

## BOARD OF DIRECTORS REGULAR MEETING

Thursday, January 23, 2025 – 4:00 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, January 20, 2025

### **BOARD MEMBERS**

Tom Lando, Chair  
Dave Donnan, Vice Chair  
Michael McGinnis  
Christopher Norden  
Jason Roye

### **CARD STAFF**

Annabel Grimm, General Manager  
Angela Carpenter, Finance Manager  
Holli Drobny, Administrative Director  
Scott Schumann, Parks and Facilities Director

### **LEGAL COUNSEL**

Jackson Glick, Sac Valley Law

## **A G E N D A**

### **Zoom Meeting Information:**

<https://card.zoom.us/j/81607636750?pwd=R1NNUkZPYi9ySGNsNVQ3OXh0U1hoZz09>

Meeting ID: 816 0763 6750

Passcode: 156857

### **1. CALL TO ORDER**

1.1. Roll Call

### **2. 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.*

### **3. CONSENT AGENDA** *Action Requested: Board of Directors approves the consent agenda.*

3.1. Minutes of the Regular Meeting of the Board of Directors on December 12, 2024

3.2. Monthly Financial Reports for November & December 2024 (Staff Report FI-25-001)

3.3. Fiscal Year 2023-2024 Audit (Staff Report FI-25-002) *Action Requested: the Board accepts the audit report for fiscal year 2023-2024 as prepared by Chavan & Associates, LLP.*

3.4. Update Salary Schedule (Staff Report FI-25-003) *Action Requested: The Board approves the updated salary schedule.*

### **4. REGULAR AGENDA**

4.1. Committee Report Out – *Information provided/possible action*

4.1.1. Finance Committee (All agenda items were placed on the consent agenda)

4.1.2. Facility Committee (Meeting summary)

- 4.2. Board of Directors Manual (Staff Report 25-001) *Action Requested: Board of Directors approve the Board of Directors Manual.*

In 2018, the Board of Directors approved a Board of Directors Manual to inform Directors of their roles and responsibilities. An updated version will be reviewed and discussed.

- 4.3. Chico Bike Park Update (Staff Report 25-002) *Information provided, possible action.*

District staff will provide an update on the upcoming Chico Bike Park, located on Humboldt Ave.

- 4.4. General Manager Performance Evaluation *Action Requested: Board of Directors approve increase in the General Manager's salary.*

The General Manager is to receive a 5% increase in their salary based on the annual performance evaluation resulting in an annual salary of \$150,500.

- 4.5. Design Award for Henshaw Neighborhood Park (Staff Report 25-003) *Action Requested: The Board awards the design of Henshaw Neighborhood Park to a design firm.*

The District released a Request for Proposals to solicit eligible firms to design Henshaw Neighborhood Park.

- 4.6. Items Removed from the Consent Agenda

## 5. NEW BUSINESS

- 5.1. 2025 District Event Calendar (Staff Report 25-004)- *Information provided/possible action.*

District staff have selected dates for Community Events (free) and Special Events (admission required) for the Board of Directors to review.

- 5.2. Proposed Improvements to Veterans Memorial (Staff Report FA-25-001) - *Action Requested: The Board accepts the donation of baseball fields from Central Little League and provide direction on updated park signage and installation of flagpole.*

The Board will review proposed improvements to the park, including the topics of baseball fields, park signage, and installing a flagpole.

- 5.3. Honoring Chico Peppers via Naming Opportunity (Staff Report FA-25-002) - *Action Requested:*

The Committee will review a community request to honor the Chico Peppers, a historic and notable local softball team whose home field was located at Hooker Oak Community Park.

5.4. District Facility Tour - *Information provided/possible action.*

District staff are requesting a discussion related to orienting new Directors to District facilities.

**6. DIRECTOR COMMENTS**

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

**7. STAFF COMMENTS**

Opportunity for District Staff to comment on items not listed on the agenda.

Recreation Update (Staff Report 25-005)

Parks and Facilities Update (Staff Report 25-006)

General Manager Update (Staff Report 25-007)

**8. ADJOURNMENT**

Adjourn to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.



## BOARD OF DIRECTORS REGULAR MEETING MINUTES

December 12<sup>th</sup>, 2024 – 4:00 P.M.

**DRAFT**

**Board Members Present:** Michael McGinnis, Chair  
Dave Donnan, Vice-Chair  
Tom Lando, Board Member  
Jason Roye, Board Member

**Board Members Absent:** Christopher Norden, Board Member

**Staff Members Present:** Annabel Grimm, General Manager  
Angela Carpenter, Finance Manager  
Scott Schumann, Parks and Facilities Director

**Legal Counsel Present:** Jackson Glick, Attorney at Law

### 1. CALL TO ORDER

The meeting was called to order at 4:00, and a roll call was taken, as noted above.

### 2. PUBLIC COMMENTS

Nancy Jenson with the Pickleball Community requested an opportunity to place items on an agenda regarding pickleball rules and removal of benches in between courts. McGinnis recommended attendance at the Facility Committee as the best opportunity. The next meeting is on January 15<sup>th</sup>, 2025. Nancy Jenson also took the opportunity to appreciate the installation of sunshades, doors, and paths at the courts.

Mike Alderson former commander of Veterans of Foreign Wars came to appreciate the name change of Wildwood Park to Veterans Memorial Park.

### 3. CONSENT AGENDA

- 3.1. Minutes of the Regular Meeting of the Board of Directors on September 26, 2024
- 3.2. Minutes of the Special Meeting of the Board of Directors on November 13, 2024
- 3.3. September and October 2024 Monthly Financial Report (Staff Report FI-24-039)
- 3.4. Calendar for Fiscal Year 2024-2025 Budget Process (Staff Report FI-24-040)
- 3.5. Shade Sail Donation (Staff Report FA-24-017) *Action Requested: Board of Directors accept the donation of a shade sail structure at the Veteran's Park pump track.*
- 3.6. RFP to Finance Aquatic Center Development (Staff Report FI-24-041) *Action Requested: Board of Directors approve the Financing Aquatic Center RFP for release.*
- 3.7. Request for Neighborhood Park Fees (Staff Report FI-24-042) *Action Requested: Board of Directors direct District Staff to request Neighborhood Park fees from the City of Chico.*
- 3.8. CARD Center Structural Repair (Staff Report FI-24-043) *Action Requested: Board of Directors approve the increased budget allocation for the Community Center Refurbishment project.*

**M/S/C/ (Directors Lando/McGinnis)** Board of Directors approved the consent agenda.  
**The motion was unanimously approved.**

Absent: Norden

#### **4. REGULAR AGENDA**

4.1. Committee Report Out – *Information Provided, no action taken.*

4.1.1. Finance Committee

4.1.2. Facility Committee

4.2. Updated Policies (Staff Report 24-061)

District Staff have updated policy 3460 *Sick Leave* to ensure compliance with legislative requirements.

**M/S/C/ (Directors Lando/Donnan)** Board of Directors approved Policy 3460 – Sick Leave.  
**The motion was unanimously approved.**

Absent: Norden

4.3. Community Park Traffic Study (Staff Report FA-24-021)

District staff provided an update on the findings regarding the Community Park Traffic Study.

Director Lando noted he is not in support of a street connection to Ohio Street. However, moved to approve staff proceed to obtain input from the City of Chico and Chapman neighborhood.

**M/S/C/ (Directors Lando/McGinnis)** Board of Directors moved to proceed with the collection of further input from the City of Chico and Chapman Neighborhood.

**The motion was unanimously approved.**

Absent: Norden

4.4. Board Election of Officers

**M/S/C/ (Directors McGinnis/Lando)** Board of Directors elected Director Lando to be the Chair and Director Donnan to be the Vice Chair for 2025.

**The motion was unanimously approved.**

Absent: Norden

Board Committees for 2025 will be as follows:

- Directors Donnan and Roye for the Facility Committee
- Directors McGinnis and Norden for the Finance Committee

#### **5. NEW BUSINESS**

5.1. Board of Directors Manual (Staff Report 24-062)

**M/S/C/ (Directors McGinnis/Donnan)** Board of Directors voted to bring the manual back for a final review.

**The motion was unanimously approved.**

Absent: Norden

5.2. Recognizing Director Worley for Distinguished Service (Resolution 24-017)

**M/S/C/ (Directors McGinnis/Donnan)** Board of Directors approved Resolution 24-017 in honor of Director Worley's outstanding service to the Board of Directors.

**The motion was unanimously approved.**

Absent: Norden

## **6. DIRECTORS' COMMENTS**

There were none.

## **7. STAFF COMMENTS**

Annabel Grimm welcomed two new CARD staff in attendance. Talitha MacDonald, Inclusion Coordinator and Stephanie Powell, Administrative Coordinator.

## **8. ADJOURNMENT**

Adjourned at 5:00 to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

## **9. CLOSED SESSION**

Pursuant to Government Code 54956.8: Real Estate Negotiations

Property: APN 002-130-038

Pursuant to Government Code 54957: Public Employment Performance Review – General Manager

CLOSED SESSION ANNOUNCEMENT

Information received – Direction given





**Finance Committee**

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Angie Carpenter, Finance Manager  
**SUBJECT:** Monthly Financials – November and December

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**Overview**

The financial statements for November and December reflect the second quarter and the first half of the fiscal year. There are no significant events impacting our overall budget during this period.

December represents **50%** of the annual budget.

**Budget Analysis**

**Revenue:** The revenue for this current fiscal period is performing in line with expectations. As for now, revenue stands at 50.2% of the total budget, which is typical for this period in the fiscal year.

- **Tax Income:** The first property tax installment has been received, stabilizing revenue levels.
- **Operating Income:** Operating income is on track and aligns with our projection for this period.
- **Other Income:** Other income is higher than pace due to auction sales of retired fleet vehicles.

**Expenses:** Overall, expenses are trending as anticipated, at 46.35% of the budget.

- **Utilities:** A rate increase from PG&E in September led to higher costs, although we expect expenses to decrease during the winter months.

**Program Income:** Program income is performing well and remains on track for the period.

- **Picnic Rentals:** Revenue from picnic rentals is performing better than expected at 80.8% of the budget for the first half of the fiscal year.
- **Inclusion Program:** Inclusion income is 91.4% of the budget due to increasing service demand.

**Assessment Districts:** The first assessment payment was received and two quarters of interest were posted. Salary and benefit adjustments resulting from labor negotiations were budgeted in

the General Fund Wages & Benefits lines and will be posted to assessment district budgets in January.

**Impact Fees:** City Impact Fees received were lower than projected due to the measurement and disbursement dates (measurements are taken on January 1 and June 30; disbursements occur on February 1 and July 31). The next activity is expected in March 2025. County Impact Fees are trending normally, and we have received interest for the quarters to date.

### **Capital Activity**

- **Fixed Assets:** Capital assets reflect the acquisition of new equipment, including two trucks, a dump trailer, landscape tractor and a leaf sweeper.
- **Projects:** Capital projects are progressing as anticipated.



## Monthly Financial Reports November & December 2024

### KEY TERMS

**Original:** Board adopted budget amount

**Current:** Subsequent Board approved budget changes

**Period Activity:** Financial transactions occurring in the month being reported

**Fiscal Activity:** Year-to-date information

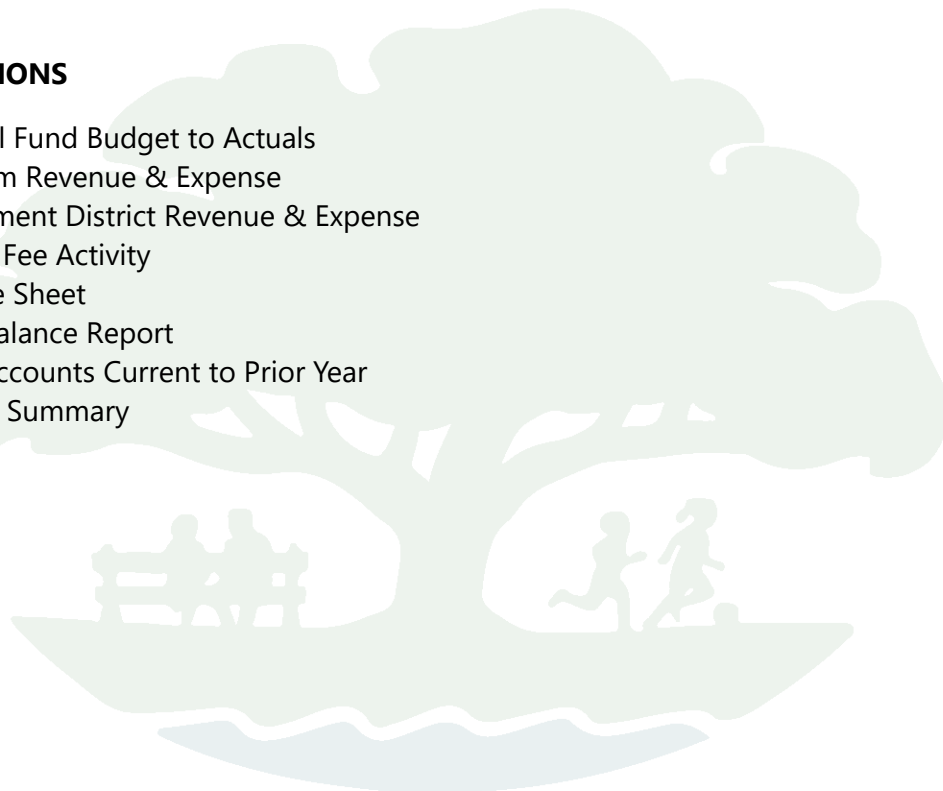
**Variance:** Fiscal Activity less the Current Budget

**Percent Used:** Percentage of Fiscal Activity from the Current Budget.

**Figures:** Surplus is a positive and Deficit is shown as a negative (-) number

### REPORT SECTIONS

1. General Fund Budget to Actuals
2. Program Revenue & Expense
3. Assessment District Revenue & Expense
4. Impact Fee Activity
5. Balance Sheet
6. Fund Balance Report
7. Cash Accounts Current to Prior Year
8. Project Summary





Chico Area Recreation and Park District

# General Fund

## Budget to Actual

For Fiscal: FY 2025 Period Ending: 12/31/2024

Clas...	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	6,947,254.50	6,947,254.50	2,956,331.05	3,262,492.21	-3,684,762.29	46.96%
53 - Operating Income	6,880,095.50	6,880,095.50	949,595.40	3,654,914.54	-3,225,180.96	53.12%
55 - Other Income	16,000.00	16,000.00	3,516.05	33,715.79	17,715.79	210.72%
<b>Revenue Total:</b>	<b>13,843,350.00</b>	<b>13,843,350.00</b>	<b>3,909,442.50</b>	<b>6,951,122.54</b>	<b>-6,892,227.46</b>	<b>50.21%</b>
<b>Expense</b>						
60 - Salaries & Wages	7,631,256.39	7,631,256.39	503,593.43	3,395,706.59	4,235,549.80	44.50%
61 - Employee Benefits	1,846,158.49	1,846,158.49	119,008.47	906,392.61	939,765.88	49.10%
62 - Supplies & Services	2,443,517.52	2,443,517.52	63,224.68	1,208,167.10	1,235,350.42	49.44%
63 - Repairs & Maintenance	424,254.50	424,254.50	1,267.14	146,823.55	277,430.95	34.61%
64 - Utilities	698,379.00	698,379.00	396.22	395,314.64	303,064.36	56.60%
65 - Contracts	603,700.00	616,400.00	34,694.78	295,513.52	320,886.48	47.94%
69 - Other Expenses	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00%
<b>Expense Total:</b>	<b>13,682,265.90</b>	<b>13,694,965.90</b>	<b>722,184.72</b>	<b>6,347,918.01</b>	<b>7,347,047.89</b>	<b>46.35%</b>
<b>Fund: 90 - General Fund Surplus (Deficit):</b>	<b>161,084.10</b>	<b>148,384.10</b>	<b>3,187,257.78</b>	<b>603,204.53</b>	<b>454,820.43</b>	<b>406.52%</b>
<b>Report Surplus (Deficit):</b>	<b>161,084.10</b>	<b>148,384.10</b>	<b>3,187,257.78</b>	<b>603,204.53</b>	<b>454,820.43</b>	<b>406.52%</b>

### Fund Summary

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
90 - General Fund	161,084.10	148,384.10	3,187,257.78	603,204.53	454,820.43
<b>Report Surplus (Deficit):</b>	<b>161,084.10</b>	<b>148,384.10</b>	<b>3,187,257.78</b>	<b>603,204.53</b>	<b>454,820.43</b>



Chico Area Recreation and Park District

# Program Revenue & Expense

For Fiscal: FY 2025 Period Ending: 12/31/2024

Account Typ...	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	14,918.00	164,847.75	-195,152.25	45.79%
Expense	285,065.41	285,065.41	27,294.17	171,080.31	113,985.10	60.01%
<b>Program: 11610 - Facility Rentals Surplus (Deficit):</b>	<b>74,934.59</b>	<b>74,934.59</b>	<b>-12,376.17</b>	<b>-6,232.56</b>	<b>-81,167.15</b>	<b>-8.32%</b>
<b>Program: 11611 - Picnic Rentals</b>						
Revenue	25,000.00	25,000.00	352.00	20,210.60	-4,789.40	80.84%
<b>Program: 11611 - Picnic Rentals Total:</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>352.00</b>	<b>20,210.60</b>	<b>-4,789.40</b>	<b>80.84%</b>
<b>Program: 11612 - Field Rentals</b>						
Revenue	85,000.00	85,000.00	2,141.25	55,952.46	-29,047.54	65.83%
Expense	9,081.32	9,081.32	8.07	6,689.24	2,392.08	73.66%
<b>Program: 11612 - Field Rentals Surplus (Deficit):</b>	<b>75,918.68</b>	<b>75,918.68</b>	<b>2,133.18</b>	<b>49,263.22</b>	<b>-26,655.46</b>	<b>64.89%</b>
<b>Program: 11710 - Special Events</b>						
Revenue	140,000.00	140,000.00	9,640.00	66,626.00	-73,374.00	47.59%
Expense	81,112.12	81,112.12	3,537.54	85,013.14	-3,901.02	104.81%
<b>Program: 11710 - Special Events Surplus (Deficit):</b>	<b>58,887.88</b>	<b>58,887.88</b>	<b>6,102.46</b>	<b>-18,387.14</b>	<b>-77,275.02</b>	<b>-31.22%</b>
<b>Program: 22200 - Contracted Camp</b>						
Revenue	210,000.00	210,000.00	4,780.00	95,652.30	-114,347.70	45.55%
Expense	6,755.00	6,755.00	0.00	0.00	6,755.00	0.00%
<b>Program: 22200 - Contracted Camp Surplus (Deficit):</b>	<b>203,245.00</b>	<b>203,245.00</b>	<b>4,780.00</b>	<b>95,652.30</b>	<b>-107,592.70</b>	<b>47.06%</b>
<b>Program: 22210 - Camp Chi-Da-CA</b>						
Revenue	290,600.00	290,600.00	0.00	113,730.00	-176,870.00	39.14%
Expense	192,101.69	192,101.69	2,559.51	86,291.66	105,810.03	44.92%
<b>Program: 22210 - Camp Chi-Da-CA Surplus (Deficit):</b>	<b>98,498.31</b>	<b>98,498.31</b>	<b>-2,559.51</b>	<b>27,438.34</b>	<b>-71,059.97</b>	<b>27.86%</b>
<b>Program: 22220 - Summertime Delight</b>						
Revenue	214,400.00	214,400.00	0.00	119,480.00	-94,920.00	55.73%
Expense	149,951.59	149,951.59	2,535.04	69,399.20	80,552.39	46.28%
<b>Program: 22220 - Summertime Delight Surplus (Deficit):</b>	<b>64,448.41</b>	<b>64,448.41</b>	<b>-2,535.04</b>	<b>50,080.80</b>	<b>-14,367.61</b>	<b>77.71%</b>
<b>Program: 22240 - Camp Chico Creek</b>						
Revenue	230,000.00	230,000.00	0.00	144,364.00	-85,636.00	62.77%
Expense	169,897.30	169,897.30	5,191.63	81,409.98	88,487.32	47.92%
<b>Program: 22240 - Camp Chico Creek Surplus (Deficit):</b>	<b>60,102.70</b>	<b>60,102.70</b>	<b>-5,191.63</b>	<b>62,954.02</b>	<b>2,851.32</b>	<b>104.74%</b>
<b>Program: 22310 - Youth Sports</b>						
Revenue	435,000.00	435,000.00	17,990.01	233,540.11	-201,459.89	53.69%
Expense	438,865.49	438,865.49	24,056.74	200,609.35	238,256.14	45.71%
<b>Program: 22310 - Youth Sports Surplus (Deficit):</b>	<b>-3,865.49</b>	<b>-3,865.49</b>	<b>-6,066.73</b>	<b>32,930.76</b>	<b>36,796.25</b>	<b>-851.92%</b>
<b>Program: 22320 - Adult Sports</b>						
Revenue	425,000.00	425,000.00	8,929.01	145,413.82	-279,586.18	34.22%
Expense	480,310.85	480,310.85	16,154.05	156,174.37	324,136.48	32.52%
<b>Program: 22320 - Adult Sports Surplus (Deficit):</b>	<b>-55,310.85</b>	<b>-55,310.85</b>	<b>-7,225.04</b>	<b>-10,760.55</b>	<b>44,550.30</b>	<b>19.45%</b>
<b>Program: 22330 - DFJ Admin</b>						
Revenue	40,000.00	40,000.00	1,287.60	19,466.00	-20,534.00	48.67%
Expense	122,086.91	122,086.91	10,813.94	60,924.85	61,162.06	49.90%
<b>Program: 22330 - DFJ Admin Surplus (Deficit):</b>	<b>-82,086.91</b>	<b>-82,086.91</b>	<b>-9,526.34</b>	<b>-41,458.85</b>	<b>40,628.06</b>	<b>50.51%</b>
<b>Program: 22400 - Contract Programs</b>						
Revenue	190,000.00	190,000.00	10,608.91	103,041.87	-86,958.13	54.23%
Expense	343,263.60	343,263.60	15,498.34	148,307.74	194,955.86	43.21%
<b>Program: 22400 - Contract Programs Surplus (Deficit):</b>	<b>-153,263.60</b>	<b>-153,263.60</b>	<b>-4,889.43</b>	<b>-45,265.87</b>	<b>107,997.73</b>	<b>29.53%</b>

**Budget Report**

**For Fiscal: FY 2025 Period Ending: 12/31/2024**

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 22510 - Afterschool Program - CARD</b>						
Revenue	2,662,550.00	2,662,550.00	652,423.29	1,435,002.82	-1,227,547.18	53.90%
Expense	1,940,051.65	1,940,051.65	154,912.63	867,797.04	1,072,254.61	44.73%
<b>Program: 22510 - Afterschool Program - CARD Surplus (Deficit):</b>	<b>722,498.35</b>	<b>722,498.35</b>	<b>497,510.66</b>	<b>567,205.78</b>	<b>-155,292.57</b>	<b>78.51%</b>
<b>Program: 22600 - NC Admin</b>						
Revenue	166,745.50	166,745.50	6,804.38	60,969.37	-105,776.13	36.56%
Expense	323,059.85	323,059.85	16,798.41	92,590.86	230,468.99	28.66%
<b>Program: 22600 - NC Admin Surplus (Deficit):</b>	<b>-156,314.35</b>	<b>-156,314.35</b>	<b>-9,994.03</b>	<b>-31,621.49</b>	<b>124,692.86</b>	<b>20.23%</b>
<b>Program: 22610 - Trips</b>						
Revenue	0.00	0.00	834.80	1,327.70	1,327.70	0.00%
<b>Program: 22610 - Trips Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>834.80</b>	<b>1,327.70</b>	<b>1,327.70</b>	<b>0.00%</b>
<b>Program: 22630 - Nature ABC</b>						
Revenue	6,000.00	6,000.00	1,387.05	3,727.27	-2,272.73	62.12%
Expense	7,194.82	7,194.82	67.87	614.69	6,580.13	8.54%
<b>Program: 22630 - Nature ABC Surplus (Deficit):</b>	<b>-1,194.82</b>	<b>-1,194.82</b>	<b>1,319.18</b>	<b>3,112.58</b>	<b>4,307.40</b>	<b>-260.51%</b>
<b>Program: 22800 - Recreation Swim</b>						
Revenue	200,000.00	200,000.00	0.00	100,739.05	-99,260.95	50.37%
Expense	323,065.94	323,065.94	2,145.08	169,132.52	153,933.42	52.35%
<b>Program: 22800 - Recreation Swim Surplus (Deficit):</b>	<b>-123,065.94</b>	<b>-123,065.94</b>	<b>-2,145.08</b>	<b>-68,393.47</b>	<b>54,672.47</b>	<b>55.57%</b>
<b>Program: 22810 - Sycamore Pool Rec</b>						
Expense	3,400.00	3,400.00	0.00	278.65	3,121.35	8.20%
<b>Program: 22810 - Sycamore Pool Rec Total:</b>	<b>3,400.00</b>	<b>3,400.00</b>	<b>0.00</b>	<b>278.65</b>	<b>3,121.35</b>	<b>8.20%</b>
<b>Program: 22900 - Youth Leader</b>						
Revenue	0.00	0.00	0.00	400.00	400.00	0.00%
Expense	1,776.79	1,776.79	6.44	1,082.18	694.61	60.91%
<b>Program: 22900 - Youth Leader Surplus (Deficit):</b>	<b>-1,776.79</b>	<b>-1,776.79</b>	<b>-6.44</b>	<b>-682.18</b>	<b>1,094.61</b>	<b>38.39%</b>
<b>Program: 22910 - Inclusion</b>						
Revenue	120,000.00	120,000.00	58,577.85	109,694.30	-10,305.70	91.41%
Expense	172,034.24	172,034.24	8,720.26	94,506.92	77,527.32	54.93%
<b>Program: 22910 - Inclusion Surplus (Deficit):</b>	<b>-52,034.24</b>	<b>-52,034.24</b>	<b>49,857.59</b>	<b>15,187.38</b>	<b>67,221.62</b>	<b>-29.19%</b>
<b>Report Surplus (Deficit):</b>	<b>751,220.93</b>	<b>751,220.93</b>	<b>500,374.43</b>	<b>702,282.72</b>	<b>-48,938.21</b>	<b>93.49%</b>

### Fund Summary

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
90 - General Fund	751,220.93	751,220.93	500,374.43	702,282.72	-48,938.21
<b>Report Surplus (Deficit):</b>	<b>751,220.93</b>	<b>751,220.93</b>	<b>500,374.43</b>	<b>702,282.72</b>	<b>-48,938.21</b>





Chico Area Recreation and Park District

# Assessment District Revenue & Expense

For Fiscal: FY 2025 Period Ending: 12/31/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 60 - Baroni Park</b>						
Revenue	162,300.00	162,300.00	58,881.54	60,762.86	-101,537.14	37.44%
Expense	134,434.10	134,434.10	5,175.45	50,532.92	83,901.18	37.59%
<b>Fund: 60 - Baroni Park Surplus (Deficit):</b>	<b>27,865.90</b>	<b>27,865.90</b>	<b>53,706.09</b>	<b>10,229.94</b>	<b>-17,635.96</b>	<b>36.71%</b>
<b>Fund: 63 - Indigo Park</b>						
Revenue	83,266.33	83,266.33	47,122.71	47,778.39	-35,487.94	57.38%
Expense	74,266.33	74,266.33	3,773.75	30,995.83	43,270.50	41.74%
<b>Fund: 63 - Indigo Park Surplus (Deficit):</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>43,348.96</b>	<b>16,782.56</b>	<b>7,782.56</b>	<b>186.47%</b>
<b>Fund: 65 - Oak Way Park</b>						
Revenue	153,629.14	153,629.14	12,896.97	13,194.16	-140,434.98	8.59%
Expense	153,629.14	153,629.14	7,168.63	72,570.89	81,058.25	47.24%
<b>Fund: 65 - Oak Way Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>5,728.34</b>	<b>-59,376.73</b>	<b>-59,376.73</b>	<b>0.00%</b>
<b>Fund: 67 - Peterson Park (Amber Grove)</b>						
Revenue	127,531.55	127,531.55	23,741.43	24,286.03	-103,245.52	19.04%
Expense	127,531.55	127,531.55	6,273.10	57,627.47	69,904.08	45.19%
<b>Fund: 67 - Peterson Park (Amber Grove) Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>17,468.33</b>	<b>-33,341.44</b>	<b>-33,341.44</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>36,865.90</b>	<b>36,865.90</b>	<b>120,251.72</b>	<b>-65,705.67</b>	<b>-102,571.57</b>	<b>-178.23%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
60 - Baroni Park	27,865.90	27,865.90	53,706.09	10,229.94	-17,635.96
63 - Indigo Park	9,000.00	9,000.00	43,348.96	16,782.56	7,782.56
65 - Oak Way Park	0.00	0.00	5,728.34	-59,376.73	-59,376.73
67 - Peterson Park (Amber Grove)	0.00	0.00	17,468.33	-33,341.44	-33,341.44
<b>Report Surplus (Deficit):</b>	<b>36,865.90</b>	<b>36,865.90</b>	<b>120,251.72</b>	<b>-65,705.67</b>	<b>-102,571.57</b>



Chico Area Recreation and Park District

# Impact Fee Activity

For Fiscal: FY 2025 Period Ending: 12/31/2024

Account Typ...	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	1,000,000.00	1,000,000.00	55,113.07	391,793.46	-608,206.54	39.18%
<b>Fund: 70 - City Impact Fees (Community Park) Total:</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>55,113.07</b>	<b>391,793.46</b>	<b>-608,206.54</b>	<b>39.18%</b>
<b>Fund: 80 - County Impact Fees</b>						
Revenue	60,000.00	60,000.00	5,689.90	27,933.07	-32,066.93	46.56%
<b>Fund: 80 - County Impact Fees Total:</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>5,689.90</b>	<b>27,933.07</b>	<b>-32,066.93</b>	<b>46.56%</b>
<b>Report Total:</b>	<b>1,060,000.00</b>	<b>1,060,000.00</b>	<b>60,802.97</b>	<b>419,726.53</b>	<b>-640,273.47</b>	<b>39.60%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
70 - City Impact Fees (Community	1,000,000.00	1,000,000.00	55,113.07	391,793.46	-608,206.54	39.18%
80 - County Impact Fees	60,000.00	60,000.00	5,689.90	27,933.07	-32,066.93	46.56%
<b>Report Total:</b>	<b>1,060,000.00</b>	<b>1,060,000.00</b>	<b>60,802.97</b>	<b>419,726.53</b>	<b>-640,273.47</b>	<b>39.60%</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	11,969,745.25
<a href="#">90-1210</a>	Land	17,441,222.52
<a href="#">90-1212</a>	Land Improvements	30,521,143.51
<a href="#">90-1215</a>	Leasehold Improvements	2,096,189.67
<a href="#">90-1220</a>	Buildings and Components	123,423.67
<a href="#">90-1225</a>	Building Improvements & Renovations	39,671.05
<a href="#">90-1230</a>	Construction in Progress	6,602,574.55
<a href="#">90-1235</a>	Equipment	1,314,519.99
<a href="#">90-1240</a>	Vehicles	640,774.64
<a href="#">90-1250</a>	Technology Hardware	296,192.00
<a href="#">90-1270</a>	Accumulated Depreciation	-18,397,846.75
<a href="#">90-1310</a>	Accounts Receivable	737,510.36
<a href="#">90-1340</a>	Suspense	-35,998.86
<a href="#">90-1360</a>	Deferred Outflows of Resources	2,033,810.00
	<b>Total Assets:</b>	<b>55,383,731.60</b>
		<b><u>55,383,731.60</u></b>
<b>Liability</b>		
<a href="#">90-2004</a>	Deferred Inflows of Resources	32,247.00
<a href="#">90-2006</a>	Accounts Payable	271,979.01
<a href="#">90-2010</a>	Vouchers Payable	138,646.93
<a href="#">90-2014</a>	Accrued Wages and Salaries Payable	115,789.38
<a href="#">90-2016</a>	Compensated Absences Payable	492,299.50
<a href="#">90-2018</a>	457 Employee Contribution	4,168.60
<a href="#">90-2020</a>	457 ROTH Employee Contribution	2,325.00
<a href="#">90-2022</a>	CalPERS - Employee	45,444.44
<a href="#">90-2024</a>	CalPERS - Employer	23,435.00
<a href="#">90-2026</a>	Federal Withholding	96,495.77
<a href="#">90-2030</a>	Garnishments	2,797.35
<a href="#">90-2031</a>	HSA	-14,354.49
<a href="#">90-2032</a>	Medical Insurance - Employee	37,934.02
<a href="#">90-2036</a>	Medicare and Social Security - Employee	111,877.15
<a href="#">90-2038</a>	Medicare and Social Security - Employer	27,924.09
<a href="#">90-2040</a>	State Withholding	73,049.27
<a href="#">90-2042</a>	SDI	9,507.64
<a href="#">90-2044</a>	Union Dues - Parks Staff	-537.56
<a href="#">90-2046</a>	Union Dues - Supervisor	494.81
<a href="#">90-2048</a>	Voluntary Life/AD&D - Employee	2,643.59
<a href="#">90-2052</a>	Deferred Revenue	-101,188.89
<a href="#">90-2054</a>	Due To Other Funds	4,652,631.00
<a href="#">90-2056</a>	Other Liability - Class Clearing Acct	-30,841.00
<a href="#">90-2058</a>	Net Pension Liability	3,483,557.00
<a href="#">90-2060</a>	Time Expired Holding Acct	8,298.11
<a href="#">90-2062</a>	Prepaid Facilities Transfer	-1,091.00
<a href="#">90-2066</a>	Security Deposits	75,092.02
<a href="#">90-2070</a>	Sales Tax	373.75
<a href="#">90-2099</a>	Due To- General	236,739.98
	<b>Total Liability:</b>	<b>9,797,737.47</b>
<b>Equity</b>		
<a href="#">90-3010</a>	Fund Balance - NonSpendable	35,555,915.76
<a href="#">90-3050</a>	Fund Balance - Unassigned	9,596,873.84
	<b>Total Beginning Equity:</b>	<b>45,152,789.60</b>

**Balance Sheet****As Of 12/31/2024**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		6,951,122.54
Total Expense		<u>6,517,918.01</u>
<b>Revenues Over/Under Expenses</b>		<b>433,204.53</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>45,585,994.13</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>55,383,731.60</u></b>

**Balance Sheet**

**As Of 12/31/2024**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 99 - POOLED CASH</b>			
<b>Assets</b>			
<a href="#">99-1010</a>	Cash In Bank - US Bank Treasurer	5,609,777.73	
<a href="#">99-1011</a>	Cash In Bank - Golden Valley Bank	1,735,345.45	
<a href="#">99-1012</a>	Cash In Bank - California Class Investment	2,720,173.69	
<a href="#">99-1014</a>	Cash In Bank - GVB Investment Account	9,496,028.65	
<a href="#">99-1018</a>	Cash In Bank - Tri Counties Investment Ac	1,158,662.83	
<a href="#">99-1382</a>	Due From Other Funds-Indigo	72.50	
<a href="#">99-1384</a>	Due From Other Funds-General	236,739.98	
<a href="#">99-1386</a>	Due From Other Funds-Peterson	16.23	
	<b>Total Assets:</b>	<b>20,956,817.06</b>	<b><u>20,956,817.06</u></b>
<b>Liability</b>			
<a href="#">99-2006</a>	Accounts Payable (Pooled Cash)	236,828.71	
<a href="#">99-2007</a>	Wages Payable	205,617.61	
<a href="#">99-2054</a>	Due To Other Funds (Pooled Cash)	20,514,370.74	
	<b>Total Liability:</b>	<b>20,956,817.06</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>20,956,817.06</u></b>



Chico Area Recreation and Park District

# Fund Balance Report

## Account Summary

As Of 12/31/2024

Object	90 - General Fund	60 - Baroni Park	63 - Indigo Park	65 - Oak Way Park	67 - Peterson Park (Amber Grove)	70 - City Impact Fees (Community Park)	80 - County Impact Fees	Total
<b>Asset</b>								
1016 - Petty Cash	800.00	-	-	-	-	-	-	800.00
1021 - CLAIM ON CASH	11,969,643.25	63,034.93	29,562.25	(59,376.73)	5,106.50	7,967,007.22	539,291.97	20,514,269.39
1210 -1250 Fixed Assets	59,075,711.60	-	-	-	-	-	-	59,075,711.60
1270 - Accumulated Depreciation	(18,397,846.75)	-	-	-	-	-	-	(18,397,846.75)
1310 - Accounts Receivable	737,510.36	-	-	-	-	-	-	737,510.36
1320 - Due From Other Funds	-	-	-	-	-	4,652,631.00	-	4,652,631.00
1340 - Suspense	(35,998.86)	-	-	-	-	-	-	(35,998.86)
1360 - Deferred Outflows of Resources	2,033,810.00	-	-	-	-	-	-	2,033,810.00
<b>Total Asset:</b>	<b>55,383,629.60</b>	<b>63,034.93</b>	<b>29,562.25</b>	<b>(59,376.73)</b>	<b>5,106.50</b>	<b>12,619,638.22</b>	<b>539,291.97</b>	<b>68,580,886.74</b>
<b>Liability</b>								
2004 - Deferred Inflows of Resources	32,247.00	-	-	-	-	-	-	32,247.00
2006 - Accounts Payable	271,980.00	-	-	-	-	-	-	271,980.00
2054 - Due to Other Funds	4,652,630.01	-	-	-	-	-	37,999.81	4,690,629.82
2056 - Other Liab-Class Clearing Acct	(30,841.00)	-	-	-	-	-	-	(30,841.00)
2058 - Net Pension Liability	3,483,557.00	-	-	-	-	-	-	3,483,557.00
<b>Total Liability:</b>	<b>8,409,573.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,999.81</b>	<b>8,447,572.82</b>
<b>Equity</b>								
3010 - Fund Balance - Nonspendable	35,555,915.76	-	-	-	-	-	-	35,555,915.76
3020 - Fund Balance - Restricted	-	52,804.99	12,779.69	-	38,447.94	12,227,844.76	473,359.09	12,754,008.84
3030 - Fund Balance - Committed	-	-	-	-	-	-	-	51,227.63
3050 - Fund Balance - Unassigned	9,596,873.84	-	-	-	-	-	-	9,596,873.84
<b>Total Total Beginning Equity:</b>	<b>45,152,789.60</b>	<b>52,804.99</b>	<b>12,779.69</b>	<b>-</b>	<b>38,447.94</b>	<b>12,227,844.76</b>	<b>473,359.09</b>	<b>57,958,026.07</b>
Total Revenue	6,951,122.54	60,762.86	47,778.39	13,194.16	24,286.03	391,793.46	27,933.07	7,516,870.51
Total Expense	6,478,427.24	50,532.92	30,995.83	72,570.89	57,627.47	-	-	6,690,154.35
<b>Revenues Over/Under Expenses</b>	<b>472,695.30</b>	<b>10,229.94</b>	<b>16,782.56</b>	<b>(59,376.73)</b>	<b>(33,341.44)</b>	<b>391,793.46</b>	<b>27,933.07</b>	<b>826,716.16</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>45,625,484.90</b>	<b>63,034.93</b>	<b>29,562.25</b>	<b>(59,376.73)</b>	<b>5,106.50</b>	<b>12,619,638.22</b>	<b>501,292.16</b>	<b>58,784,742.23</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>54,035,057.91</b>	<b>63,034.93</b>	<b>29,562.25</b>	<b>(59,376.73)</b>	<b>5,106.50</b>	<b>12,619,638.22</b>	<b>539,291.97</b>	<b>67,232,315.05</b>





## Cash Accounts Current to Prior Year

<b>Current Year</b>	<b>Balance</b>	<b>Prior Year</b>	<b>Balance</b>
As of 12/31/2024		As of 12/31/2023	
Petty Cash	800.00	Petty Cash	800.00
US Bank - County Treasurer	5,609,777.73	US Bank - County Treasurer	2,799,498.00
Golden Valley Bank - Operations	1,735,243.45	Golden Valley Bank - Operations	4,672,049.00
California CLASS Investment	2,720,173.69	California CLASS Investment	2,581,126.00
GVB Investment	9,496,028.65	GVB Investment	7,117,541.00
TCB Investment	1,158,662.83	TCB Investment	-
<b>TOTAL</b>	<b>20,720,686.35</b>	<b>TOTAL</b>	<b>17,171,014.00</b>



Chico Area Recreation and Park District

# Project Activity vs Budget Report

## By Project Number

Date Range: 07/01/2024 - 12/31/2024

Project Number	Project Name	Group	Type	Status			
<a href="#">2425-101</a>	HEN - Park Development	Capital Projects	Construction	Project started and in p...			
<b>Expenses</b>	<b>Account Name</b>	<b>Total Budget</b>	<b>Date Range Budget</b>	<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
<a href="#">2425-101-6210</a>	General Services	3,500,000.00	3,500,000.00	0.00	15,627.68	15,627.68	3,484,372.32
<b>GL Account Number</b>	<b>GL Account Name</b>			<b>Activity</b>			
<a href="#">***No Account***</a>				3,338.75			
<a href="#">90-1230</a>	Construction in Progress			12,288.93			
<b>Total Expenses:</b>		<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>15,627.68</b>	<b>15,627.68</b>	<b>3,484,372.32</b>
<b>2425-101 Total:</b>		<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>15,627.68</b>	<b>15,627.68</b>	<b>3,484,372.32</b>
<a href="#">2425-102</a>	COM - Court Repairs	Capital Projects	Replacements	Project started and in p...			
<b>Expenses</b>	<b>Account Name</b>	<b>Total Budget</b>	<b>Date Range Budget</b>	<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
<a href="#">2425-102-6210</a>	General Services	143,016.00	143,016.00	0.00	140,848.00	140,848.00	2,168.00
<b>GL Account Number</b>	<b>GL Account Name</b>			<b>Activity</b>			
<a href="#">***No Account***</a>				-71,484.00			
<a href="#">90-1230</a>	Construction in Progress			212,332.00			
<b>Total Expenses:</b>		<b>143,016.00</b>	<b>143,016.00</b>	<b>0.00</b>	<b>140,848.00</b>	<b>140,848.00</b>	<b>2,168.00</b>
<b>2425-102 Total:</b>		<b>143,016.00</b>	<b>143,016.00</b>	<b>0.00</b>	<b>140,848.00</b>	<b>140,848.00</b>	<b>2,168.00</b>
<a href="#">2425-103</a>	LKS - Kitchen Renovation	Capital Projects	Renovation	Project started and in p...			
<b>Expenses</b>	<b>Account Name</b>	<b>Total Budget</b>	<b>Date Range Budget</b>	<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
<a href="#">2425-103-6510</a>	Contract Services	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
<b>Total Expenses:</b>		<b>45,000.00</b>	<b>45,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>
<b>2425-103 Total:</b>		<b>45,000.00</b>	<b>45,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>
<a href="#">2425-104</a>	BAR - Playground	Capital Projects	Equipment	Project started and in p...			
<b>Expenses</b>	<b>Account Name</b>	<b>Total Budget</b>	<b>Date Range Budget</b>	<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
<a href="#">2425-104-1235</a>	Play Structure	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
<b>Total Expenses:</b>		<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>2425-104 Total:</b>		<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
<a href="#">2425-105</a>	LKS - HVAC	Capital Projects	Replacements	Project started and in p...			

Project Activity vs Budget Report

Date Range: 07/01/2024 - 12/31/2024

Project Number	Project Name	Group	Type	Status	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
<a href="#">2425-105-6510</a>	Contract Services				0.00	0.00	0.00	200,000.00
<b>Expenses</b>	<b>Account Name</b>		<b>Date Range</b>		<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
			<b>Budget</b>					
			<b>Total Budget</b>					
			200,000.00		200,000.00	0.00	0.00	200,000.00
			<b>Total Expenses:</b>		<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>
			<b>2425-105 Total:</b>		<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>
<a href="#">2425-106</a>	COM - Sidewalk Repairs	Capital Projects	Replacements	Project started and in p...	0.00	71,484.00	71,484.00	0.00
<b>Expenses</b>	<b>Account Name</b>		<b>Date Range</b>		<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
			<b>Budget</b>					
			<b>Total Budget</b>					
			71,484.00		71,484.00	0.00	71,484.00	0.00
			<b>GL Account Number</b>	<b>GL Account Name</b>		<b>Activity</b>		
			***No Account***			71,484.00		
			<b>Total Expenses:</b>		<b>71,484.00</b>	<b>71,484.00</b>	<b>0.00</b>	<b>71,484.00</b>
			<b>2425-106 Total:</b>		<b>71,484.00</b>	<b>71,484.00</b>	<b>0.00</b>	<b>71,484.00</b>
<a href="#">2425-201</a>	DST - Leaf Sweeper	Fixed Assets	Replacements	Project completed and ...	0.00	66,000.00	66,000.00	0.00
<b>Expenses</b>	<b>Account Name</b>		<b>Date Range</b>		<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
			<b>Budget</b>					
			<b>Total Budget</b>					
			66,000.00		66,000.00	0.00	66,000.00	0.00
			<b>GL Account Number</b>	<b>GL Account Name</b>		<b>Activity</b>		
			***No Account***			66,000.00		
			<b>Total Expenses:</b>		<b>66,000.00</b>	<b>66,000.00</b>	<b>0.00</b>	<b>66,000.00</b>
			<b>2425-201 Total:</b>		<b>66,000.00</b>	<b>66,000.00</b>	<b>0.00</b>	<b>66,000.00</b>
<a href="#">2425-202</a>	DST - Vehicles	Fixed Assets	Vehicle	Project completed and ...	0.00	68,207.29	68,207.29	1,792.71
<b>Expenses</b>	<b>Account Name</b>		<b>Date Range</b>		<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
			<b>Budget</b>					
			<b>Total Budget</b>					
			70,000.00		70,000.00	0.00	68,207.29	1,792.71
			<b>GL Account Number</b>	<b>GL Account Name</b>		<b>Activity</b>		
			***No Account***			68,207.29		
			<b>Total Expenses:</b>		<b>130,000.00</b>	<b>130,000.00</b>	<b>0.00</b>	<b>122,551.03</b>
			<b>2425-202 Total:</b>		<b>130,000.00</b>	<b>130,000.00</b>	<b>0.00</b>	<b>122,551.03</b>
								<b>7,448.97</b>
<a href="#">2425-202-1240-1</a>	Fleet Vehicle 1				0.00	68,207.29	68,207.29	1,792.71
<b>Expenses</b>	<b>Account Name</b>		<b>Date Range</b>		<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
			<b>Budget</b>					
			<b>Total Budget</b>					
			70,000.00		70,000.00	0.00	68,207.29	1,792.71
			<b>GL Account Number</b>	<b>GL Account Name</b>		<b>Activity</b>		
			***No Account***			68,207.29		
			<b>Total Expenses:</b>		<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>54,343.74</b>
			<b>2425-202 Total:</b>		<b>130,000.00</b>	<b>130,000.00</b>	<b>0.00</b>	<b>122,551.03</b>
								<b>7,448.97</b>
<a href="#">2425-202-1240-2</a>	Fleet Vehicle 2				0.00	54,343.74	54,343.74	5,656.26
<b>Expenses</b>	<b>Account Name</b>		<b>Date Range</b>		<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
			<b>Budget</b>					
			<b>Total Budget</b>					
			60,000.00		60,000.00	0.00	54,343.74	5,656.26
			<b>GL Account Number</b>	<b>GL Account Name</b>		<b>Activity</b>		
			***No Account***			54,343.74		
			<b>Total Expenses:</b>		<b>130,000.00</b>	<b>130,000.00</b>	<b>0.00</b>	<b>122,551.03</b>
			<b>2425-202 Total:</b>		<b>130,000.00</b>	<b>130,000.00</b>	<b>0.00</b>	<b>122,551.03</b>
								<b>7,448.97</b>
<a href="#">2425-203</a>	DST - Heavy Equipment	Fixed Assets	Equipment	Project started and in p...	0.00	12,637.11	12,637.11	23,362.89
<b>Expenses</b>	<b>Account Name</b>		<b>Date Range</b>		<b>Beginning Balance</b>	<b>Total Activity</b>	<b>Ending Balance</b>	<b>Budget Remaining</b>
			<b>Budget</b>					
			<b>Total Budget</b>					
			36,000.00		36,000.00	0.00	12,637.11	23,362.89

**Project Activity vs Budget Report**

**Date Range: 07/01/2024 - 12/31/2024**

Project Number	Project Name	Group	Type	Status	Activity		
	GL Account Number <a href="#">90-1235</a>	GL Account Name Equipment			12,637.11		
<a href="#">2425-203-1235-2</a>	Dump Trailer		20,000.00	20,000.00	0.00	19,908.75	19,908.75 91.25
	GL Account Number <a href="#">***No Account***</a>	GL Account Name			19,908.75		
<b>Total Expenses:</b>			<b>56,000.00</b>	<b>56,000.00</b>	<b>0.00</b>	<b>32,545.86</b>	<b>32,545.86 23,454.14</b>
<b>2425-203 Total:</b>			<b>56,000.00</b>	<b>56,000.00</b>	<b>0.00</b>	<b>32,545.86</b>	<b>32,545.86 23,454.14</b>

Summary

Project Summary

Project Number	Project Name	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
2425-101	HEN - Park Development	3,500,000.00	3,500,000.00	0.00	15,627.68	15,627.68	3,484,372.32
2425-102	COM - Court Repairs	143,016.00	143,016.00	0.00	140,848.00	140,848.00	2,168.00
2425-103	LKS - Kitchen Renovation	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
2425-104	BAR - Playground	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
2425-105	LKS - HVAC	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
2425-106	COM - Sidewalk Repairs	71,484.00	71,484.00	0.00	71,484.00	71,484.00	0.00
2425-201	DST - Leaf Sweeper	66,000.00	66,000.00	0.00	66,000.00	66,000.00	0.00
2425-202	DST - Vehicles	130,000.00	130,000.00	0.00	122,551.03	122,551.03	7,448.97
2425-203	DST - Heavy Equipment	56,000.00	56,000.00	0.00	32,545.86	32,545.86	23,454.14
<b>Report Total:</b>		<b>4,411,500.00</b>	<b>4,411,500.00</b>	<b>0.00</b>	<b>449,056.57</b>	<b>449,056.57</b>	<b>3,962,443.43</b>

Group Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
Capital Projects	4,159,500.00	4,159,500.00	0.00	227,959.68	227,959.68	3,931,540.32
Fixed Assets	252,000.00	252,000.00	0.00	221,096.89	221,096.89	30,903.11
<b>Report Total:</b>	<b>4,411,500.00</b>	<b>4,411,500.00</b>	<b>0.00</b>	<b>449,056.57</b>	<b>449,056.57</b>	<b>3,962,443.43</b>

Type Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
Construction	3,500,000.00	3,500,000.00	0.00	15,627.68	15,627.68	3,484,372.32
Equipment	256,000.00	256,000.00	0.00	32,545.86	32,545.86	223,454.14
Renovation	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
Replacements	480,500.00	480,500.00	0.00	278,332.00	278,332.00	202,168.00
Vehicle	130,000.00	130,000.00	0.00	122,551.03	122,551.03	7,448.97
<b>Report Total:</b>	<b>4,411,500.00</b>	<b>4,411,500.00</b>	<b>0.00</b>	<b>449,056.57</b>	<b>449,056.57</b>	<b>3,962,443.43</b>



Chico Area Recreation and Park District

# General Fund Budget to Actuals

For Fiscal: FY 2025 Period Ending: 11/30/2024

Clas...	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	6,947,254.50	6,947,254.50	2,827.69	306,161.16	-6,641,093.34	4.41%
53 - Operating Income	6,880,095.50	6,880,095.50	424,775.63	2,705,319.14	-4,174,776.36	39.32%
55 - Other Income	16,000.00	16,000.00	6,418.84	30,199.74	14,199.74	188.75%
<b>Revenue Total:</b>	<b>13,843,350.00</b>	<b>13,843,350.00</b>	<b>434,022.16</b>	<b>3,041,680.04</b>	<b>-10,801,669.96</b>	<b>21.97%</b>
<b>Expense</b>						
60 - Salaries & Wages	7,631,256.39	7,631,256.39	766,870.66	2,892,113.16	4,739,143.23	37.90%
61 - Employee Benefits	1,846,158.49	1,846,158.49	162,128.37	787,384.14	1,058,774.35	42.65%
62 - Supplies & Services	2,443,517.52	2,443,517.52	137,415.25	1,144,942.42	1,298,575.10	46.86%
63 - Repairs & Maintenance	424,254.50	424,254.50	27,824.58	145,556.41	278,698.09	34.31%
64 - Utilities	698,379.00	698,379.00	68,250.06	394,918.42	303,460.58	56.55%
65 - Contracts	603,700.00	616,400.00	18,015.65	260,818.74	355,581.26	42.31%
69 - Other Expenses	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00%
<b>Expense Total:</b>	<b>13,682,265.90</b>	<b>13,694,965.90</b>	<b>1,180,504.57</b>	<b>5,625,733.29</b>	<b>8,069,232.61</b>	<b>41.08%</b>
<b>Fund: 90 - General Fund Surplus (Deficit):</b>	<b>161,084.10</b>	<b>148,384.10</b>	<b>-746,482.41</b>	<b>-2,584,053.25</b>	<b>-2,732,437.35</b>	<b>-1,741.46%</b>
<b>Report Surplus (Deficit):</b>	<b>161,084.10</b>	<b>148,384.10</b>	<b>-746,482.41</b>	<b>-2,584,053.25</b>	<b>-2,732,437.35</b>	<b>-1,741.46%</b>

### Fund Summary

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
90 - General Fund	161,084.10	148,384.10	-746,482.41	-2,584,053.25	-2,732,437.35
<b>Report Surplus (Deficit):</b>	<b>161,084.10</b>	<b>148,384.10</b>	<b>-746,482.41</b>	<b>-2,584,053.25</b>	<b>-2,732,437.35</b>



Account Typ...	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	34,670.50	149,929.75	-210,070.25	41.65%
Expense	285,065.41	285,065.41	40,469.15	143,786.14	141,279.27	50.44%
<b>Program: 11610 - Facility Rentals Surplus (Deficit):</b>	<b>74,934.59</b>	<b>74,934.59</b>	<b>-5,798.65</b>	<b>6,143.61</b>	<b>-68,790.98</b>	<b>8.20%</b>
<b>Program: 11611 - Picnic Rentals</b>						
Revenue	25,000.00	25,000.00	1,886.60	19,858.60	-5,141.40	79.43%
<b>Program: 11611 - Picnic Rentals Total:</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>1,886.60</b>	<b>19,858.60</b>	<b>-5,141.40</b>	<b>79.43%</b>
<b>Program: 11612 - Field Rentals</b>						
Revenue	85,000.00	85,000.00	4,586.58	53,811.21	-31,188.79	63.31%
Expense	9,081.32	9,081.32	8.07	6,681.17	2,400.15	73.57%
<b>Program: 11612 - Field Rentals Surplus (Deficit):</b>	<b>75,918.68</b>	<b>75,918.68</b>	<b>4,578.51</b>	<b>47,130.04</b>	<b>-28,788.64</b>	<b>62.08%</b>
<b>Program: 11710 - Special Events</b>						
Revenue	140,000.00	140,000.00	3,000.00	56,986.00	-83,014.00	40.70%
Expense	81,112.12	81,112.12	8,749.07	81,475.60	-363.48	100.45%
<b>Program: 11710 - Special Events Surplus (Deficit):</b>	<b>58,887.88</b>	<b>58,887.88</b>	<b>-5,749.07</b>	<b>-24,489.60</b>	<b>-83,377.48</b>	<b>-41.59%</b>
<b>Program: 22200 - Contracted Camp</b>						
Revenue	210,000.00	210,000.00	270.00	90,872.30	-119,127.70	43.27%
Expense	6,755.00	6,755.00	0.00	0.00	6,755.00	0.00%
<b>Program: 22200 - Contracted Camp Surplus (Deficit):</b>	<b>203,245.00</b>	<b>203,245.00</b>	<b>270.00</b>	<b>90,872.30</b>	<b>-112,372.70</b>	<b>44.71%</b>
<b>Program: 22210 - Camp Chi-Da-CA</b>						
Revenue	290,600.00	290,600.00	0.00	113,730.00	-176,870.00	39.14%
Expense	192,101.69	192,101.69	2,769.90	83,732.15	108,369.54	43.59%
<b>Program: 22210 - Camp Chi-Da-CA Surplus (Deficit):</b>	<b>98,498.31</b>	<b>98,498.31</b>	<b>-2,769.90</b>	<b>29,997.85</b>	<b>-68,500.46</b>	<b>30.46%</b>
<b>Program: 22220 - Summertime Delight</b>						
Revenue	214,400.00	214,400.00	0.00	119,480.00	-94,920.00	55.73%
Expense	149,951.59	149,951.59	2,776.04	66,864.16	83,087.43	44.59%
<b>Program: 22220 - Summertime Delight Surplus (Deficit):</b>	<b>64,448.41</b>	<b>64,448.41</b>	<b>-2,776.04</b>	<b>52,615.84</b>	<b>-11,832.57</b>	<b>81.64%</b>
<b>Program: 22240 - Camp Chico Creek</b>						
Revenue	230,000.00	230,000.00	0.00	144,364.00	-85,636.00	62.77%
Expense	169,897.30	169,897.30	6,891.99	76,218.35	93,678.95	44.86%
<b>Program: 22240 - Camp Chico Creek Surplus (Deficit):</b>	<b>60,102.70</b>	<b>60,102.70</b>	<b>-6,891.99</b>	<b>68,145.65</b>	<b>8,042.95</b>	<b>113.38%</b>
<b>Program: 22310 - Youth Sports</b>						
Revenue	435,000.00	435,000.00	34,315.92	215,550.10	-219,449.90	49.55%
Expense	438,865.49	438,865.49	38,230.01	176,552.61	262,312.88	40.23%
<b>Program: 22310 - Youth Sports Surplus (Deficit):</b>	<b>-3,865.49</b>	<b>-3,865.49</b>	<b>-3,914.09</b>	<b>38,997.49</b>	<b>42,862.98</b>	<b>-1,008.86%</b>
<b>Program: 22320 - Adult Sports</b>						
Revenue	425,000.00	425,000.00	5,526.21	136,484.81	-288,515.19	32.11%
Expense	480,310.85	480,310.85	30,761.62	140,020.32	340,290.53	29.15%
<b>Program: 22320 - Adult Sports Surplus (Deficit):</b>	<b>-55,310.85</b>	<b>-55,310.85</b>	<b>-25,235.41</b>	<b>-3,535.51</b>	<b>51,775.34</b>	<b>6.39%</b>
<b>Program: 22330 - DFJ Admin</b>						
Revenue	40,000.00	40,000.00	1,190.00	18,178.40	-21,821.60	45.45%
Expense	122,086.91	122,086.91	13,313.24	50,110.91	71,976.00	41.05%
<b>Program: 22330 - DFJ Admin Surplus (Deficit):</b>	<b>-82,086.91</b>	<b>-82,086.91</b>	<b>-12,123.24</b>	<b>-31,932.51</b>	<b>50,154.40</b>	<b>38.90%</b>
<b>Program: 22400 - Contract Programs</b>						
Revenue	190,000.00	190,000.00	17,907.19	92,432.96	-97,567.04	48.65%
Expense	343,263.60	343,263.60	25,050.78	132,809.40	210,454.20	38.69%
<b>Program: 22400 - Contract Programs Surplus (Deficit):</b>	<b>-153,263.60</b>	<b>-153,263.60</b>	<b>-7,143.59</b>	<b>-40,376.44</b>	<b>112,887.16</b>	<b>26.34%</b>



**Budget Report**

**For Fiscal: FY 2025 Period Ending: 11/30/2024**

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 22510 - Afterschool Program - CARD</b>						
Revenue	2,662,550.00	2,662,550.00	44,756.04	782,579.53	-1,879,970.47	29.39%
Expense	1,940,051.65	1,940,051.65	270,699.95	712,884.41	1,227,167.24	36.75%
<b>Program: 22510 - Afterschool Program - CARD Surplus (Deficit):</b>	<b>722,498.35</b>	<b>722,498.35</b>	<b>-225,943.91</b>	<b>69,695.12</b>	<b>-652,803.23</b>	<b>9.65%</b>
<b>Program: 22600 - NC Admin</b>						
Revenue	166,745.50	166,745.50	8,531.74	54,164.99	-112,580.51	32.48%
Expense	323,059.85	323,059.85	24,954.15	75,792.45	247,267.40	23.46%
<b>Program: 22600 - NC Admin Surplus (Deficit):</b>	<b>-156,314.35</b>	<b>-156,314.35</b>	<b>-16,422.41</b>	<b>-21,627.46</b>	<b>134,686.89</b>	<b>13.84%</b>
<b>Program: 22610 - Trips</b>						
Revenue	0.00	0.00	0.00	492.90	492.90	0.00%
<b>Program: 22610 - Trips Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>492.90</b>	<b>492.90</b>	<b>0.00%</b>
<b>Program: 22630 - Nature ABC</b>						
Revenue	6,000.00	6,000.00	0.00	2,340.22	-3,659.78	39.00%
Expense	7,194.82	7,194.82	96.99	546.82	6,648.00	7.60%
<b>Program: 22630 - Nature ABC Surplus (Deficit):</b>	<b>-1,194.82</b>	<b>-1,194.82</b>	<b>-96.99</b>	<b>1,793.40</b>	<b>2,988.22</b>	<b>-150.10%</b>
<b>Program: 22800 - Recreation Swim</b>						
Revenue	200,000.00	200,000.00	0.00	100,739.05	-99,260.95	50.37%
Expense	323,065.94	323,065.94	3,021.08	166,987.44	156,078.50	51.69%
<b>Program: 22800 - Recreation Swim Surplus (Deficit):</b>	<b>-123,065.94</b>	<b>-123,065.94</b>	<b>-3,021.08</b>	<b>-66,248.39</b>	<b>56,817.55</b>	<b>53.83%</b>
<b>Program: 22810 - Sycamore Pool Rec</b>						
Expense	3,400.00	3,400.00	0.00	278.65	3,121.35	8.20%
<b>Program: 22810 - Sycamore Pool Rec Total:</b>	<b>3,400.00</b>	<b>3,400.00</b>	<b>0.00</b>	<b>278.65</b>	<b>3,121.35</b>	<b>8.20%</b>
<b>Program: 22900 - Youth Leader</b>						
Revenue	0.00	0.00	0.00	400.00	400.00	0.00%
Expense	1,776.79	1,776.79	6.45	1,075.74	701.05	60.54%
<b>Program: 22900 - Youth Leader Surplus (Deficit):</b>	<b>-1,776.79</b>	<b>-1,776.79</b>	<b>-6.45</b>	<b>-675.74</b>	<b>1,101.05</b>	<b>38.03%</b>
<b>Program: 22910 - Inclusion</b>						
Revenue	120,000.00	120,000.00	170.00	51,116.45	-68,883.55	42.60%
Expense	172,034.24	172,034.24	10,240.96	85,786.66	86,247.58	49.87%
<b>Program: 22910 - Inclusion Surplus (Deficit):</b>	<b>-52,034.24</b>	<b>-52,034.24</b>	<b>-10,070.96</b>	<b>-34,670.21</b>	<b>17,364.03</b>	<b>66.63%</b>
<b>Report Surplus (Deficit):</b>	<b>751,220.93</b>	<b>751,220.93</b>	<b>-321,228.67</b>	<b>201,908.29</b>	<b>-549,312.64</b>	<b>26.88%</b>

### Fund Summary

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
90 - General Fund	751,220.93	751,220.93	-321,228.67	201,908.29	-549,312.64
<b>Report Surplus (Deficit):</b>	<b>751,220.93</b>	<b>751,220.93</b>	<b>-321,228.67</b>	<b>201,908.29</b>	<b>-549,312.64</b>



Chico Area Recreation and Park District

# Assessment District

## Revenue & Expense

For Fiscal: FY 2025 Period Ending: 11/30/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 60 - Baroni Park</b>						
Revenue	162,300.00	162,300.00	0.00	1,881.32	-160,418.68	1.16%
Expense	134,434.10	134,434.10	8,924.14	45,357.47	89,076.63	33.74%
<b>Fund: 60 - Baroni Park Surplus (Deficit):</b>	<b>27,865.90</b>	<b>27,865.90</b>	<b>-8,924.14</b>	<b>-43,476.15</b>	<b>-71,342.05</b>	<b>-156.02%</b>
<b>Fund: 63 - Indigo Park</b>						
Revenue	83,266.33	83,266.33	0.00	655.68	-82,610.65	0.79%
Expense	74,266.33	74,266.33	6,054.76	27,222.08	47,044.25	36.65%
<b>Fund: 63 - Indigo Park Surplus (Deficit):</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>-6,054.76</b>	<b>-26,566.40</b>	<b>-35,566.40</b>	<b>-295.18%</b>
<b>Fund: 65 - Oak Way Park</b>						
Revenue	153,629.14	153,629.14	0.00	297.19	-153,331.95	0.19%
Expense	153,629.14	153,629.14	14,905.97	65,402.26	88,226.88	42.57%
<b>Fund: 65 - Oak Way Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-14,905.97</b>	<b>-65,105.07</b>	<b>-65,105.07</b>	<b>0.00%</b>
<b>Fund: 67 - Peterson Park (Amber Grove)</b>						
Revenue	127,531.55	127,531.55	0.00	544.60	-126,986.95	0.43%
Expense	127,531.55	127,531.55	11,400.60	51,354.37	76,177.18	40.27%
<b>Fund: 67 - Peterson Park (Amber Grove) Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-11,400.60</b>	<b>-50,809.77</b>	<b>-50,809.77</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>36,865.90</b>	<b>36,865.90</b>	<b>-41,285.47</b>	<b>-185,957.39</b>	<b>-222,823.29</b>	<b>-504.42%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
60 - Baroni Park	27,865.90	27,865.90	-8,924.14	-43,476.15	-71,342.05
63 - Indigo Park	9,000.00	9,000.00	-6,054.76	-26,566.40	-35,566.40
65 - Oak Way Park	0.00	0.00	-14,905.97	-65,105.07	-65,105.07
67 - Peterson Park (Amber Grove)	0.00	0.00	-11,400.60	-50,809.77	-50,809.77
<b>Report Surplus (Deficit):</b>	<b>36,865.90</b>	<b>36,865.90</b>	<b>-41,285.47</b>	<b>-185,957.39</b>	<b>-222,823.29</b>



Chico Area Recreation and Park District

# Impact Fee Activity

For Fiscal: FY 2025 Period Ending: 11/30/2024

Account Typ...	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	1,000,000.00	1,000,000.00	0.00	336,680.39	-663,319.61	33.67%
<b>Fund: 70 - City Impact Fees (Community Park) Total:</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>336,680.39</b>	<b>-663,319.61</b>	<b>33.67%</b>
<b>Fund: 80 - County Impact Fees</b>						
Revenue	60,000.00	60,000.00	2,375.00	22,243.17	-37,756.83	37.07%
<b>Fund: 80 - County Impact Fees Total:</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>2,375.00</b>	<b>22,243.17</b>	<b>-37,756.83</b>	<b>37.07%</b>
<b>Report Total:</b>	<b>1,060,000.00</b>	<b>1,060,000.00</b>	<b>2,375.00</b>	<b>358,923.56</b>	<b>-701,076.44</b>	<b>33.86%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
70 - City Impact Fees (Community	1,000,000.00	1,000,000.00	0.00	336,680.39	-663,319.61	33.67%
80 - County Impact Fees	60,000.00	60,000.00	2,375.00	22,243.17	-37,756.83	37.07%
<b>Report Total:</b>	<b>1,060,000.00</b>	<b>1,060,000.00</b>	<b>2,375.00</b>	<b>358,923.56</b>	<b>-701,076.44</b>	<b>33.86%</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	9,596,519.20
<a href="#">90-1210</a>	Land	17,441,222.52
<a href="#">90-1212</a>	Land Improvements	30,521,143.51
<a href="#">90-1215</a>	Leasehold Improvements	2,096,189.67
<a href="#">90-1220</a>	Buildings and Components	123,423.67
<a href="#">90-1225</a>	Building Improvements & Renovations	39,671.05
<a href="#">90-1230</a>	Construction in Progress	6,210,725.76
<a href="#">90-1235</a>	Equipment	1,314,519.99
<a href="#">90-1240</a>	Vehicles	640,774.64
<a href="#">90-1250</a>	Technology Hardware	296,192.00
<a href="#">90-1270</a>	Accumulated Depreciation	-18,397,846.75
<a href="#">90-1310</a>	Accounts Receivable	162,451.84
<a href="#">90-1340</a>	Suspense	13,088.35
<a href="#">90-1360</a>	Deferred Outflows of Resources	2,033,810.00
	<b>Total Assets:</b>	<b>52,092,685.45</b>
		<b><u>52,092,685.45</u></b>
<b>Liability</b>		
<a href="#">90-2004</a>	Deferred Inflows of Resources	32,247.00
<a href="#">90-2006</a>	Accounts Payable	271,979.01
<a href="#">90-2010</a>	Vouchers Payable	138,646.93
<a href="#">90-2014</a>	Accrued Wages and Salaries Payable	115,789.38
<a href="#">90-2016</a>	Compensated Absences Payable	492,299.50
<a href="#">90-2018</a>	457 Employee Contribution	4,168.60
<a href="#">90-2020</a>	457 ROTH Employee Contribution	2,325.00
<a href="#">90-2022</a>	CalPERS - Employee	45,444.44
<a href="#">90-2024</a>	CalPERS - Employer	23,435.00
<a href="#">90-2026</a>	Federal Withholding	96,495.77
<a href="#">90-2030</a>	Garnishments	2,797.35
<a href="#">90-2031</a>	HSA	-12,762.23
<a href="#">90-2032</a>	Medical Insurance - Employee	26,934.02
<a href="#">90-2036</a>	Medicare and Social Security - Employee	111,877.15
<a href="#">90-2038</a>	Medicare and Social Security - Employer	27,924.09
<a href="#">90-2040</a>	State Withholding	73,049.27
<a href="#">90-2042</a>	SDI	9,507.64
<a href="#">90-2044</a>	Union Dues - Parks Staff	-537.56
<a href="#">90-2046</a>	Union Dues - Supervisor	494.81
<a href="#">90-2048</a>	Voluntary Life/AD&D - Employee	2,643.59
<a href="#">90-2052</a>	Deferred Revenue	-47,758.47
<a href="#">90-2054</a>	Due To Other Funds	4,652,631.00
<a href="#">90-2056</a>	Other Liability - Class Clearing Acct	-29,941.00
<a href="#">90-2058</a>	Net Pension Liability	3,483,557.00
<a href="#">90-2060</a>	Time Expired Holding Acct	8,298.11
<a href="#">90-2062</a>	Prepaid Facilities Transfer	-1,091.00
<a href="#">90-2066</a>	Security Deposits	73,342.02
<a href="#">90-2070</a>	Sales Tax	368.27
<a href="#">90-2099</a>	Due To- General	50,941.13
	<b>Total Liability:</b>	<b>9,655,105.82</b>
<b>Equity</b>		
<a href="#">90-3010</a>	Fund Balance - NonSpendable	35,555,915.76
<a href="#">90-3050</a>	Fund Balance - Unassigned	9,596,873.84
	<b>Total Beginning Equity:</b>	<b>45,152,789.60</b>

**Balance Sheet****As Of 11/30/2024**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		3,041,680.04
Total Expense		<u>5,756,890.01</u>
<b>Revenues Over/Under Expenses</b>		<b>-2,715,209.97</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>42,437,579.63</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>52,092,685.45</u></b>



**Balance Sheet**

**As Of 11/30/2024**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 99 - POOLED CASH</b>			
<b>Assets</b>			
<a href="#">99-1010</a>	Cash In Bank - US Bank Treasurer	2,650,702.42	
<a href="#">99-1011</a>	Cash In Bank - Golden Valley Bank	2,191,913.63	
<a href="#">99-1012</a>	Cash In Bank - California Class Investment	2,709,529.93	
<a href="#">99-1014</a>	Cash In Bank - GVB Investment Account	9,458,784.32	
<a href="#">99-1018</a>	Cash In Bank - Tri Counties Investment Ac	1,154,777.31	
<a href="#">99-1384</a>	Due From Other Funds-General	50,941.13	
	<b>Total Assets:</b>	<b>18,216,648.74</b>	<b><u>18,216,648.74</u></b>
<b>Liability</b>			
<a href="#">99-2006</a>	Accounts Payable (Pooled Cash)	50,941.13	
<a href="#">99-2007</a>	Wages Payable	205,617.61	
<a href="#">99-2054</a>	Due To Other Funds (Pooled Cash)	17,960,090.00	
	<b>Total Liability:</b>	<b>18,216,648.74</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>18,216,648.74</u></b>



Chico Area Recreation and Park District

# Fund Balance Sheet

## Account Summary

As Of 11/30/2024

Object	90 - General Fund	60 - Baroni Park	63 - Indigo Park	65 - Oak Way Park	67 - Peterson Park (Amber Grove)	70 - City Impact Fees (Community Park)	80 - County Impact Fees	Total
<b>Asset</b>								
1016 - Petty Cash	800.00	-	-	-	-	-	-	800.00
1021 - CLAIM ON CASH	9,596,519.20	9,328.84	(13,786.71)	(65,105.07)	(12,361.83)	7,911,894.15	533,602.07	17,960,090.65
1210 - 1250 Fixed Assets	58,683,862.81	-	-	-	-	-	-	58,683,862.81
1270 - Accumulated Depreciation	(18,397,846.75)	-	-	-	-	-	-	(18,397,846.75)
1310 - Accounts Receivable	162,451.84	-	-	-	-	-	-	162,451.84
1320 - Due From Other Funds	-	-	-	-	-	4,652,631.00	-	4,652,631.00
1340 - Suspense	13,088.35	-	-	-	-	-	-	13,088.35
1360 - Deferred Outflows of Resources	2,033,810.00	-	-	-	-	-	-	2,033,810.00
<b>Total Asset:</b>	<b>52,092,685.45</b>	<b>9,328.84</b>	<b>(13,786.71)</b>	<b>(65,105.07)</b>	<b>(12,361.83)</b>	<b>12,564,525.15</b>	<b>533,602.07</b>	<b>65,108,887.90</b>
<b>Liability</b>								
2004 - Deferred Inflows of Resources	32,247.00	-	-	-	-	-	-	32,247.00
2006 - Accounts Payable	271,980.00	-	-	-	-	-	-	271,980.00
2054 - Due to Other Funds	4,652,630.01	-	-	-	-	-	37,999.81	4,690,629.82
2056 - Other Liab-Class Clearing Acct	(29,941.00)	-	-	-	-	-	-	(29,941.00)
2058 - Net Pension Liability	3,483,557.00	-	-	-	-	-	-	3,483,557.00
<b>Total Liability:</b>	<b>8,410,473.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,999.81</b>	<b>8,448,472.82</b>
<b>Equity</b>								
3010 - Fund Balance - Nonspendable	35,555,915.76	-	-	-	-	-	-	35,555,915.76
3020 - Fund Balance - Restricted	-	52,804.99	12,779.69	-	38,447.94	12,227,844.76	473,359.09	12,805,236.47
3030 - Fund Balance - Committed	-	-	-	-	-	-	-	-
3050 - Fund Balance - Unassigned	9,596,873.84	-	-	-	-	-	-	9,596,873.84
<b>Total Total Beginning Equity:</b>	<b>45,152,789.60</b>	<b>52,804.99</b>	<b>12,779.69</b>	<b>-</b>	<b>38,447.94</b>	<b>12,227,844.76</b>	<b>473,359.09</b>	<b>57,958,026.07</b>
Total Revenue	3,041,680.04	1,881.32	655.68	297.19	544.60	336,680.39	22,243.17	3,403,982.39
Total Expense	5,756,242.52	45,357.47	27,222.08	65,402.26	51,354.37	-	-	5,945,578.70
<b>Revenues Over/Under Expenses</b>	<b>(2,714,562.48)</b>	<b>(43,476.15)</b>	<b>(26,566.40)</b>	<b>(65,105.07)</b>	<b>(50,809.77)</b>	<b>336,680.39</b>	<b>22,243.17</b>	<b>(2,541,596.31)</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>42,438,227.12</b>	<b>9,328.84</b>	<b>(13,786.71)</b>	<b>(65,105.07)</b>	<b>(12,361.83)</b>	<b>12,564,525.15</b>	<b>495,602.26</b>	<b>55,416,429.76</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>50,848,700.13</b>	<b>9,328.84</b>	<b>(13,786.71)</b>	<b>(65,105.07)</b>	<b>(12,361.83)</b>	<b>12,564,525.15</b>	<b>533,602.07</b>	<b>63,864,902.58</b>



## Cash Accounts

### Current to Prior Year

<b>Current Year</b>	<b>Balance</b>	<b>Prior Year</b>	<b>Balance</b>
As of 11/30/2024		As of 11/30/2023	
Petty Cash	800.00	Petty Cash	800.00
US Bank - County Treasurer	2,650,702.42	US Bank - County Treasurer	1,601,439.00
Golden Valley Bank - Operations	2,191,913.63	Golden Valley Bank - Operations	4,559,754.00
California CLASS Investment	2,709,529.93	California CLASS Investment	2,569,034.00
GVB Investment	9,458,784.32	GVB Investment	2,117,541.00
TCB Investment	1,154,777.31	TCB Investment	-
<b>TOTAL</b>	<b>18,166,507.61</b>	<b>TOTAL</b>	<b>10,848,568.00</b>





## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Fiscal Year 2023-2024 Audit

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### BACKGROUND

The attached audit report for fiscal year 2023-2024 is submitted for review and comment.

### RECOMMENDATION

That the Board accept the audit report for fiscal year 2023-2024 as prepared by Chavan & Associates, LLP.



**CHICO AREA RECREATION  
AND PARK DISTRICT**  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT  
JUNE 30, 2024

\* \* \*



**Chavan & Associates, LLP**  
Certified Public Accountants  
16450 Monterey Road, Suite #5  
Morgan Hill, CA 95037

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# Chico Area Recreation and Park District

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For the Year Ended June 30, 2024

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of the Chico Area Recreation and Park District  
Chico, California

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the accompanying financial statements of the business-type activities of the Chico Area Recreation and Park District (the "District") as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of business-type activities of Chico Area Recreation and Park District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's



ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, be presented to supplement



**Chavan and Associates, LLP**  
Certified Public Accountants

the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

***Report on Other Legal and Regulatory Requirements***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*C & A LLP*

December 2, 2024  
Morgan Hill, California

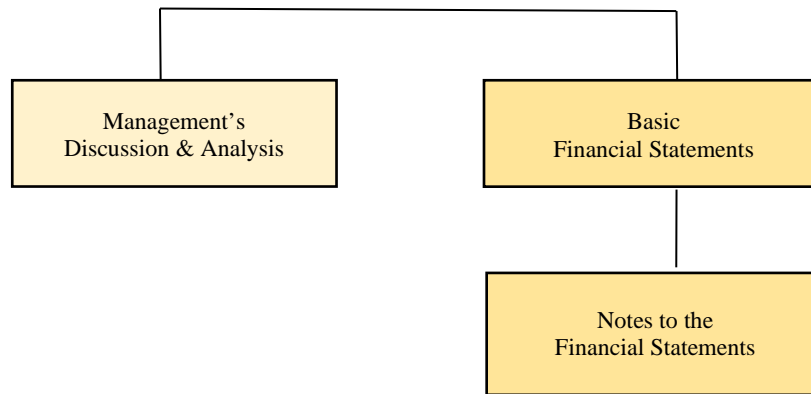
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**INTRODUCTION**

The Management’s Discussion and Analysis (MD&A) is a required section of the District’s annual financial report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the District’s financial performance during the fiscal year that ended on June 30, 2024. This report will (1) focus on significant financial issues, (2) provide an overview of the District’s financial activity, (3) identify changes in the District’s financial position, (4) identify any individual issues or concerns, and (5) provide descriptions of significant asset and liability activity.

This information, presented in conjunction with the Basic Financial Statements, is intended to provide a comprehensive understanding of the District’s operations and financial standing.

**Required Components of the Annual Financial Report**



**FISCAL YEAR 2024 FINANCIAL HIGHLIGHTS**

- Total net position increased by \$10,449,721 from the last fiscal year.
- The District's assets exceeded its liabilities by \$55,994,466, excluding deferred inflows and outflows of resources. Assets and deferred outflows of resources totaled \$63,668,859 and liabilities and deferred inflows of resources were \$5,672,830.
- Net position consisted of \$38,514,536 classified as net investment in capital assets; \$12,843,236 as restricted; and \$6,898,275 as unrestricted net position.
- Total revenues were \$23,526,458 which consisted of operating revenues totaling \$9,200,571 and nonoperating revenues totaling \$14,325,887.
- Total District operating expenses were \$13,331,276.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report includes the Management's discussion and analysis report, the independent auditor’s report and the basic financial statements of the District. The financial statements also include notes that explain the information in the financial statements in more detail.

**THE BASIC FINANCIAL STATEMENTS**

The Financial Statements of the District report information about the District's accounting methods similar to those used by private sector companies. These statements offer short-term and long-term financial information about its activities. The Statement of Fund Net Position includes all of the District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities).

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Fund Net Position. This statement reflects the result of the District's operations over the past year as well as non-operating revenues and expenses.

The final required Financial Statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the District's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operational, capital and investing activities. It also provides answers to questions such as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

**NOTES TO THE FINANCIAL STATEMENTS**

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found immediately following the fund financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information, other than the MD&A, follows the Notes and includes pension schedules and other postemployment benefit schedules.

**SUPPLEMENTARY INFORMATION**

Combining and individual fund statements are included to provide additional information of the proprietary funds that constitute the District's basic financial statements.

**FINANCIAL ANALYSIS OF THE DISTRICT**

One of the most important questions asked about the District's finances is "Is the District better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about the District's activities in a way that will help answer this question. These two statements report the net position of the District and changes in them. The difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources (net position) is one way to measure financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

## NET POSITION

The following table summarized the District's ending net position:

<b>Table 1 - Net Position</b>				
	<b>2024</b>	<b>2023</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Assets</b>				
Current and other assets	\$ 23,120,513	\$ 21,543,973	\$ 1,576,540	7.3%
Capital assets - net	38,514,536	28,329,215	10,185,321	36.0%
<b>Total Assets</b>	<b>\$ 61,635,049</b>	<b>\$ 49,873,188</b>	<b>\$ 11,761,861</b>	<b>23.6%</b>
<b>Deferred Outflows of Resources</b>				
	\$ 2,033,810	\$ 2,446,222	\$ (412,412)	-16.9%
<b>Liabilities</b>				
Current and other liabilities	\$ 1,664,727	\$ 1,348,510	\$ 316,217	23.4%
Noncurrent liabilities	3,975,856	3,342,585	633,271	18.9%
<b>Total Liabilities</b>	<b>\$ 5,640,583</b>	<b>\$ 4,691,095</b>	<b>\$ 949,488</b>	<b>20.2%</b>
<b>Deferred Inflows of Resources</b>				
	\$ 32,247	\$ 82,007	\$ (49,760)	-60.7%
<b>Net Position</b>				
Net investment in capital assets	\$ 38,514,536	\$ 28,329,215	\$ 10,185,321	36.0%
Restricted	12,843,236	11,862,099	981,137	8.3%
Unrestricted	6,638,257	7,354,994	(716,737)	-9.7%
<b>Total Net Position</b>	<b>\$ 57,996,029</b>	<b>\$ 47,546,308</b>	<b>\$ 10,449,721</b>	<b>22.0%</b>

As of June 30, 2024, the largest portion of the Authority's total net position was the net investment in capital assets, which increased by \$10,185,321, mostly due to of a land donation of \$5,806,432.

Noncurrent liabilities increased by \$633,271 primarily due to an increase in the net pension liability of \$366,660.



Table 2 below summarizes the District's changes in net position for the year.

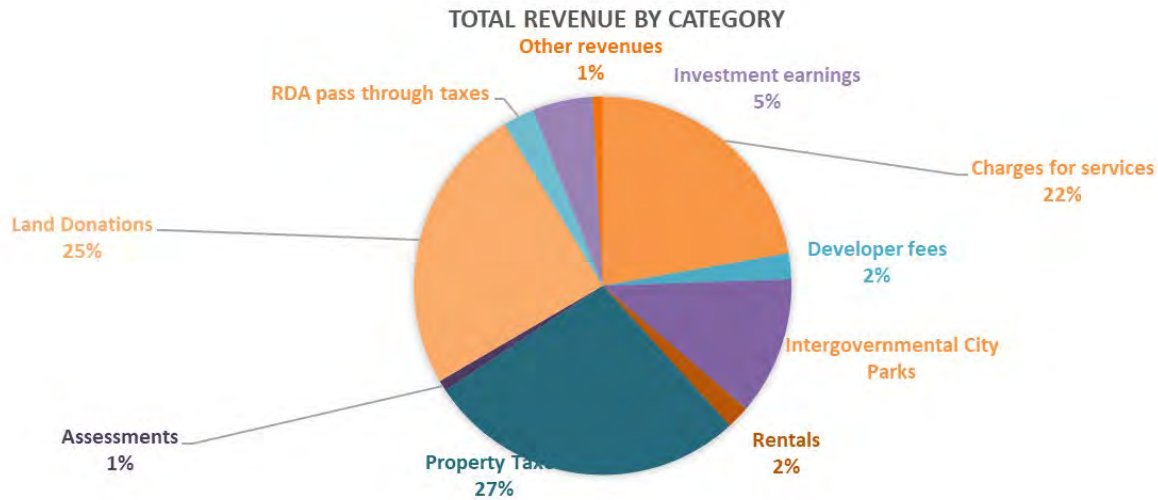
<b>Table 2 - Statement of Changes in Net Position</b>				
<b>Functions/Programs</b>	<b>2024</b>	<b>2023</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Operating Revenues</b>				
Charges for services	\$ 5,234,568	\$ 3,998,689	\$ 1,235,879	30.91%
Developer fees	516,763	6,030,860	(5,514,097)	-91.43%
Intergovernmental City Parks	2,778,224	635,552	2,142,672	337.14%
Rentals	468,648	464,994	3,654	0.79%
Other revenues	202,368	811,018	(608,650)	-75.05%
<b>Total Operating Revenues</b>	<b>9,200,571</b>	<b>11,941,113</b>	<b>(2,740,542)</b>	<b>-22.95%</b>
<b>Operating Expenses</b>				
Salaries and benefits	8,765,241	7,619,300	1,145,941	15.04%
Services and supplies	3,317,150	2,936,978	380,172	12.94%
Contributions to other agencies	12,865	9,997	2,868	28.69%
Repairs and maintenance	23,369	-	23,369	100.00%
Depreciation and amortization	1,212,651	844,179	368,472	43.65%
<b>Total Operating Expenses</b>	<b>13,331,276</b>	<b>11,410,454</b>	<b>1,920,822</b>	<b>16.83%</b>
<b>Operating Income (Loss)</b>	<b>(4,130,705)</b>	<b>530,659</b>	<b>(4,661,364)</b>	<b>-878.41%</b>
<b>Nonoperating Revenues (Expenses)</b>				
Property Taxes	6,447,483	4,827,855	1,619,628	33.55%
Assessments	220,771	163,585	57,186	34.96%
Land Donations	5,806,432	-	5,806,432	100.00%
RDA pass through taxes	635,262	1,734,349	(1,099,087)	-63.37%
Investment earnings	1,215,939	(314,071)	1,530,010	487.15%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>14,325,887</b>	<b>6,411,718</b>	<b>7,914,169</b>	<b>123.43%</b>
Increase / (Decrease) in Net Position	10,195,182	6,942,377	3,252,805	46.85%
Prior Period Adjustments	254,539	-	254,539	100.00%
<b>Net Position, Beginning of Year</b>	<b>47,546,308</b>	<b>40,603,931</b>	<b>6,942,377</b>	<b>17.10%</b>
<b>Net Position, End of Year</b>	<b>\$ 57,996,029</b>	<b>\$ 47,546,308</b>	<b>\$ 10,449,721</b>	<b>21.98%</b>

The Statement of Revenues, Expenses and Changes in Fund Net Position reflects the District's operating and non-operating revenues and expenses. Total revenues and expenses increased over prior year because of the following:

- Total operating revenues decreased by \$2,740,542 (22.95%). This was related to the last year of phased payments from the City of Chico to transfer Impact Fee fund balance they were holding, and an increase in service fees revenue totaling \$1,235,879.
- Total nonoperating revenues increased by \$7,914,168 (123.43%). This was mainly the result of a land donation of \$5,806,432.
- Total operating expenses increased by \$1,920,822 (16.83%). This was mainly the result of an increase in salaries and benefits of \$1,145,941.

## Revenues

The following chart summarizes the changes in revenues by category during 2023/24:

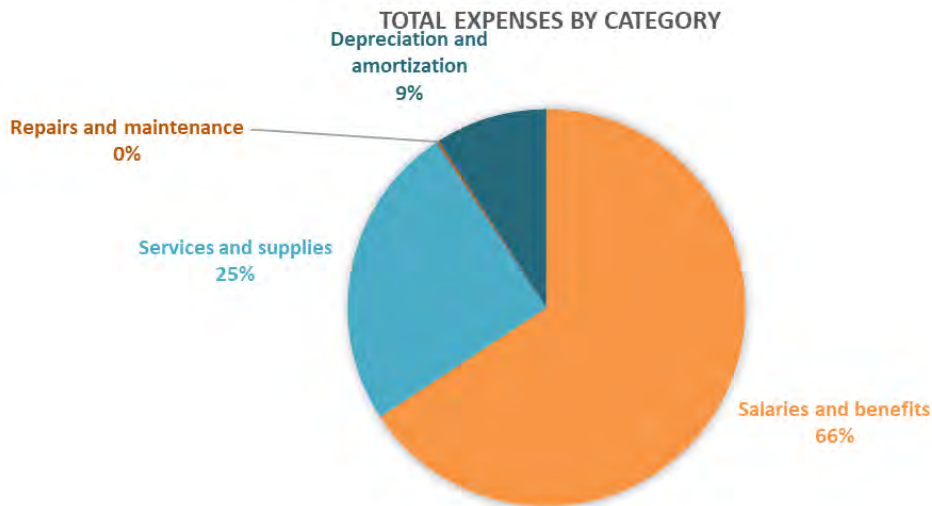


Significant changes in revenues consisted of the following:

- Charges for Services increased by \$1,235,879 (30.91%) most of which was related to an increase in program offerings and participant demand.
- Developer fees decreased by \$5,514,097 (91.43%) mainly as a result of last year of phased payments from the City of Chico to transfer Impact Fee fund balance they were holding.
- Property taxes increased by \$1,619,628 (33.55%) from increases in property values.
- RDA pass through taxes decreased by \$1,099,087 (63.37%) because the assessment values for redevelopment properties decreased.

## Expenses

The following chart summarizes the changes in expenses by function during 2023/24:



Significant changes in expenses consisted of the following:

- Salaries and benefits expenses increased by \$1,145,939 (15.04%) mostly because of an increase in staffing to accommodate growth in the District and to support increased offerings.
- Services and supplies expenses increased by \$380,112 (12.94%) mostly because of increased activities and operations.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

A summary of the changes in net position by sub-fund is presented below:

**Table 3 - Summary of Changes in Net Positions**

	<b>General Fund</b>	<b>Baroni Park</b>	<b>Indigo Park</b>	<b>Oak Way Park</b>
Total Revenues	\$ 22,283,333	\$ 110,110	\$ 51,655	\$ 23,611
Total Expenditures	12,972,105	96,324	38,876	119,462
Revenues Over				
(Under) Expenditures	9,311,228	13,786	12,779	(95,851)
Transfers In	429	1,610	-	96,002
Transfers Out	(97,612)	-	-	(151)
Change in Net Position	9,214,045	15,396	12,779	-
Prior Period Adjustment	254,539	-	-	-
Beginning Net Position	35,684,209	37,409	-	-
Ending Net Position	\$ 45,152,793	\$ 52,805	\$ 12,779	\$ -

	<b>Park Peterson Park</b>	<b>Park Development</b>	<b>Community Park Impact</b>	<b>Total</b>
Total Revenues	\$ 143,235	\$ 59,599	\$ 854,915	\$ 23,526,458
Total Expenditures	104,509	-	-	13,331,276
Revenues Over				
(Under) Expenditures	38,726	59,599	854,915	10,195,182
Transfers In	-	-	-	98,041
Transfers Out	(278)	-	-	(98,041)
Change in Net Position	38,448	59,599	854,915	10,195,182
Prior Period Adjustment	-	-	-	254,539
Beginning Net Position	-	451,760	11,372,930	47,546,308
Ending Net Position	\$ 38,448	\$ 511,359	\$ 12,227,845	\$ 57,996,029

**CAPITAL ASSETS**

The following table summarizes the District's capital assets at the end of the year:

**Table 4 - Capital Assets, Net of Depreciation**

	<b>2024</b>	<b>2023</b>	<b>Dollar Change</b>	<b>% Change</b>
Land	\$ 17,441,223	\$ 11,634,791	\$ 5,806,432.0	49.91%
Construction in progress	4,809,608	782,657	4,026,951	514.52%
Leasehold Improvements	1,099,465	1,136,586	(37,121)	-3.27%
Structures and improvements	15,081,356	14,390,371	690,985	4.80%
Parks and Recreation equipment	242	204,296	(204,054)	-99.88%
Vehicles	82,642	180,514	(97,872)	-54.22%
Total Capital Assets, Net	\$ 38,514,536	\$ 28,329,215	\$ 10,185,321	35.95%

Additional detail and information on capital asset activity is described in the note 3 to the financial statements.

**LONG-TERM LIABILITIES**

The following table summarizes the District's liabilities at the end of the year:

<b>Table 5 - Long-Term Liabilities</b>				
	<b>Governmental Activities</b>			
	<b>2024</b>	<b>2023</b>	<b>Dollar Change</b>	<b>% Change</b>
Net Pension Liability	\$ 3,483,557	\$ 3,116,897	\$ 366,660	11.76%
Compensated Absences	492,299	225,688	266,611	118.13%
Total Long-Term Liabilities	<u>\$ 3,975,856</u>	<u>\$ 3,342,585</u>	<u>\$ 633,271</u>	18.95%

Additional detail and information on long-term debt activity is described in the note 4 to the financial statements.

**ECONOMIC FACTORS AND OUTLOOK**

The economy of Butte County, California has remained steady. The unemployment rate was 5.2% in June 2023 and increased slightly to 5.9% in June 2024. The District has approved a balanced budget for the 2024-2025 fiscal year, ensuring financial stability. At the same time, the District continues to focus on providing high-quality recreational programs and well-maintained parks for the Chico community. We consistently monitor the costs of these programs to keep services affordable for everyone.

**REQUEST FOR FINANCIAL INFORMATION**

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the General Manger, Chico Recreation and Park District, 545 Vallombosa Avenue, Chico, CA 95926.

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**BASIC FINANCIAL STATEMENTS**

**Chico Area Recreation and Park District**

## Statement of Net Position

June 30, 2024

**ASSETS**

## Current assets:

Cash and investments	\$ 22,219,344
Accounts receivable	901,169
Total current assets	<u>23,120,513</u>

## Capital assets - net

	<u>38,514,536</u>
Total assets	<u><u>\$ 61,635,049</u></u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension adjustments	<u><u>\$ 2,033,810</u></u>
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**LIABILITIES**

## Current liabilities:

Accounts payable	\$ 410,626
Accrued payroll and liabilities	504,967
Program advances	749,134
Total current liabilities	<u>1,664,727</u>

## Noncurrent liabilities:

Compensated absences	492,299
Net pension liability	3,483,557
Total noncurrent liabilities	<u>3,975,856</u>
Total liabilities	<u><u>\$ 5,640,583</u></u>

**DEFERRED INFLOWS OF RESOURCES**

Pension adjustments	<u><u>\$ 32,247</u></u>
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**NET POSITION**

Net investment in capital assets	\$ 38,514,536
Restricted	12,843,236
Unrestricted	<u>6,638,257</u>
Total net position	<u><u>\$ 57,996,029</u></u>

See accompanying notes to basic financial statements.



**Chico Area Recreation and Park District**  
Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2024

Operating revenues:	
Program service fees	\$ 5,234,568
Developer fees	516,763
Intergovernmental City Parks	2,778,224
Rentals	468,648
Other revenue	202,368
Total operating revenues	<u>9,200,571</u>
Operating expenses:	
Salaries and benefits	8,765,241
Services and supplies	3,317,150
Contributions to other agencies	12,865
Repairs and maintenance	23,369
Depreciation and amortization	1,212,651
Total operating expenses	<u>13,331,276</u>
Operating income (loss)	<u>(4,130,705)</u>
Nonoperating revenues (expenses):	
Interest income	1,215,939
Assessments	220,771
Land donations	5,806,432
Property taxes	6,447,483
RDA pass through taxes	635,262
Net non-operating revenues (expenses)	<u>14,325,887</u>
Change in net position	<u>10,195,182</u>
Net position - beginning	47,546,308
Prior period adjustment	254,539
Net position - beginning, adjusted	<u>47,800,847</u>
Net position - ending	<u>\$ 57,996,029</u>

See accompanying notes to basic financial statements.

**Chico Area Recreation and Park District**

## Statement of Cash Flows

For the Fiscal Year Ended June 30, 2024

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers	\$ 4,784,700
Receipts from other governments	3,294,987
Other Receipts	671,016
Payments to suppliers	(2,760,940)
Payments to employees	(7,592,468)
Net cash provided by (used for) operating activities	<u>(1,602,705)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition and construction of capital assets	<u>(5,515,268)</u>
Net cash provided by (used for) capital and related financing activities	<u>(5,515,268)</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Receipts from assessments	220,771
Receipts from taxes	6,447,483
Receipts from RDA pass through taxes	635,262
Net cash provided by (used for) noncapital and related financing activities	<u>7,303,516</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	<u>1,215,939</u>
Net cash provided by (used for) investing activities	<u>1,215,939</u>
Net increase (decrease) in cash and cash equivalents	1,401,482
Cash and cash equivalents at beginning of fiscal year	20,817,862
Cash and cash equivalents at end of fiscal year	<u>\$ 22,219,344</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ (4,130,705)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation and amortization	1,212,651
Gain (loss) from disposal of capital assets	(76,272)
Prior period adjustment	254,539
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(187,579)
(Increase) decrease in prepaid expenses	12,521
(Increase) decrease in deferred outflows of resources	412,412
Increase (decrease) in accounts payable	401,656
Increase (decrease) in accrued payroll and liabilities	176,850
Increase (decrease) in program advances	(262,289)
Increase(decrease) in compensated absences	266,611
Increase(decrease) in deferred inflows of resources	(49,760)
Increase(decrease) in net pension liability	366,660
Net cash provided by (used for) operations	<u>\$ (1,602,705)</u>

See accompanying notes to basic financial statements.

**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30,**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*The Financial Reporting Entity*

The Chico Area Recreation and Park District (the District) is a political subdivision of the state of California and provides recreation services to the residents of the Chico area of Butte county. The District was formed under section 5708-5791 of the Public Resources Code, Article V and is governed by a five-member Board of Directors elected by the voters of the District. A salaried general manager administrates the operation of the District in accordance with policies adopted be the Board of Directors.

Although the nucleus of a financial reporting entity usually is a primary government, an organization other than a primary government, such as a stand-alone government, may serve as the nucleus for its financial reporting entity when the stand-alone government provides separately issued financial statements. A stand-alone government is a legally separate governmental organization that does not have a separately elected governing body and does not meet the definition of a component unit. The District meets the criteria as a stand-alone government, and accordingly, is accounted for and reported on as though it were a primary government.

Component units are defined as legally separate organizations for which the primary government are financially accountable, and other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The District considered all potential component units in determining what organizations should be included in the financial statements. Since no other entities are controlled by, or rely upon the District, the reporting entity consists solely of the District. Based on these criteria, there are no component units to include in the District's financial statements.

The activities of the District include three recreational facility park sub-funds and a park development sub-fund with the balance accounted for in the general operating fund. However, all funds and sub-funds are reported as one fund in the financial statements with separate sub-fund information reported as supplementary information.

*Basis of Presentation*

Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States.

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position display information about the District. Business-type activities are financed in whole or in part by fees charged to external parties.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as interest income and connection fees, result from non-exchange transactions or ancillary activities.

**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30,**

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***Measurement Focus and Basis of Accounting***

Enterprise funds are accounted for on the flow of economic resources measurement focus utilizing full accrual accounting. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the enterprise are recorded on its statement of net position, and under the full accrual basis of accounting, all revenues are recognized when earned and all expenses, including depreciation, are recognized when incurred.

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows from unavailable resources.

The District applies all applicable GASB pronouncements for certain accounting and financial reporting guidance. In December of 2010, GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB 62 incorporates pronouncements issued on or before November 30, 1989 into GASB authoritative literature. In June of 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 also amends GASB 62 and AICPA Pronouncements paragraphs 64, 74, and 82. The GAAP hierarchy sets forth what constitutes GAAP for all state and local governmental entities. It establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a governmental entity should apply.

The sources of authoritative GAAP are categorized in descending order of authority as follows:

- a. Officially established accounting principles—Governmental Accounting Standards Board (GASB) Statements (Category A)
- b. GASB Technical Bulletins; GASB Implementation Guides; and literature of the AICPA cleared by the GASB (Category B).

If the accounting treatment for a transaction or other event is not specified by a pronouncement in Category A, a governmental entity should consider whether the accounting treatment is specified by a source in Category B.

***Deferred Outflows/Deferred Inflows***

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred outflow of resources related to the recognition of the net pension liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an

**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30,**

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inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the District's benefit plans liability reported which is in the Statement of Net Position.

***Statement of Net Position***

Net position is measured on the full accrual basis and is the excess of all the District's assets and deferred outflows of resources over all its liabilities. Net position is classified into the following components:

***Net Investment in Capital Assets***

This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position, as applicable.

***Restricted Net Position***

Restricted net position describes the portion of net position which is restricted as to use by the terms and conditions of agreement with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. It is the District's policy to apply restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

As of June 30, 2024, restricted net position consisted of the following:

- \$52,805 restricted for assets held for *Baroni Park* that are restricted for the park maintenance assessment districts administered by the District.
- \$12,779 restricted for assets held for *Indigo Park* that are restricted for the park maintenance assessment districts administered by the District.
- \$38,448 restricted for assets held for *Peterson Park* that are restricted for the park maintenance assessment districts administered by the District.
- \$12,227,845 restricted for *Community Park Impact Fees* collected by the City of Chico and utilized by the District for Community Parks.
- \$511,359 restricted for developer fees collected from park impact fees and used for new park acquisitions and improvements.

***Unrestricted Net Position***

This component of net position consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position. Beginning net position was increased by \$254,539 due to the implementation of a new enterprise resource planning accounting system.

***Statement of Revenues, Expenses, and Changes in Net Position***

The statement of revenues, expenses, and changes in net position is the operating statement for proprietary funds. This statement distinguishes between operating and non-operating revenues and

**Chico Area Recreation and Park District**  
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expenses and presents a separate subtotal for operating revenues, operating expenses, and operating income. Operating revenues and expenses generally result from providing services in connection with the District's principal ongoing operations. The principal operating revenues of the District are charges for services. Operating expenses for the District include the cost of services and supplies, administrative expenses such as salaries and benefits, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

***Budgetary Control***

The District's fiscal year is the 12-month period beginning July 1. The general budget policy is that the District submit to the Butte County Auditor a board-approved budget estimating revenue and expenditures for the subsequent fiscal year prior to June 30. The final budget is legally enacted by a board resolution on or before August 10 after necessary adjustments, if any, have been made. Withing certain legal restrictions, adjustments to final budget amounts may be made by the Board of Directors during the year to account for unanticipated occurrences.

***Cash and investments***

Cash includes amounts in demand deposits as well as highly liquid short-term investments. The District's cash and cash equivalents include demand deposits in a financial institution serves as a clearing account into which the District makes daily deposits and then transfers to the County pool on at least a monthly basis.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No.3)*, certain disclosure requirements for Deposits and Investment Risks were made in the areas of interest rate risk and credit risk. The credit risk disclosures include the following components; overall credit risk, custodial credit risk and concentrations of credit risk. In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

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The District maintains most of its cash in the County as part of a common investment pool. Deposits in the pool are valued using the cost approach and includes accrued interest. Information regarding the amount of dollars invested in derivatives with the County was not available. The pool is subject to regulatory oversight by the Treasury Oversight Committee. The District is considered to be a voluntary participant in the County investment pool.

***Cash Equivalents***

For purposes of the statement of cash flows, all highly liquid investments with original maturities of three months or less and amounts categorized as “Cash in County Treasury” are considered cash equivalents. Cash and cash equivalents include demand deposits in a financial institution and deposits in the Butte County Treasury (the County).

***Receivables and payables***

Trade accounts receivable (including unbilled receivables) are carried at their net realizable values.

***Capital assets***

Capital assets are reported at historical cost, or in the case of donated items, at fair market value on the date donated. The District’s capitalization policy includes all items with a unit cost of \$3,000 or more. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Useful lives are 10 to 30 years for structures, improvements, and leasehold improvements, and 3 to 5 years for equipment.

***Program Advances***

Activity fees paid prior to the utilization of the service are recorded as program advances and are effectively unearned revenues.

***Long-Term Liabilities***

Long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium and discounts are reported as noncurrent assets along with any insurance payments made during issuance of the bond. Bond issuance costs, other than prepaid insurance, are expensed in the period incurred.

***Compensated Absences***

The District’s policy allows employees to accumulate vacation leave up to the employee’s annual vacation accrual and to accumulate all unused sick leave hours. Upon retirement or separation from the District, the employee is entitled to full compensation for unused vacation. Employees with over five years of service credit and sick leave accruals of over 100 hours to up to 260 hours of accrued sick time at the date of separation. The amount due within one year could not be estimated. Costs for compensated absences are accrued when earned by employees. Accumulated unpaid employee benefits are recognized as a liability in the General Fund at the end of the year.

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***Pensions***

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Plan member contributions are recognized in the period in which the contributions are due. Investments are reported at fair value.

GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27 (GASB Statement No. 68) requires that the reported results pertain to liability and asset information within certain defined timeframes. Liabilities are based on the results of actuarial calculations performed as of June 30, 2022. For this report, the following timeframes are used for the District's pension plans:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022 to June 30, 2023

***Use of Estimates***

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

***Property Taxes***

Property Taxes are levied by Butte County on the District's behalf and are intended to support operations and service debt. Secured property taxes attach as an enforceable lien on property as of March 1<sup>st</sup>. the amount of property tax received is dependent upon the assessed real property valuations as determined by the Butte County Assessor. Property taxes on the secured roll are due in two equal installments on November 1<sup>st</sup> and February 1<sup>st</sup> each year and are delinquent if not paid by December 10<sup>th</sup> and April 10<sup>th</sup>, of each year, respectively. The District received approximately 45% of its revenue from property taxes. Property tax is recognized when it is available and measurable. The District considers property tax as available if it is received within 60 days after fiscal year end.

***Accounting and Reporting Changes***

***GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62***

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial



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reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. Management does not believe this Statement will have a significant impact on the District's financial statements.

*Upcoming New Accounting Pronouncements*

**GASB Statement No. 101, *Compensated Absences***

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Management is in the process of evaluating the impact this standard will have on the District's financial statements.

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**GASB Statement No. 102, *Certain Risk Disclosures***

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions for (1) the concentration or constraint (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

**GASB Statement No. 103, *Financial Reporting Model Improvements***

This Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

This Statement establishes new accounting and financial reporting requirements or modifies existing requirements related to (a) Management's discussion and analysis (MD&A) (b) Unusual or infrequent items (c) Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position (d) Information about major component units in basic financial statements (5) Budgetary comparison information (6) Financial trend information in the statistical section

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

**NOTE 2 - CASH AND INVESTMENTS**

***Summary of Cash and Investments***

As of June 30, 2024, the District had the following cash and investments:

Cash and Investments	2024
County Treasury	\$ 4,707,659
California CLASS investment pool	2,651,554
Cash in banks	14,859,331
Cash on hand	800
Total Cash and Investments	<u>\$ 22,219,344</u>

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***Cash Deposits***

As of June 30, 2024 the carrying amount of the District's cash in banks was \$14,859,331 and the bank balance of the District's accounts with banks was \$15,062,366, which was \$14,562,366 in excess of Federal Depository Insurance Corporation (FDIC) coverage. FDIC covers up to \$250,000 per bank for each entity. Investments are made by diversified investment managers/brokers whose performance is monitored by management and the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the District believes that its investment strategies are prudent for the long-term welfare of the organization.

The District's cash and investments are pooled with the County of Butte. The County's cash and investment pool is under the oversight of the County and is not rated. For additional information regarding the pooled cash and investments with respect to the risks identified above, please refer to the County of Butte's Annual Comprehensive Financial Report (ACFR).

The District also deposits cash with California CLASS. California CLASS is a Joint Powers Authority investment pool that provides public agencies the opportunity to invest funds on a cooperative basis in rated pools that are managed in accordance with state law. The CLASS PRIME fund is a stable \$1.00 NAV local government investment pool that offers daily liquidity. Investments are made in accordance with California State Code and include U.S. Agencies and Treasuries, commercial paper, collateralized bank deposits, money market funds, and more. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the California CLASS Prime Fund seeks to preserve the value of investments at \$1.00 per share, the value is not guaranteed. The CLASS Prime fund is rated AAAM by S&P with a weighted average maturity of 21 days.

***Fair Value Measurements***

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

Investments in the County Treasury Investment Pool and the CLASS Prime Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

***Collateral and Categorization Requirements***

The California Government Code requires California banks and savings and loan associations to secure the District's deposits by pledging government securities as collateral. The market value

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of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of at least 150% of the District's total deposits.

***Investment Policy***

The District's investment policy follows the California Government Code which authorizes the District to invest in its own bonds, certain time deposits, obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper, bankers' acceptances with maturities not to exceed 270 days, and medium-term notes issued by corporations operating within the U.S., commercial paper rated P-1 or higher by Moody's or A-1 by Standard & Poor's commercial paper record, repurchase agreements of obligations of the U.S. Government or its agencies for a term of one year or less and the Local Agency Investment Fund.

The funds pooled with the County are invested in accordance with the County's investment policy established pursuant to state law. All monies not required for immediate expenditure are deposited or invested to earn maximum yield consistent with safety and liquidity.

***Risk Disclosures***

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are described below:

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. All of the District's cash is held in pooled accounts that mature in one year or less.

***Credit Risk***

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. With respect to investments, custodial credit risk generally applies only to direct investment in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools. The State of California has no additional requirements for custodial credit risk, nor does the District.

***Custodial Credit Risk***

Custodial credit risk for deposit is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits nor will it be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment

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policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit).

*Concentration of Credit Risk*

The District's cash and investment funds are pooled with the County of Butte. The investment policy regarding the amount that can be invested in any one issuer is stipulated by the California Government Code. The District is required to disclose investments that represent a concentration of five percent or more of investments in any one issuer, held by the District in securities of issuers other than U. S. Treasury securities, mutual funds, and external investment pools. At June 30, 2024, 22% of the District's cash was invested in the County pool and 12% was invested in the CLASS pool.

**NOTE 3 - CAPITAL ASSETS**

The District's capital assets consisted of the following as of June 30, 2024:

Governmental activities	Balance July 01, 2023	Additions	Adjustments & Retirements	Transfers	Balance June 30, 2024
<b>Nondepreciable Capital Assets:</b>					
Land	\$ 11,634,791	\$ 5,806,433	\$ (1)	\$ -	\$ 17,441,223
Construction in progress	782,657	5,255,433	(1)	(1,228,481)	4,809,608
Total nondepreciable capital assets	12,417,448	11,061,866	(2)	(1,228,481)	22,250,831
<b>Depreciable capital assets:</b>					
Leasehold Improvements	2,011,184	134,463	(49,457)	-	2,096,190
Structures and improvements	29,167,208	81,944	206,606	1,228,481	30,684,239
Parks and Recreation Equipment	1,136,728	-	(70,021)	-	1,066,707
Office Equipment	296,192	-	-	-	296,192
Vehicles	573,090	43,428	(98,294)	-	518,224
Total depreciable capital assets	33,184,402	259,835	(11,166)	1,228,481	34,661,552
<b>Less accumulated depreciation:</b>					
Leasehold Improvements	874,598	129,408	(7,281)	-	996,725
Structures and improvements	14,776,837	957,087	(131,041)	-	15,602,883
Parks and Recreation Equipment	938,997	66,542	60,927	-	1,066,466
Office Equipment	289,627	6,564	-	-	296,191
Vehicles	392,576	53,050	(10,044)	-	435,582
Total accumulated depreciation	17,272,635	1,212,651	(87,439)	-	18,397,847
Total depreciable capital assets - net	15,911,767	(952,816)	76,273	1,228,481	16,263,705
Capital assets - net	\$ 28,329,215	\$ 10,109,050	\$ 76,271	\$ -	\$ 38,514,536

Depreciation expense for the year ended June 30, 2023 was \$1,212,651.

**Chico Area Recreation and Park District**  
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**NOTE 4 - LONG-TERM LIABILITIES**

The District's long-term liabilities consisted of the following as of June 30, 2024

Description	Balance			Balance June 30, 2024	Due Within One Year
	June 30, 2023	Additions	Reductions		
Compensated Absences	\$ 225,688	\$ 266,611	\$ -	\$ 492,299	\$ 369,224
Net Pension Liability	3,116,897	2,043,203	1,676,542	3,483,558	-
Total Long-term liabilities	<u>\$ 3,342,585</u>	<u>\$ 2,309,814</u>	<u>\$ 1,676,542</u>	<u>\$ 3,975,857</u>	<u>\$ 369,224</u>

**NOTE 5 - RISK MANAGEMENT**

The District is exposed to various risk of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In an effort to manage its risk exposure, The District is a member of the Special District Risk Management Authority ("SDRMA"). A summary of the coverage limits are as follows:

General liability - bodily injury	\$ 10,000,000
General liability - property damage	10,000,000
Public officials' errors and omissions	10,000,000
Personal liability coverage for members of the Board of Directors	500,000
Employment practices liability	10,000,000
Employee benefits liability	10,000,000
Employee dishonesty coverage	1,000,000
Auto liability - bodily injury	10,000,000
Auto liability - property damage	10,000,000
Uninsured motorist - bodily injury	1,000,000
Non-owned auto - property damage	10,000,000
Non-owned auto - bodily injury	10,000,000
Auto physical damage - compensation	100,000
Auto physical damage - collision	100,000
Auto physical damage - high dollar vehicles	1,000,000,000
Property - catastrophic loss	1,000,000,000
Property - boiler and machinery	100,000,000
Property - flood	10,000,000
Property - pollution coverage	2,000,000
Property - cybersecurity coverage	2,000,000
Mobile and contractors equipment	1,000,000,000
Workers' compensation	5,000,000

SDRMA is a risk-pooling self-insurance authority created for the purpose of arranging and administering programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. As a member of the SDRMA, the District participated in the general liability, auto liability, property, boiler and machinery coverage, and public officials' errors and omissions insurance programs.

The District has a \$500 deductible under general liability, a \$500 deductible for personal liability coverage for members of the Board of Directors, and a \$1,000 deductible under auto liability. There were no accrued losses for insurance claims as of June 30, 2024. There were no settlements that

**Chico Area Recreation and Park District**  
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exceeded insurance coverage for fiscal year ended June 30, 2024. Condensed financial information for SDRMA for the fiscal year ended June 30, 2024 is as follows:

	<u>June 30, 2024</u>
Total Assets and Deferred Outflows	\$ 163,975,324
Total Liabilities and Deferred Inflows	78,788,958
Total Equity	85,186,366
Total Revenues	117,667,940
Total Expenditures	104,002,777

**NOTE 6 - EMPLOYEE RETIREMENT BENEFITS**

*General Information about the Pension Plans*

**Plan Description** - All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (the Plan), a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan is established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	<u>Miscellaneous</u>	
	<u>Tier 1</u>	<u>PEPRA</u>
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	55	62
Monthly benefits as a		
% of eligible compensation	2.0%	2.00%
Required employee contribution rates	8.00%	7.75%
Required employer contribution rates	12.47%	7.68%

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**Employees Covered** - At June 30, 2024, the following employees were covered by the benefit terms for the Plan at the valuation date of June 30, 2023:

	<u>Miscellaneous</u>
Active	62
Transferred	47
Separated	98
Retired	51
Total	<u>258</u>

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions were \$479,361 during the fiscal year.

*Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions*

As of June 30, 2024, the District reported net pension liabilities for its proportionate shares of the net pension liability totaling \$3,483,557.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2023 and 2024 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2023	0.06661%
Proportion - June 30, 2024	<u>0.06967%</u>
Change - Increase/(Decrease)	<u>0.00305%</u>

For the year ended June 30, 2024, the District recognized pension expense of \$1,140,539.



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At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 210,318	\$ -
Differences between Expected and Actual Experience	177,959	27,606
Differences between Projected and Actual Investment Earnings	564,019	-
Differences between Employer's Contributions and Proportionate Share of Contributions	227,961	4,642
Change in Employer's Proportion	374,192	-
Pension Contributions Made Subsequent to Measurement Date	479,361	-
<b>Total</b>	<b>\$ 2,033,810</b>	<b>\$ 32,248</b>

The District reported \$479,361 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability during the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<b>Fiscal Year Ending June 30:</b>	<b>Deferred Outflows/ (Inflows) of Resources</b>
2025	\$ 598,276
2026	406,202
2027	501,539
2028	16,184
2029	-
Thereafter	-
<b>Total</b>	<b>\$ 1,522,201</b>

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**Actuarial Assumptions** - The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	(1)
Investment Rate of Return	6.8% (2)
Mortality	(3)

- (1) Varies by entry age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

**Discount Rate** - The discount rate used to measure the total pension liability was 6.9 percent for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.9 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.9 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30,**

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class (a)	Assumed Asset Allocation	Long-Term Expected Real Return (1)(2)
Global Equity Cap Weighted	30.00%	4.54%
Global Equity NonCap Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(1) An expected inflation of 2.3% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Study.

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount*

**Rate** - The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous
1% Decrease	5.90%
Net Pension Liability \$	5,958,761
Current	6.90%
Net Pension Liability \$	3,483,557
1% Increase	7.90%
Net Pension Liability \$	1,446,251

**Pension Plan Fiduciary Net Position** - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30,**

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**NOTE 7 - SUBSEQUENT EVENTS**

Management has evaluated all subsequent events from the statement of financial position date of June 30, 2024, through the date the financial statements were available to be issued, December 2, 2024. No subsequent events occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Chico Area Parks and Recreation District**  
**Schedule of Contributions for Pension Plans**  
**June 30, 2024**

**Miscellaneous Plan**

Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Contractually Required Contributions	\$ 220,825	\$ 224,228	\$ 229,225	\$ 346,326	\$ 383,106
Contributions in Relation to					
Contractually Required Contributions	220,825	224,228	229,225	346,326	1,111,353
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ (728,247)
Covered Payroll	\$ 2,154,908	\$ 2,354,799	\$ 2,255,959	\$ 2,347,917	\$ 2,491,890
Contributions as a % of Covered Payroll	10.25%	9.52%	10.16%	14.75%	44.60%

**Miscellaneous Plan**

Plan Measurement Date	2019	2020	2021	2022	2023
Fiscal Year Ended	2020	2021	2022	2023	2024
Contractually Required Contributions	\$ 400,876	\$ 579,955	\$ 527,407	\$ 780,928	\$ 379,361
Contributions in Relation to					
Contractually Required Contributions	400,876	767,955	722,882	880,928	479,361
Contribution Deficiency (Excess)	\$ -	\$ (188,000)	\$ (195,475)	\$ (100,000)	\$ (100,000)
Covered Payroll	\$ 2,602,267	\$ 2,481,040	\$ 2,691,406	\$ 3,026,959	\$ 3,866,492
Contributions as a % of Covered Payroll	15.40%	30.95%	26.86%	29.10%	12.40%

**Notes to Schedule:**

Valuation Date: June 30, 2022

Assumptions Used: Entry Age Method used for Actuarial Cost Method  
Level Percentage of Payroll and Direct Rate Smoothing  
Remaining Amortization Period no more than 29 years  
Inflation Assumed at 2.30%  
Investment Rate of Returns set at 6.8%  
The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

The CalPERS discount rate was increased from 7.50% to 7.65% in FY2016, to 7.15% in FY2018, and then decreased to 6.80% in FY2023.

The CalPERS mortality assumptions was adjusted in fiscal year 2023.

**Chico Area Parks and Recreation District**  
**Schedule of Proportionate Share of Net Pension Liability**  
**June 30, 2024**

**Miscellaneous and Safety Plan**

Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Proportion of Net Pension Liability (Safety and Misc)	0.02733%	0.02562%	0.02749%	0.02862%	0.02131%
Proportion of Net Pension Liability (Misc Plan Only)	0.06881%	0.06409%	0.06847%	0.07201%	0.05448%
Proportionate Share of Net Pension Liability	\$ 1,700,721	\$ 1,758,201	\$ 2,378,682	\$ 2,838,733	\$ 2,053,235
Covered Payroll	\$ 2,297,052	\$ 2,154,908	\$ 2,354,799	\$ 2,255,959	\$ 2,347,917
Proportionate Share of NPL as a % of Covered Payroll	74.04%	81.59%	101.01%	125.83%	87.45%
Plan's Fiduciary Net Position as a % of the TPL	81.15%	83.49%	78.20%	77.07%	79.03%

**Miscellaneous and Safety Plan**

Plan Measurement Date	2019	2020	2021	2022	2023
Fiscal Year Ended	2020	2021	2022	2023	2024
Proportion of Net Pension Liability (Safety and Misc)	0.02280%	0.02457%	0.01215%	0.02698%	0.02792%
Proportion of Net Pension Liability (Misc Plan Only)	0.05834%	0.06337%	0.03461%	0.06661%	0.06967%
Proportionate Share of Net Pension Liability	\$ 2,336,424	\$ 2,673,146	\$ 657,141	\$ 3,116,896	\$ 3,483,557
Covered Payroll	\$ 2,491,890	\$ 2,602,267	\$ 2,481,040	\$ 2,691,406	\$ 3,026,959
Proportionate Share of NPL as a % of Covered Payroll	93.76%	102.72%	26.49%	115.81%	115.08%
Plan's Fiduciary Net Position as a % of the TPL	83.69%	82.32%	95.84%	81.93%	80.97%

The CalPERS discount rate was increased from 7.50% to 7.65% in FY2016, to 7.15% in FY2018, and then decreased to 6.80% in FY2023. The CalPERS mortality assumptions was adjusted in fiscal year 2023.

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**SUPPLEMENTAL INFORMATION**

## Chico Area Recreation and Park District

Combining Statement of Net Position

June 30, 2024

	General	Baroni Park	Indigo Park	Oak Way Park	Peterson Park	Park Development	Community Park Impact Fees	2024
<b>ASSETS</b>								
Current assets:								
Cash and investments	\$ 14,028,739	\$ 52,805	\$ 12,779	\$ -	\$ 38,448	\$ 511,359	\$ 7,575,214	\$ 22,219,344
Accounts receivable	901,169	-	-	-	-	-	-	901,169
Due from other funds	-	-	-	-	-	-	4,652,631	4,652,631
Total current assets	14,929,908	52,805	12,779	-	38,448	511,359	12,227,845	27,773,144
Capital assets - net	38,514,536	-	-	-	-	-	-	38,514,536
Total assets	\$ 53,444,444	\$ 52,805	\$ 12,779	\$ -	\$ 38,448	\$ 511,359	\$ 12,227,845	\$ 66,287,680
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Pension adjustments	\$ 2,033,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,033,810
<b>LIABILITIES</b>								
Current liabilities:								
Accounts payable	\$ 410,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,626
Accrued payroll and liabilities	504,967	-	-	-	-	-	-	504,967
Program advances	749,134	-	-	-	-	-	-	749,134
Due to other funds	4,652,631	-	-	-	-	-	-	4,652,631
Total current liabilities	6,317,358	-	-	-	-	-	-	6,317,358
Noncurrent liabilities:								
Compensated absences	492,299	-	-	-	-	-	-	492,299
Net pension liability	3,483,557	-	-	-	-	-	-	3,483,557
Total noncurrent liabilities	3,975,856	-	-	-	-	-	-	3,975,856
Total liabilities	\$ 10,293,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,293,214
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Pension adjustments	32,247	-	-	-	-	-	-	32,247
<b>NET POSITION</b>								
Net investment in capital assets	\$ 38,514,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,514,536
Restricted	-	52,805	12,779	-	38,448	511,359	12,227,845	12,843,236
Unrestricted	6,638,257	-	-	-	-	-	-	6,638,257
Total net position	\$ 45,152,793	\$ 52,805	\$ 12,779	\$ -	\$ 38,448	\$ 511,359	\$ 12,227,845	\$ 57,996,029

## Chico Area Recreation and Park District

Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2024

	General	Baroni Park	Indigo Park	Oak Way Park	Peterson Park	Park Development	Community Park Impact Fees	2024
<b>Operating revenues:</b>								
Program service fees	\$ 5,234,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,234,568
Developer fees	-	-	-	-	-	35,625	481,138	516,763
Intergovernmental City Parks	2,678,224	-	-	-	100,000	-	-	2,778,224
Rentals	468,648	-	-	-	-	-	-	468,648
Other revenue	202,368	-	-	-	-	-	-	202,368
Total operating revenues	8,583,808	-	-	-	100,000	35,625	481,138	9,200,571
<b>Operating expenses:</b>								
Salaries and benefits	8,503,616	78,174	24,871	89,951	68,629	-	-	8,765,241
Services and supplies	3,242,973	17,825	12,494	21,414	22,444	-	-	3,317,150
Contributions to other agencies	12,865	-	-	-	-	-	-	12,865
Repairs and maintenance	-	325	1,511	8,097	13,436	-	-	23,369
Depreciation and amortization	1,212,651	-	-	-	-	-	-	1,212,651
Total operating expenses	12,972,105	96,324	38,876	119,462	104,509	-	-	13,331,276
Operating income (loss)	(4,388,297)	(96,324)	(38,876)	(119,462)	(4,509)	35,625	481,138	(4,130,705)
<b>Nonoperating revenues (expenses):</b>								
Interest income	810,348	6,088	311	514	927	23,974	373,777	1,215,939
Assessment fees	-	104,022	51,344	23,097	42,308	-	-	220,771
Land donations	5,806,432	-	-	-	-	-	-	5,806,432
Property taxes	6,447,483	-	-	-	-	-	-	6,447,483
RDA pass through taxes	635,262	-	-	-	-	-	-	635,262
Net nonoperating revenues (expenses)	13,699,525	110,110	51,655	23,611	43,235	23,974	373,777	14,325,887
Income (loss) before operating transfers	9,311,228	13,786	12,779	(95,851)	38,726	59,599	854,915	10,195,182
Transfers in	429	1,610	-	96,002	-	-	-	98,041
Transfers out	(97,612)	-	-	(151)	(278)	-	-	(98,041)
Change in net position	9,214,045	15,396	12,779	-	38,448	59,599	854,915	10,195,182
Net position - beginning	35,684,209	37,409	-	-	-	451,760	11,372,930	47,546,308
Prior period adjustment	254,539	-	-	-	-	-	-	254,539
Net position - beginning, adjusted	35,938,748	37,409	-	-	-	451,760	11,372,930	47,800,847
Net position - ending	\$ 45,152,793	\$ 52,805	\$ 12,779	\$ -	\$ 38,448	\$ 511,359	\$ 12,227,845	\$ 57,996,029

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**OTHER INDEPENDENT AUDITOR'S REPORTS**



Chavan and Associates, llp  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors  
of the Chico Area Recreation and Park District  
Chico, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Chico Area Recreation and Park District (the "District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 2, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that were not identified.



Chavan and Associates, LLP  
Certified Public Accountants

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

December 2, 2024  
Morgan Hill, California







## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Salary Schedule Updates

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#### **BACKGROUND**

The salary schedule is typically approved during the budget process. At the September 2024 meeting, the Board approved the revised salary schedule as a result of successful labor negotiations.

#### **DISCUSSION**

The State of California approved a minimum wage increase to \$16.50 effective January 1, 2025 which required an adjustment to the approved salary schedule for part-time employees.

#### **RECOMMENDATION**

The Board approved the revised salary schedule.

Union	Classification	Positions	Step A	Step B	Step C	Step D	Step E	Step F	Step G
Unrepresented	<b>General Manager</b>	General Manager	136,500 - 150,500						
Unrepresented	<b>Director</b>								
		Admin Director	Hourly	50.02	52.52	55.15	57.91	60.80	63.84
		Parks Director	Monthly	8,670.27	9,103.79	9,558.97	10,036.92	10,538.77	11,065.71
		Rec Director	Annually	104,043.26	109,245.43	114,707.70	120,443.08	126,465.24	132,788.50
Unrepresented	<b>Manager</b>								
		Finance Manager	Hourly	39.00	40.96	43.00	45.15	47.41	49.78
		HR Manager	Monthly	6,760.83	7,098.87	7,453.82	7,826.51	8,217.83	8,628.73
		Project Manager	Annually	81,129.98	85,186.48	89,445.81	93,918.10	98,614.00	103,544.70
<b>Supervisors Unit - Local 39</b>	<b>Supervisor</b>								
			Hourly	34.13	35.84	37.63	39.51	41.48	43.56
		Rec Supervisor	Monthly	5,915.73	6,211.51	6,522.09	6,848.19	7,190.60	7,550.13
		Parks Supervisor	Annually	70,988.74	74,538.17	78,265.08	82,178.34	86,287.25	90,601.61
			Hourly	31.64	33.22	34.88	36.63	38.46	40.38
			Monthly	5,484.34	5,758.55	6,046.48	6,348.80	6,666.24	6,999.56
		Utility II	Annually	65,812.03	69,102.63	72,557.77	76,185.65	79,994.94	83,994.68
Unrepresented	<b>Specialist</b>								
			Hourly	31.44	33.01	34.66	36.39	38.21	40.12
		Marketing & Communications Specialist	Monthly	5,448.98	5,721.42	6,007.50	6,307.87	6,623.26	6,954.43
		Public Outreach Specialist	Annually	65,387.71	68,657.10	72,089.95	75,694.45	79,479.17	83,453.13
Unrepresented	<b>Technician</b>								
			Hourly	27.50	28.88	30.32	31.83	33.43	35.10
			Monthly	4,766.67	5,005.00	5,255.25	5,518.01	5,793.91	6,083.61
		Finance Technician	Annually	57,200.00	60,060.00	63,063.00	66,216.15	69,526.96	73,003.31
<b>Parks Unit - SEIU</b>	<b>Utility I</b>								
			Hourly	27.33	28.69	30.13	31.63	33.21	34.88
			Monthly	4,736.47	4,973.30	5,221.96	5,483.06	5,757.21	6,045.07
		Utility I	Annually	56,837.66	59,679.55	62,663.52	65,796.70	69,086.54	72,540.86
Unrepresented	<b>Coordinator</b>								
		Admin Coordinator	Hourly	26.00	27.30	28.67	30.10	31.60	33.18
		Coordinator I	Monthly	4,506.67	4,732.00	4,968.60	5,217.03	5,477.88	5,751.78
		Coordinator II	Annually	54,080.00	56,784.00	59,623.20	62,604.36	65,734.58	69,021.31
Unrepresented	<b>Generalist</b>								
			Hourly	25.51	26.79	28.12	29.53	31.01	32.56
			Monthly	4,421.77	4,642.86	4,875.00	5,118.75	5,374.69	5,643.42
		HR/Recruitment Generalist	Annually	53,061.22	55,714.28	58,499.99	61,424.99	64,496.24	67,721.05
			Hourly	22.20	23.30	24.47	25.69	26.98	28.33
		Admin Assistant II	Monthly	3,847.17	4,039.53	4,241.50	4,453.58	4,676.26	4,910.07
		Rental & Events Assistant	Annually	46,166.02	48,474.32	50,898.03	53,442.93	56,115.08	58,920.84
Unrepresented	<b>Associate- PT</b>								
			Hourly	21.50	21.93	22.37	22.82	23.27	23.74
		Program Associate	Monthly	3,726.67	3,801.20	3,877.22	3,954.77	4,033.86	4,114.54
		Public Outreach Associate	Annually	44,720.00	45,614.40	46,526.69	47,457.22	48,406.37	49,374.49

Union	Classification	Positions	Step A	Step B	Step C	Step D	Step E	Step F	Step G	
Parks Unit - SEIU	Maintenance Worker	Hourly	18.82	19.76	20.75	21.79	22.87	24.02	25.22	
		Monthly	3,261.96	3,425.06	3,596.31	3,776.13	3,964.93	4,163.18	4,371.34	
		Annually	39,143.52	41,100.70	43,155.73	45,313.52	47,579.19	49,958.15	52,456.06	
<b>Unrepresented Seasonal and Part-Time</b>			<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
	<b>Leader</b>									
		Leader I	16.50	17.00						
		Leader II	17.50	18.00	18.50					
		Leader III	19.50	20.00	20.50	21.00	21.50	22.00	22.50	23.00
		Leader IV	22.50	23.00	23.50	24.00	24.50	25.00	25.50	26.00
	<b>Assistant - PT/Seasonal</b>									
		Admin Assistant I	16.50	17.00	17.50	18.00	18.50			
	<b>Aquatics</b>									
		Swim Instructor	16.50	17.00						
		Lifeguard I	17.50	18.00	18.50	19.00				
		Lifeguard II	19.50	20.00						
		Lifeguard III	20.50	21.00	21.50					
	<b>Events</b>									
		Event Attendant I	17.00	17.50						
		Event Attendant II	18.00	18.50						
	<b>Maintenance Aide</b>									
		Maintenance Aide	17.50	18.00	18.50					
	<b>Intern</b>									
		Intern 200								
		Intern 300	16.50	17.00						
	<b>Officials</b>									
		Flag Football	19.00	20.00	21.00					
		Kickball	20.00	21.00	22.00					
		Volleyball	20.00	21.00	22.00					
		Basketball	20.00	21.00	22.00	23.00	24.00			
		Softball	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00
		Soccer	25.00	26.00	27.00	28.00	29.00			



**FACILITY COMMITTEE MEETING**

Dave Donnan and Jason Roye  
Wednesday, January 15, 2025 – 3:00 P.M.

**Board Members Present:** Dave Donnan, Board Member  
Jason Roye, Board Member  
**Board Members Absent:** -  
**Staff Members Present:** Annabel Grimm, General Manager  
Holli Drobny, Administrative Director  
Scott Schumann, Parks and Facilities Director  
**Legal Counsel Present:** None

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**AGENDA**

**1. Call to Order**

The meeting was called to order at 3:05 and roll call was noted above.

**2. Public Comments**

There was public comment received from Ed Bates, part of the Chico Senior Softball Board, related to field improvements at the Sycamore softball field and extending the infield. Scott Schumann confirmed that improvements were beginning today with the plan to extend the softball field. Discussion revolved around the bathroom situation and the possibility of moving the Senior League to Hooker Oak Park.

**3. Proposed Improvements to Veterans Memorial (Staff Report FA-25-001)**

The Committee reviewed proposed improvements to Veterans Memorial Park, including the topics of baseball fields, park signage, and flagpole. Will Clark from Central Little League presented on the topic of the donation of baseball fields. The Committee recommended that the acceptance of the donation be reviewed by the Board at the next regular meeting. The Committee supported the proposed park signage and flagpole. Director Donnan stated that someone from the community would be interested in donating an elite flagpole.

**4. Honoring the Chico Peppers (Staff Report FA-25-002)**

The Committee reviewed a community request to honor the Chico Peppers, a historic and notable local softball team whose home field was located at Hooker Oak Community Park. The Committee recommended that the unnamed softball field that is located at Hooker Oak be named Chico Pepper Field in recognition of the team and their accomplishments. This request will be reviewed for approval at the next Board meeting.

**5. Aquatic Facility Update (Staff Report FA-25-003)**

District staff provided an update on the development of the pending Aquatic Facility.

**6. Pickleball Community Request** (Staff Report FA-25-004)

The Committee reviewed and discussed a public request for additional amenities at the pickleball courts located at Community Park. Amen Khalil provided public comment suggesting improvements to the pickleball courts including lighting, mesh netting along the top of the court, and rule signage. After discussion, it was decided that a QR code would be beneficial at the court kiosks with pickleball etiquette and guidelines.

**7. Capital Improvement Projects** (Staff Report FA-25-005)

District staff provided updates on current capital improvement projects.

**8. Board Director District Tour**

District staff are requesting a discussion related to orienting new Directors to District facilities. The topic will be reviewed at the next Board meeting.

**9. Directors' Comments**

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

**10. Adjournment**

Adjourn to the next scheduled Facilities Committee Meeting.



## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Updated Board Manual

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### **BACKGROUND**

In 2018, the Board of Directors approved a Board of Directors Manual to inform Directors of their roles and responsibilities. An updated version with tracked changes was presented at the December 2024 regular meeting. Following discussion and consultation with legal counsel, the Board Manual has been updated.

### **RECOMMENDATION**

The Board of Directors approves the Board of Directors Manual.

# **BOARD OF DIRECTORS**

Member Manual

Adopted by the Board of Directors of the Chico Area Recreation and Park District

[INSERT]



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## **I. MISSION STATEMENT**

The Mission of the Chico Area Recreation and Park District (CARD) is to provide park and recreation opportunities to the greater Chico Community in a coordinated and cost-effective manner.

## **II. GENERAL INFORMATION**

City and County governments generally assume the major responsibility for operating and maintaining local recreation and park systems. However, when they do not, or when such services carry beyond the municipality's boundaries, then a Special District may be formed to provide the services.

Founded in 1948, the Chico Area Recreation & Park District (CARD) is a California Special District focused on creating recreational opportunities that bring friends and families together to have fun and build lasting memories. CARD manages and cares for more than 15 community and neighborhood parks, four community centers, one swimming pool, the Chico Creek Nature Center, and more. The [PLAY Activity Guide](#) highlights the numerous sports, classes, camps, special events, and more CARD offers.

CARD is charged with the responsibility to:

1. Organize, promote and conduct recreation programs.
2. Manage, maintain, and operate parks and recreation facilities.
3. Acquire land and facilities for parks and recreation.
4. Cooperate and partner when possible with other agencies.

The benefits provided by District programs extend beyond the people directly participating in the many recreational activities. Organized leisure outlets in the greater Chico area are combined with the natural opportunities available here, thus providing a total experience of individual enrichment. CARD has a wide variety of year-round programs for all age groups beginning with tiny tots and carrying through to programs for senior citizens. These programs encompass a substantial afterschool program at thirteen elementary schools, recreational and competitive sports, trips and tours, social activities, individual skill sports, cultural enrichment programs and leisure classes.

## **III. BOARD ORGANIZATION, DUTIES, & RESPONSIBILITIES**

### **Board Members' Election or Appointment**

The Board of Directors ("Board") consists of five members elected by CARD residents. Each Board member serves a four-year term, with no current restrictions on the number of consecutive terms they may serve. Elections are held in even-numbered years, alternating between two and three seats being filled during each cycle. To ensure continuity, Board members are elected on an at-large basis and assume their positions in December of the same

year they are elected. To be eligible to run, candidates must meet the requirements set forth in the California Public Resources Code and Elections Code.

If a vacancy occurs on the Board, the remaining District Board members have up to 60 days to fill the position, in accordance with California Government Code Section 1780.

### **Authority of the Board**

1. The Board of Directors shall only act at regular, adjourned (continuations of previously scheduled meetings), or special meetings, as provided by State Law.
2. Individual Directors shall have no power to act for the District, or the Board, or to direct District staff, except as authorized by the Board.
3. The Board establishes the District's policies and directs District staff, through the General Manager, to implement such policy.

### **Executive Functions**

The Board, acting upon a majority vote, is authorized to delegate any of its powers and duties to a board member or employee of the District. The Board, however, retains ultimate responsibility over the performance of those powers or duties so delegated.

### **Legal Counsel**

The Board retains legal counsel as necessary.

### **Operating Principles of the Board**

- The following operating principles are provided to give guidance to the Board in setting District policy. The Board is committed to the District's mission and to work as a team with staff and consultants.
- Staff should provide all information and analyses of alternatives necessary so that the Board can make informed decisions.
- The Board will openly discuss and identify its interest(s) during all open and public Board meetings and prior to establishing a position and negotiating with external organizations.
- Any action taken by the Board in closed session during a meeting shall be reported publicly upon resumption of, or at the next public meeting.
- All requests from the Board regarding formation/agenda items should be made to the General Manager who will distribute such information to all Board members.

The Board Shall:

- Create an environment that promotes respect and appreciation between the Board, Staff and Consultants.
- Fundamentally agree that the focus of the District's mission is to implement plans that meet the recreation needs of the residents of the District.
- Establish, accept and support common purpose and vision.
- Provide resources and encourage education for itself and Staff.

- Expect and encourage creative decision-making.
- Ensure a cooperative and open work environment.

## **IV. PRIMARY POLICY RESPONSIBILITY OF THE BOARD OF DIRECTORS**

### **Formation of Policy**

The Board of Directors is solely responsible for establishing District policy.

### **Policy Process**

The policy process falls into three parts:

1. Policy planning
2. Policy establishment
3. Policy implementation

Policy planning is the combined function of the public, the staff, the General Manager and the Board; policy establishment and oversight is the sole responsibility of the Board; and policy implementation is the sole responsibility of the General Manager and staff.

- The Board has the responsibility for overall creation and oversight of policy by virtue of the powers vested in it by law and because the Board represents the District's residents.
- The implementation and administration of policy, that is, the provision of the District's services, is a technical process that requires skilled staff trained in all aspects of the business conducted by the District.
- The division of labor principle serves the important, practical mission of enabling Board and staff to recognize their respective functions and to achieve the most effective working relationship toward fulfilling the District's purpose.

### **Leases, Contracts, etc.**

All leases, contracts and other legally binding agreements approved and entered into by the Board shall be signed by the Chair, or the General Manager when authorized by the Board.

## **V. MEETINGS OF THE BOARD**

### **Regular Meetings**

Regular Meetings of the Board of Directors shall be held on the third Thursday of each month. The location and time of the meetings will be posted in advance on the agenda.

The order of business at Regular Meetings shall be as follows:

- Call to Order
- Roll Call
- Correspondence
- Public Comments
- Presentations (as needed)

Committee Reports

Consent Agenda:

- Approval of Minutes of Last Meeting(s)
- Monthly Financial Reports
- Items that have been reviewed at Committees

Regular Agenda

New Business

Directors Comments

General Manager's Comments

Staff Comments

Adjournment

### **Special Meetings**

A Special Meeting may be called by either the Chair of the Board, by two members of the Board, or by the General Manager with the consent of the Board Chair.

### **Public Nature of Meetings**

All meetings of the Board shall be open to the Public, except when the Board is convened in Closed Session as authorized under the Ralph M. Brown Act (California Government Code Sections 54950, et seq.). Meetings of the Board and of committees of the Board shall be subject to the Brown Act and shall comply with notice requirements pursuant thereto. Except as required by law, all proceedings in Closed Sessions shall remain confidential.

### **Quorum**

1. A majority of the members of the Board of Directors (3) shall constitute a quorum.
2. Except as otherwise specifically provided to the contrary, a recorded majority vote of the total membership of the Board of Directors is required for each action. If only 3 members are present, action would require a 2-1 vote.

### **Rules of Decorum for Board Meetings**

Decorum - Meetings of the Board of Directors shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Board is always maintained. The presiding officer of the Board, who shall be the Chair, Vice Chair, or in their absence, another member designated by the Board, shall be responsible for maintaining the order and decorum of the meetings.

Rules of Decorum - While any meeting of the Board is in session, the following rules of order and decorum shall be observed:

Code Of Ethical Conduct – District Board members are expected to comply with the Code of Ethical Conduct Policies while performing all of their duties.

Board Of Directors - The Chair of the Board shall preserve order and decorum at all meetings of the Board, and a member shall not by conversation or other means delay or interrupt the Board proceedings or disturb any other member while speaking.

District Staff Members – District employees shall observe the same rules of order and decorum as those which apply to the members of the Board when attending meetings of the Board or of its committees.

Persons Addressing The Board And Members Of The Audience - Any person who addresses the Board shall be expected to do so in an orderly manner and shall not make personal, impertinent, slanderous or profane remarks to any member of the Board, staff or general public. Any person who makes such remarks, or who utters loud, threatening, personal or abusive language or engages in any other disorderly conduct which disrupts, disturbs or otherwise impedes the orderly conduct of any Board meeting shall, at the discretion of the presiding officer or a majority of the Board, be requested to cease such behaviors, and if he or she does not do so, they will be required to leave the meeting. If he or she does not leave the meeting, the Chair may recess or adjourn the meeting.

Addressing the Board - A person wishing to address the Board regarding an item which is on the Board meeting agenda shall address the Board when the Board Chair opens the item up for public comment. People wishing to discuss a non-agenda item may seek recognition by the presiding officer during the "Public Comments" portion of the meeting. No person shall address the Board without first being recognized by the presiding officer. The following procedures shall be observed by people addressing the Board:

- Each person shall step up to the podium, if provided, and shall state his or her name, the organization, if any, which he or she represents, and, if occurring during the "Public Comments" portion of the meeting, the subject he or she wishes to discuss.
- Each person shall confine his or her remarks to and time limit established in advance by the Board unless further time is granted by the Board.
- All remarks shall be addressed to the Board as a whole and not to any single member thereof, unless in response to a question from said member.
- No question may be asked of a member of the Board or of the District staff without permission of the Chair.

### **Board Action**

The Board shall act only by ordinance, resolution, or motion.

Ordinance: An ordinance is a law or regulation adopted by a governing body that has a lasting legal effect. It typically applies to the District's operations, residents, or businesses and may require compliance under penalty of law (e.g., fines for violations). Ordinances often govern issues such as zoning, land use, water rates, or public safety regulations. Special districts cannot exceed the powers granted to them under their enabling legislation, and their ordinances cannot conflict with state or federal laws.

An ordinance that does not require two readings at separate meetings, unless otherwise provided by its own terms, shall become effective upon adoption.

Resolution: A resolution is typically a formal statement or decision by the board on a specific issue, often administrative in nature. It does not have the same lasting or binding effect as an ordinance and is used to express opinions, set policies, or authorize actions. For example, a board might pass a resolution to approve a budget, appoint staff, or establish a temporary policy.

Motion: A motion is a formal proposal made during a meeting by a Director for the Board to take a specific action or make a decision on an issue. It is the mechanism through which business is introduced and discussed in a formal setting, typically followed by a vote.

Key Features of a Motion:

1. *Proposal for Action:* A motion is a suggestion for the Board to consider a specific action. For example, it could be a motion to approve a budget, adopt a policy, or adjourn a meeting.
2. *Made by a Director:* A motion must be proposed by a Director. Once proposed, it is "on the table" for discussion.
3. *Seconded by Another Director:* A motion must be seconded by another Director to show that more than one person supports the proposal. If no one seconds the motion, it will not proceed to discussion or vote.
4. *Discussion and Debate:* After a motion is made and seconded, the Board may discuss its merits. Directors may debate, ask questions, or offer amendments to the motion before a vote.
5. *Vote:* Once the discussion is complete, the motion is put to a vote. The Board votes to either approve (adopt) or reject the motion. A majority vote is required for a motion to pass. The Chair shall not call for a vote on any motion until sufficient time has been allowed to permit any member of the Board to speak.

Except where action is taken by the unanimous vote of all Director's present and voting, the ayes and noes shall be taken upon the passage of all ordinances, resolutions or motions and shall be entered in the minutes. All members, including the Chair, may vote on all motions unless otherwise disqualified or they chose to abstain. Complex motions should generally be prepared in writing and read aloud to the members of the Board at the time the motion is made. If a motion is not in writing, and if it is necessary for full understanding of the matter before the Board, the Chair shall restate the motion prior to the vote. Until the Chair states the question in preparation for a vote, the Director who made the motion, with the approval of the second, may modify his motion or withdraw it completely. However, after the question has been stated by the Chair, the motion may be changed only by a motion to amend which is seconded and carried.

### **Orderly Discussion**

In order to promote discussion of the issues before the Board, each member shall be recognized by the Chair before speaking. Notwithstanding any provision of this Policy, however, each member of the Board shall have a right to be heard within reason on any issue before the Board. Each member of the Board may seek information or comment from the staff on any question.

## **VI. ELECTION OF OFFICERS**

The officers shall consist of a Chair and a Vice-Chair. The election of officers shall take place at the regular meeting of the Board held in December of each year. Term of office shall be for one year beginning in January.

## **VII. BOARD CHAIR**

Responsibilities of the Chair include:

1. Sign all necessary instruments, act and carry out stated requirements and the will of the Board;
2. Call such meetings of the Board as they may deem necessary, giving notice as prescribed by law;
3. Assure staff have prepared and conveyed reference materials needed by the Board to make decisions at Board Meetings;
4. Review the agenda with the General Manager prior to the meeting;
5. Confer with the General Manager or designee on crucial matters which may occur between Board meetings
6. Be responsible for the orderly conduct of all Board meetings;
7. Be the spokesperson for the Board; and
8. Perform other duties as authorized by the Board.

## **VIII. BOARD VICE CHAIR**

The Vice Chair shall perform the duties of the Chair in the Chair's absence or when the Chair disqualifies themselves from participating in an agenda item or becomes partisan in the debate on any such item.

## **IX. CLERK TO THE BOARD**

The Clerk shall notify members of all meetings, keep a record of all proceedings of all meetings, and call special meetings with the consent of the Board Chair or when requested by either the Chair of the Board, or by two members of the Board.

The Clerk of the Board shall have the following duties:

1. Certify or attest to actions taken by the Board when required;



2. Sign the documents as directed by the Board on behalf of the District, and sign all other items which require the signature of the Clerk; and
3. Perform any other duties assigned by the Board.

It is the responsibility of the Clerk to ensure:

1. Minutes of each Board meeting are prepared and maintained;
2. Board records and other documents/reports are maintained, as required by law; and
3. Board officers receive the correspondence addressed to them.

## **X. COMMITTEES**

### **Functions of Committees**

Board business requiring further study prior to Board action will be referred to the proper Committee for review and recommendations to the Board as a whole. Under no circumstances is a Committee or any member of that Committee to take any action or make any statements committing the Board unless given authority to do so by a majority vote of the Board.

Unless authority to perform a duty is expressly delegated to a Committee, Committee motions and recommendations shall be advisory to the Board and shall not commit the District to any policy, act or expenditure. Nor may any Committee direct staff to perform specific duties unless duly authorized by the Board.

1. Committees shall be appointed by the Chair, or the Vice Chair operating in the Chair's absence.
2. The Chair of the Board shall name the Chair of each Committee.
3. Committees so appointed may be open to non-members of the Board of Directors.
4. The Chair of the Board shall designate and assign such staff and consultants as deemed necessary or appropriate, to facilitate the Committee's operations.
5. Each Committee shall meet as needed, either at the call of the Board Chair, any two Committee members or the General Manager with the consent of the Board Chair.
6. Committees shall operate in a manner that complies with the Ralph M. Brown Act, its amendments and interpretations.
7. Any Committee, except for standing Committees, may be dissolved by the Chair.

### **Standing Committees**

Unless authorized by the Board, committee members shall only make recommendations, not binding decisions for the District.

The Finance Committee shall be comprised of two members of the Board of Directors. It shall be responsible for overseeing the District's financial management and ensuring fiscal accountability. The committee provides guidance on financial planning, budget development, and the district's overall financial health. Regular meetings are held to ensure timely review and response to financial matters affecting the District.

The Facility Committee shall be comprised of two members of the Board of Directors. It shall be tasked with overseeing the planning, development, maintenance, and improvement of District facilities. This committee works to ensure that parks, recreational spaces, and associated infrastructure meet the current and future needs of the community. The Facility Committee meets regularly, as determined by its members, and works closely with district staff to align projects and priorities with the Board's strategic goals.

#### **Ad Hoc Committees**

The Chair shall establish Ad Hoc Committees as needed, comprised of as many members, including no more than two Board members, as determined necessary by the Chair.

## **XII. ROLE OF INDIVIDUAL BOARD MEMBERS**

The Board of Directors conducts its business as a Board. Individual Board Members may not commit the District to any policy, activity or expenditure unless duly authorized by the Board. Nor may an individual Board Member direct staff to perform specific duties unless duly authorized by the Board.

Board members should know what the citizens desire and where possible, support those needs. In order for a Board member to interpret recreational needs into an effective program, they should have a thorough understanding of the District's existing programs and should discuss these with the General Manager. Such knowledge rests on familiarity with facts such as the following:

1. The relationship of the District program to recreational programs being offered by other agencies.
2. The condition and adequacy of the District's parks and facilities used by the District.
3. The capability, quality and training of available staff
4. The ability of the District to attract and keep a good professional staff.
5. The ability of the District to finance existing and future programs.

Each Board Member has the right to place an item on a subsequent Board Meeting agenda by submitting a written or verbal request to the Chair of the Board or the General Manager. Agenda item requests received less than one week prior to the posting deadline for a specific agenda as set forth in state law will be added to the following agenda.

Board Members will make every effort to attend assigned Committee meetings and Board meetings; to prepare adequately for each such meeting, and to observe the rules of decorum as set forth herein.

When requesting information from staff, Board Members shall contact the General Manager.

When responding to requests by District employees other than the General Manager or by community members and other persons within the District, Board Members should inform and reroute such inquiries to the General Manager.

### **XIII. GENERAL MANAGER**

The General Manager, acting under the direction of the Board, is responsible for managing the day-to-day operations and affairs of the District. This includes organizing and supervising the District's recreation and park programs. Specific duties of the General Manager include:

- Selecting and overseeing staff.
- Preparing the annual budget for Board approval and administering the approved budget.
- Maintaining comprehensive financial records and ensuring accurate documentation of District transactions.
- Conducting studies and providing recommendations on property acquisition, development projects, and program needs.
- Preparing regular reports on the District's accomplishments, challenges, and future needs.

The General Manager serves at the pleasure of the Board, subject to any applicable employment agreement. The Board provides policy direction to the General Manager on matters within its authority through a majority vote of members present at duly convened Board meetings.

#### **General Manager's Job Duties**

The General Manager's job duties include, but are not limited to, the following:

**Collaborative Leadership:** The General Manager and the Board shall work in close harmony to serve the best interests of the District.

**Defined Responsibilities:** The Board shall clearly define the General Manager's duties while maintaining an awareness of its distinct responsibilities.

**Performance Evaluation:** The Board shall conduct an evaluation process at least once a year to assess the General Manager's performance in relation to the District's welfare.

**Implementation of Board Directives:** The General Manager is responsible for executing specific directions approved by a majority of the Board.

**Communication:** The General Manager shall keep the Board informed of events, challenges, and accomplishments in a timely manner.

**Operational Oversight:** The General Manager shall oversee planning and management of the District's operations and services.

#### **Selecting the General Manager**

Board Members should dedicate significant time and effort in the search for a qualified General Manager. A recommended selection process including the following steps:

1. The Board shall identify the specific leadership qualities, professional competencies, and qualifications required for the role.
2. The Board shall conduct a recruitment process guided by the established criteria.
3. The Board shall appoint a screening committee to evaluate candidates' professional training, experience, and abilities.
4. The screening committee shall recommend a short list, usually three of the top candidates, for interviews with the entire Board.
5. The Board should evaluate the strengths and weaknesses of the candidates and their alignment with the District's needs before making a decision.
6. Upon selecting a candidate, the Board shall finalize the employment terms and conditions through mutual agreement with the new General Manager.

#### **Evaluating the Work of the General Manager**

The Board shall continually assess the General Manager's competence on an ongoing basis. Additionally, a formal, systematic performance review shall be conducted at least once annually, following the guidelines outlined in the General Manager's employment contract. This review should generally align with the District budget process to ensure consistency with organizational goals and priorities. The Board may terminate the employment of the General Manager in a manner consistent with the terms and conditions of their employment agreement.

#### **The Board's Relationship to the General Manager**

It is essential for each Board Member to understand and appreciate the distinct roles and responsibilities of the Board and of the General Manager. When acting within his or her role as a Director, a Board Member is individually protected from the liabilities and risks associated with the District. However, when a Board Member crosses over into the role and duties of the General Manager or staff, the Board Member is no longer protected since he or she is acting outside of the scope of his or her duties as a Director and becomes liable, on an individual basis, for any risks or liabilities that may result from his or her actions.

Furthermore, encroaching on the duties of the General Manager or staff can disrupt District operations and negatively impact staff morale. To maintain effective governance and operational efficiency, Board Members must refrain from interfering with or intruding upon the responsibilities of the General Manager and staff. Adhering to these boundaries ensures a collaborative and professional working relationship between the Board and District personnel.

### **XIV. GOVERNING STATUTES**

Recreation and Park District Law: Public Resources Code sections 5780, et seq., set forth the governing statutes for recreation and park districts, including formation, duties and powers, finance, and the role of the Board of Directors and officers. These statutes are attached hereto as Exhibit "A".

The Brown Act: The Ralph M. Brown Act (Government Code sections 54900, et seq.) regulates the type of meetings that may be held by governmental agencies. It requires that the public's business be conducted in open and publicized meetings, except in limited circumstances when closed session meetings are allowed. The Brown Act prohibits, among other things, private meetings by three or more members of the Board for the purpose of discussing District business as well as what are known as "serial meetings," or a series of communications between Board Members resulting in a majority of Board Members having conferred on an issue. An example of a serial meeting is the forwarding of an e-mail about Board business amongst members or polling Board Members to determine Members' positions outside of a publicized, agenda meeting.

Public Contracts Code: California Public Contract Code sections 20815-20815.5 apply to contracts entered on behalf of recreation and park districts. These sections govern the competitive bidding process for awarding of contracts estimated to cost in excess of \$25,000.00 and the purchase of materials and supplies estimated to cost less than \$25,000.00 without calling for bids.

Public Records Act: The Public Records Act allows for public inspection of documents and records generated by public agencies, unless non-disclosure is specifically authorized by law. In short, when a member of the public requests to review or copy information generated by Board and/or District affairs, the District has ten (10), and in some limited instances an additional fourteen (14), days to provide a written decision of its intent to produce or not to produce and the reasons therefor. Unless a legal exemption to production exists, the District must segregate or redact exempt portions and disclose the remainder of the information to the public requester.

## **XVII. BOARD MEMBER TRAINING**

### **Ethics Training**

Effective January 1, 2006, Board Members, as local officials, are required to receive a minimum of two hours of ethics training every two (2) years to satisfy the mandatory ethics training requirements of AB 1234. New Board members are required to complete their initial training session within one (1) year of taking office. The District shall maintain records indicating when each Board member has completed training.

### **Sexual Harassment Prevention Training**

Effective August 17, 2007, all local officials and California supervisors are required to receive a minimum of two hours of sexual harassment prevention training every two (2) years to satisfy AB 1825 as codified in the Fair Employment and Housing Commission Regulations. This applies to all Board Members and any District staff member in a supervisory role.

### **Additional Training As Needed**

Board Members have a fiduciary duty to the District which requires each Board Member to perform their duties to the best of their abilities and in the best interests of the District. This

requires each Board Member to be familiar with the laws, policies, and practices of the District. Board Members are encouraged to obtain additional training on subjects that they feel would assist them in performing their duties. District counsel may be of assistance in arranging such training.

### **XVIII. EDUCATIONAL PROGRAMS, CONFERENCES AND MEETINGS**

The Board believes it is to the advantage of the District to have Directors participate in conferences, meetings, and educational programs where said Directors' knowledge may be increased, so that the Directors can feel better prepared to perform their duties. Finally, the Board of Directors employs staff to administer and operate the District, and encourages staff to continue its education, and further finds that there is value in networking available through staff attendance at and participation in some conferences and meetings.

As a result of these findings, the Board of Directors has determined that the following provisions shall apply to educational programs, conferences and meetings:

1. Directors shall attend educational programs, conferences, and meetings that have been approved by the Board of Directors prior to such attendance; and
2. To the extent possible, staff will, from time to time, present comprehensive lists of conferences, meetings and educational programs so that the Board may consider attendance on a broader than single-event approach, in order to provide a coordinated plan for attendance; and
3. If a Director who has not previously attended a particular conference or educational program is available to attend same, that Director shall have preference for attendance over a Director who has previously attended the same program; and
4. At the Board meeting following such attendance, or at the next reasonable opportunity thereafter, the attendee(s) shall report to the Board on information and ideas learned at the event(s). Materials reviewed at programs that may be of benefit to the Board members or Staff should/may be shared.

### **XIX. GENERAL PROVISIONS**

Any of the within policies not required by law may be suspended by a majority of the Board. Any policy not required by law may be altered, amended, or repealed at a duly noticed meeting by a majority vote of the Board. This policy is meant to be supplementary to, and not exclusive of, other federal, state and local laws with regard to conflicts of interest, etc.

## **Annual Board Activities Calendar**

### **January**

### **February**

Review Audited Financials

### **March**

Landscape and Lighting Assessments

Budget Presentation

Adoption of Preliminary Budget

### **April**

Landscape and Lighting Assessments

LAFCO Election (every other year)

Public Hearing on Preliminary Budget

### **May**

Landscape and Lighting Assessments

Resolution Establishing Appropriations Limits

Budget Public Hearing

### **June**

Adopt Final Budget

### **July**

### **August**

### **September**

### **October**

### **November**

### **December**

Officer Elections

Committee Assignments

General Manager Performance Evaluation

Budget Calendar







## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Chico Bike Park

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### BACKGROUND

At the Direction of the Board, CARD has established a lease agreement with Chico Velo to construct a Bike Park on Humboldt Avenue as part of the Active Humboldt Master Plan. The Bike Park project is approaching the entitlements phase of the project with anticipated submission for City approval in February 2025.

The team held two public outreach sessions to gather community input on the concept, amenities, and programming from the neighborhoods in the area surrounding the Bike Park at Marsh Junior High School and the Creekside Apartment. In addition, an online survey was published and advertised through the District website and social media channels. The survey was also advertised through Chico Velo.

### DISCUSSION

In keeping with the District's practice of collecting and incorporating public feedback, staff and the Chico Bike Park Project Team will review the conceptual design and provide an update on the progress of the park. This is an opportunity for the Board to understand the refined design informed by community input and outreach to the public.

Questions, comments, and clarifications are welcome in the effort to provide the best possible new addition to the park resources within the district.

**CHICO BIKE  
PARK**



**CARD**  
Chico Area Recreation & Park District



**CHICO VELO**  
ADVOCACY • EDUCATION • STEWARDSHIP



**BUTTE**  
CONSTRUCTION COMPANY



**AMERICAN  
RAMP  
COMPANY**

**Outlier**  
ARCHITECTURE

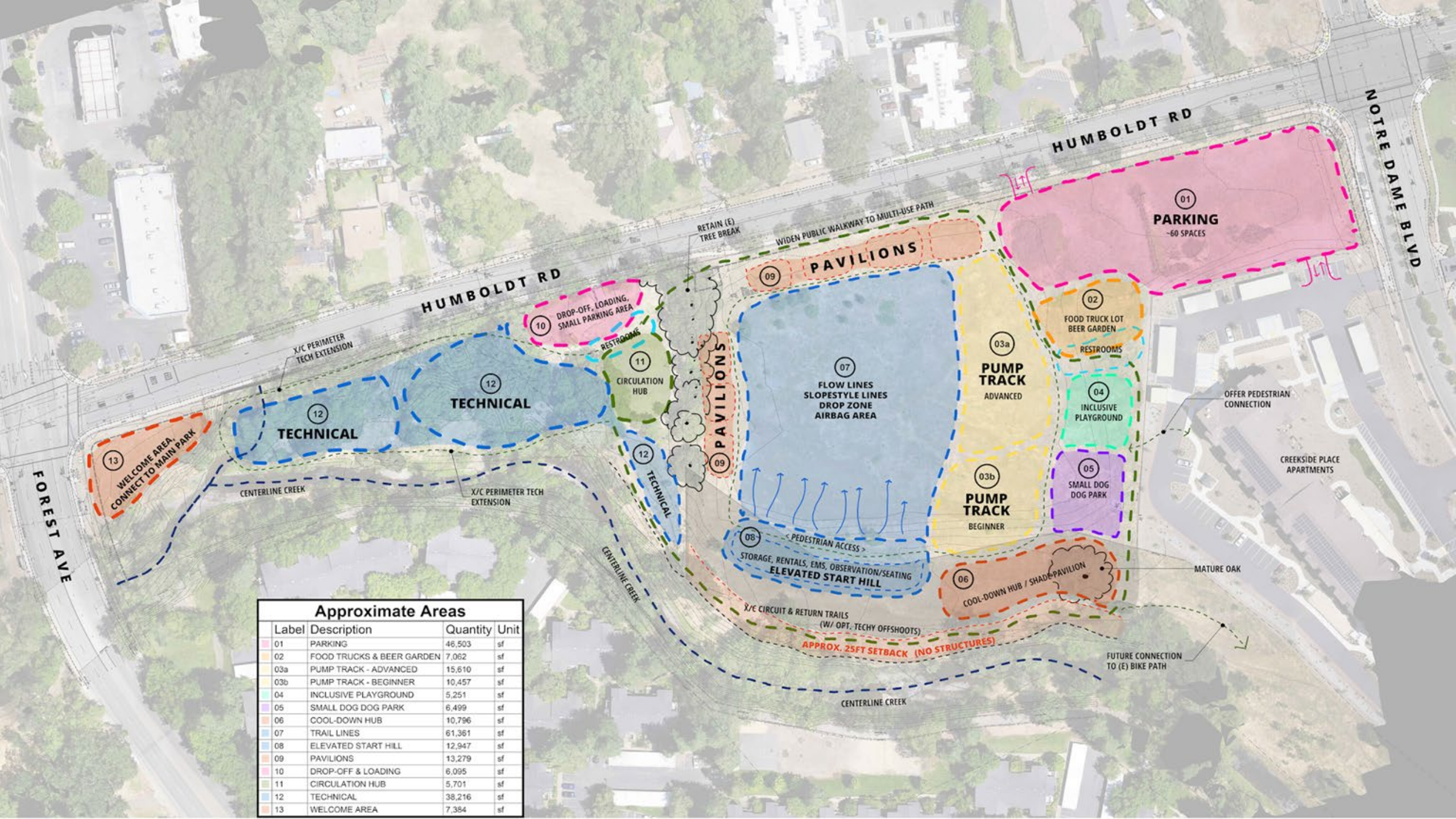


**ADEMA**  
Environmental

**LITTLE**  
DREWLITTLE.DESIGN

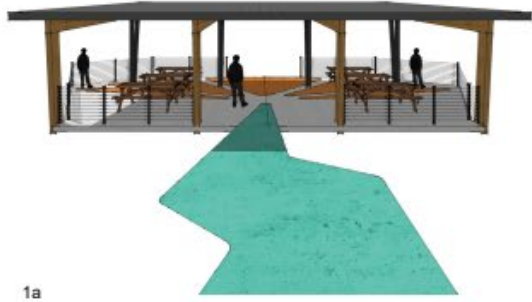


JENNA  
JOHNSON  
+ designs +

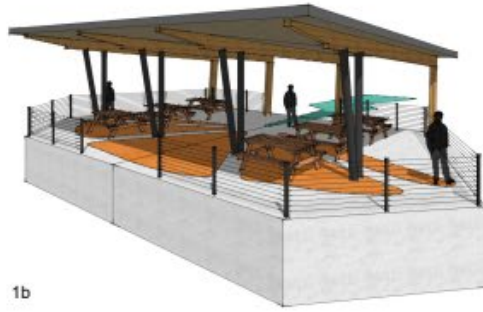


### Approximate Areas

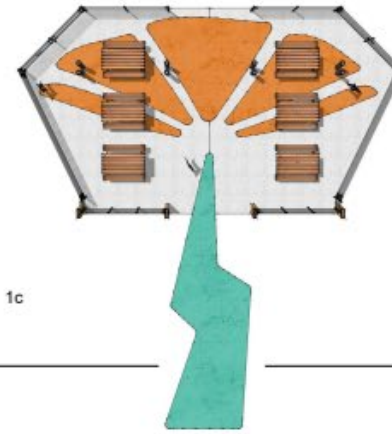
Label	Description	Quantity	Unit
01	PARKING	46,503	sf
02	FOOD TRUCKS & BEER GARDEN	7,062	sf
03a	PUMP TRACK - ADVANCED	15,610	sf
03b	PUMP TRACK - BEGINNER	10,457	sf
04	INCLUSIVE PLAYGROUND	5,251	sf
05	SMALL DOG DOG PARK	6,499	sf
06	COOL-DOWN HUB	10,796	sf
07	TRAIL LINES	61,361	sf
08	ELEVATED START HILL	12,947	sf
09	PAVILIONS	13,279	sf
10	DROP-OFF & LOADING	6,095	sf
11	CIRCULATION HUB	5,701	sf
12	TECHNICAL	38,216	sf
13	WELCOME AREA	7,384	sf



1a



1b



1c

ENTRY PAVILION



2a



2b

START HUB



3

BEER GARDEN



4a

PICNIC PAVILIONS



4b



CHICO BIKE PARK - DESIGN DEVELOPMENT





# Examples of Landscape Design



# Examples of Landscape Design



# Chico Bike Park Proposed Features



Truckee Bike Park



# Beginner Features / Bicycle Playground



# Rollers and Flow

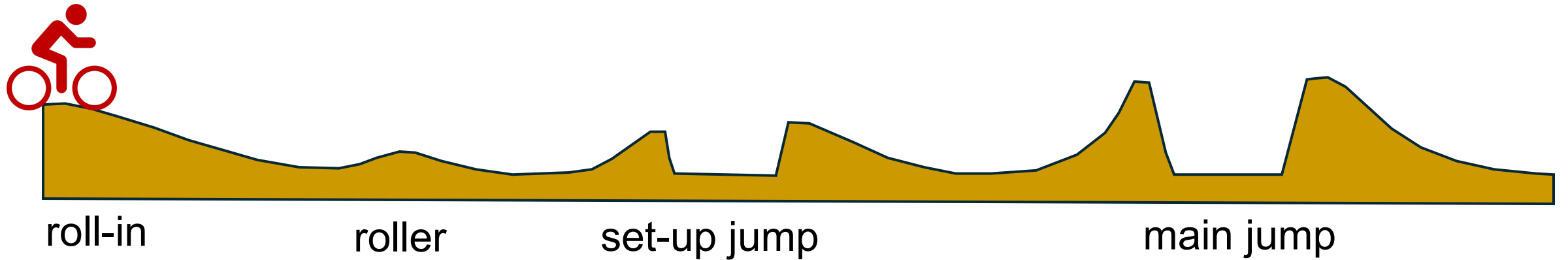


**Berms / Wall Rides**



# Pump Track

# Components of a Jump Line





# Slope Style Jump Lines



# Slope Style Jump Lines





# Perimeter Cross Country Trail

# Railyard Rogers, AK



# Something for Everyone

- Shade Pavilion
- Nature Trail
- Dog Park
- Food Trucks
- Natural & Inclusive, Accessible Playground







## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Design Award for Henshaw Neighborhood Park

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### BACKGROUND

A Request for Proposals for Henshaw Park design was published in November 2024 with a bid walk held on-site, and proposals due Dec 18. The park footprint increased from six to 12.5 acres including a portion of the adjacent parcel owned by the Chico Unified School District. Three potential bidders attended the walk. Additional bidders indicated interest but were unable to attend the walk. To ensure a robust bidding environment and breadth of proposals, the mandatory bid walk criteria was waived on-site and subsequently communicated to all potential bidders prior to the deadline.

Ultimately, two proposals were received.

<b>Bidder</b>	<b>Design Fee</b>
Confluence Landscape Architecture	\$341,354
Melton Design Group (MDG)	\$345,500

### DISCUSSION

As the Board is aware, the District has used design services from both bidders. Staff reviewed each proposal utilizing the selection criteria specified in the RFP.

#### Criteria

The Design-Specification Agreement will be awarded to the entity whose proposal is best evidencing demonstrated competence and professional qualifications to perform the described services. Cal. Pub. Contract Code § 20101 This evaluation will be based on the following criteria in order of importance:

- **Design and Preconstruction Approach**  
Both bidders presented similar layout with two distinct halves of the park. MDG's layout presentation was more visually appealing with location of parking lot and restroom in preferred locations.

- **Technical Design and Experience**  
Both bidders demonstrated extensive expertise on similar projects. Confluence’s project team possessed greater depth, technical resources, and total volume of experience.
- **Design Cost**  
Confluence’s design proposal was lowest.
- **Track Record**  
Both bidders provided references which indicated positive outcomes from projects. MDG’s reference indicated anticipated overrun in part due to estimating and owner desires, which are not uncommon given the current market volatility.
- **Proposed Time Schedule:**  
Both bidders provided substantial evidence of and desire to meet milestones and deadlines. Confluence’s timeline was approximately two months shorter compared to MDG with the completion of construction drawings and bid documents by the beginning of July 2025.
- **Qualifications of the Project Team**  
Both bidders demonstrated sufficient experience and expertise. However, the depth of expertise across the various aspect of the project ran significantly deeper with Confluence given their large-scale organization, resources available, and partners included on the project both locally and nationally.
- **Number of Successful Projects**  
Both bidders have completed multiple projects of similar scope and scales. MDG has a track record of projects in Chico with connections to local contractors. Confluence has a proven track record on a national scale and has made local connections through their work on the aquatics center.
- **Management Approach**  
As references confirmed, and in the District’s experience, both bidders were able to successfully gather input from the community and stakeholders and incorporate it in their project designs.
- **Life-Cycle Costs**  
Confluence’s team includes Blundall and Associates explicitly for the purpose of lifecycle cost analysis and estimating with over 50 years of experience. MDG utilizes local relationships and recent relevant projects performed by them or North Star Engineering as a basis for cost estimates.
- **Interview Performance**  
Both bidders presented and interviewed well. Both have demonstrated successful projects. The depth of the comprehensive team, clarity of cost estimation systems, which includes local subcontractors, and resources for project management, cost containment, and construction administration provide a notable advantage with Confluence.

A thorough review of the bidders’ proposals, interviews, and references showed different advantages with each bidder. Staff found Confluence presented strong cost containment tools

and resources, extensive depth and team qualifications across the project areas, a lower overall bid-cost, a reasonable presence on-site with their existing CARD project currently under contract, a diverse and expansive history of successful projects, an aggressive time schedule with bid doc completion by July 2024, comprehensive contractor review process, and extensive construction administration support.

In comparison, Melton Design Group offered an appealing concept with a more aesthetic graphic representation, strong understandings of local resources and agencies, local connection and commitment to District and the city of Chico. While, Confluence presented a stronger overall package, MDG's familiarity with local resources, experience with the District, and more appealing design, make MDG a compelling option.

**RECOMMENDATION**

The Board review the attached proposals and select a design firm for the Henshaw Park project.







**BOARD OF DIRECTORS**

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** 2025 District Event Calendar

The following dates have been tentatively selected for the District 2025 community events.

Event	Date	Location	Est Size
<b>SPRING</b>			
<b>Kite Day</b>	<b>March 23rd - Sunday</b> 12 PM - 3 PM	<b>Community Park</b>	5000
<b>Spring Jamboree</b>	<b>April 12th- Saturday</b> 10 AM - 1 PM	<b>Bidwell Park-Caper Acres</b>	3000
<b>Tea Party</b>	<b>May 4th- Sunday</b> 2-4 PM	<b>Community Center/Rose Garden</b>	300
<b>K-9 Classic</b>	<b>May 17th - Saturday</b> 10 AM - 1 PM	<b>DeGarmo Park</b>	300
<b>SUMMER</b>			
<b>Father's Day BBQ</b>	<b>June 14th - Saturday</b> 11 AM - 2 PM	<b>Chapman Park</b>	1000
<b>4th of July Parade</b>	<b>July 4th - Friday</b> 9 AM - 11 AM	<b>Downtown Chico</b>	1000
<b>CCNC Ice Cream Social</b>	<b>August 16th - Saturday</b> 10 AM - 1 PM	<b>Nature Center</b>	1000
<b>FALL</b>			
<b>Movies in the Park: Wonka</b>	<b>August 29th - Friday</b> 6-8 PM	<b>DeGarmo</b>	500
<b>Movies in the Park: Inside Out 2</b>	<b>September 12th - Friday</b> 5-7 PM	<b>Wildwood</b>	500

<b>Gala</b>	<b>September 26th - Friday</b> 6-10 PM	<b>Lakeside Pavilion</b>	200
<b>The Great Pumpkin Splash</b>	<b>October 4th - Saturday</b> 1-5 PM	<b>PV Pool</b>	500
<b>Movies in the Park: Nightmare Before Christmas</b>	<b>October 24th - Friday</b> 4-6 PM	<b>DeGarmo</b>	500
<b>WINTER</b>			
<b>Ice Rink Sponsor Night</b>	<b>November 13th - Thursday</b> 6-8 PM	<b>Ice Rink</b>	100
<b>Christmas Preview</b>	<b>November 23rd - Sunday</b> 4-8 PM	<b>Ice Rink</b>	500
<b>Brunch with Santa</b>	<b>December 6th- Saturday</b> 8 AM - 3 PM	<b>Community Center</b>	500
<b>Ice Rink Theme Thursdays</b>	<b>November - December</b>	<b>Ice Rink</b>	

## Facility Committee

# STAFF REPORT

**DATE:** January 15, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Proposed Improvements to Veterans Memorial Park

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### **Baseball Fields**

The Chico Central Little League would like to donate two playing fields to CARD through a collaborative effort with supportive families of Chico Central, community members, and business. Details of the proposal are attached in a letter from CCLL president, Will Clark, and an accompanying drawing indicate the field layout and possible timeline.

Staff are supportive of this proposal and would like to thank CCLL membership for their investment in the development of park resources.

### **Signage and Flagpole**

With the recent name change of Wildwood Park to Veterans Memorial Park, staff are in consultation with local sign designers to modify existing signage at the park entrances on Wildwood Avenue and the intersection of Wildwood/Eaton Road. Design will be mosaic style consistent with the CARD branding and include representation of the military branches. Signage design will be selected and installed prior to a formal park naming/dedication event aligned with Memorial Day 2025. See below for existing signage to be replaced.

In addition, a location for a new flagpole has been identified in a hexagonal shaped planter between the play structure and chimes. See below for an image of the flagpole location.



Existing Sign at Wildwood Ave Entrance



Existing sign on Wildwood and Eaton Rd.



Proposed location of future 25' flag pole with 3' x 5' flag.



To: Chico Area Recreation District  
From: Chico Central Little League Board of Directors  
Re: Playing Field Donation for Veterans Memorial Park (formerly Wildwood Park)

Chico Central Little League would like to donate two playing fields to CARD through a collaborative team effort with supportive families of Chico Central, community members, and community business members.

Chico Central Little League, a 501(c)3 non-profit, has been a part of the Northeast Chico Community for almost 40 years. The league utilizes various locations including Marigold and Neal Dow Elementary Schools, Chico Elks baseball field, and Veterans Memorial Park (formerly Wildwood Park). Currently, Chico Central utilizes both Brooks and Wildwood fields at Veterans Memorial Park during the February thru June Little League season.

For the past 3 to 4 years, Chico Central has been impacted by increased participation and the demand for field space. As a partner with CARD and a steward of the fields we utilize, Chico Central knew there was a need for more fields. Chico Central reached out to community and business members to develop a plan to donate two fields to CARD.

Working with Melton Design Group (MDG - Greg Melton), Chris Giampaoli, Clark Gardner, Shane Dawson, and others, Chico Central completed the design of the new fields (See attached MDG Drawing). The donation value of building the fields is estimated to be \$75,000 to \$100,000. If approved by CARD, an expected completion date would be October 2025.

Once approval is granted by CARD, field completion will be conducted in multiple phases. The following are estimated phase descriptions and time frames:

- Phase 1:            January 2025 Approval from CARD  
                         March/April 2025 Install Temporary/Permanent Backstop for Field 2 with  
                         minor landscaping changes, Permanent Backstop for Field 4
  
- Phase 2:            July/August/September 2025 Complete grading and landscape  
                         improvements for Field 2  
                         Field 4 will stay as a grass field with dirt base paths

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*Chico Central Little League*

P.O. Box 9228 Chico • CA 95927

District 47 Little League



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\*During both Phase 1 and 2, Chico Central will conduct a community fundraising drive to help raise funds for the materials and supplies needed. Chico Central currently has the funds to purchase the backstops for immediate installation.

On behalf of the players and families of Chico Central Little League, thank you for the opportunity to submit this project for your review.

Will Clark

President, Chico Central Little League



- NEW FARM LEAGUE FIELD**
- BACKSTOP
  - SKIN
  - IRRIGATION ADJUSTMENT
  - NEW HARDSCAPE
  - SHADE TREES
  - 2 BENCHES

- EXISTING FIELD PROGRAM**
- 2 YOUTH BASEBALL FIELDS
  - 1 FULL SOCCER FIELD

- PROPOSED FIELD PROGRAM:**
- 1 T-BALL FIELD ADDED
  - 1 MINORS BASEBALL FIELDS ADDED
  - 1 EXISTING MINOR BASEBALL FIELD, ADD PORTABLE FENCE
  - 1 BASEBALL FIELD WITH PORTABLE FENCE
  - 1 ADULT FIELD

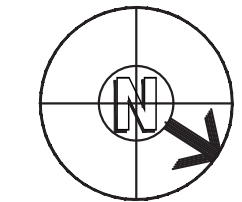
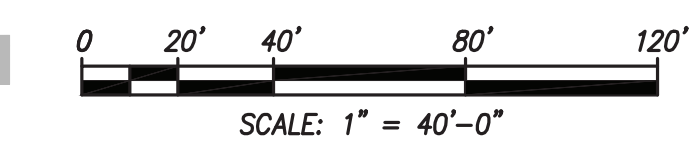
- NEW BASEBALL FIELD**
- SKIN INFIELD
  - GRADING
  - IRRIGATION
  - PLANTING
  - HARDSCAPE
  - BACKSTOP/DUG-OUT
  - PICNIC



**WILDWOOD PARK, CHICO CA**

**FIELD FEASIBILITY PLAN**

2024-08-23 #2374









## BOARD OF DIRECTORS

### Facility Committee

# STAFF REPORT

**DATE:** January 15, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Honoring the Chico Peppers

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### BACKGROUND

The Chico Peppers were a women's fast pitch softball team formed in the early 1960s and continued until the early 2000s. They were very successful, not only in Northern California, but they went on to win a Gold and Silver Medal at the Senior Olympics. The Chico Peppers' homefield was the softball field at Hooker Oak Community Park. A history of the team is attached.

### DISCUSSION

Per criteria established in Policy #6115 Naming Parks and Facilities, the Board of Directors has the sole and absolute discretion in naming parks, facilities, and specific features within the District. The criteria states "Groups or individuals may submit nominations for naming a park, facility, or specific feature in writing on a form provided by the District, or in a letter that contains all pertinent information including the reasoning for the name being recommended."

The following request was submitted to the District General Manager:

*I have been a proud Chico resident for most of my life. My family moved to Chico in 1972, and I was fortunate to grow up near Bidwell Park and just down the street from the Hooker Oak softball fields. As a young girl, I spent countless summer weekends watching softball games there, and like so many others from Chico and nearby communities, I felt the strong sense of pride and unity that the Chico Peppers women's softball team inspired. The Chico Peppers weren't just a team; they were a beloved part of our community. Week after week, the fields would fill with lawn chairs and cheering fans, all eager to support the Peppers—through enthusiastic attendance and spirited fundraising efforts that enabled the team to represent Chico both locally and abroad.*

*On Friday, November 1st, I had the honor of sitting in a room at the Chico History Museum with many of my childhood idols—the Chico Peppers themselves. That evening, I was reminded of Chico's rich softball heritage and the important contributions the Chico Peppers made to our community. They embodied hard work, sportsmanship, teamwork, pride, and community engagement. As a young girl, I dreamed of being a Chico Pepper, and those summers spent at Hooker Oak brought me as close to that dream as I could get.*

*I am reaching out because I am interested in discussing ways CARD could play an active role in preserving the sporting heritage that the Chico Peppers so strongly embodied. I have included Ms. Theresa (Terri) Moore in this email, as she played for the Chico Peppers when I was a young girl, is a personal friend, and was instrumental in creating a wonderful exhibit at the Chico History Museum honoring the impact of women's softball in our community. Together, Terri and I would love the opportunity to meet with you to discuss the exhibit and potential collaboration with CARD.*

*The Chico Peppers weren't just athletes; they were role models who showed us all what it means to be part of a team and a community. I'm grateful to have had them as an inspiration growing up. Please feel free to contact me or Terri via email. We can also be reached by cell: Katie: 530-521-4960, Terri: 530-228-8565*

*Thank you for considering this opportunity to preserve an important piece of Chico's sports heritage. Article from today's Chico ER: <https://www.chicoer.com/2024/11/04/peppers-remain-in-a-league-of-their-own/>*

*Warm  
Katie*

*regards,*

**RECOMMENDATION**

The Facility Committee reviews and discusses the request and recommends to the Board that the District names the softball field at Hooker Oak Community Park the Chico Pepper's Field.

## Chico Peppers History

The Chico Peppers' story began in 1962 when Dale Edson and Bea DeHaven formed the team. Their origins can be traced back to the efforts of Milton "Parky" Parkinson and the Chicoettes, who laid the foundation for women's fastpitch softball in Chico. In their early years, the Chico Peppers competed against teams from Redding to Sacramento, and primarily called Hooker Oak Park home.

During the 1970s and 1980s, the Chico Peppers rose to national prominence with remarkable performances, securing numerous tournament victories and earning widespread recognition. Among their most notable achievements was winning the prestigious 62-team Houston, Texas tournament three consecutive years.

In 1993, the Chico Peppers clinched the fastpitch 35-and-older age division title at the national tournament and finished as runners-up in 1994. Their success extended internationally, with standout performances in the World Masters Games held in Brisbane, Australia; Portland, Oregon; Melbourne, Australia; and Edmonton, Canada.

All information provided in this history statement was provided by Chico Peppers team members and can be found on display at the Chico History Museum. The pages that follow also include a tournament program from a 1967 softball tournament hosted by C.A.R.D. and host team Chico Peppers. Below is the timeline of the Chico Peppers' accomplishments.

- 1962 -The Chico Peppers were formed and played local teams from Redding to Sacramento.
- 1963 - The Chico Peppers place 4th in the state tournament at Sanger.
- 1964 - The Chico Peppers gain 2nd place in the Upper Sacramento Valley Women's League and take third place in the state tourney at Hanford. Remember Kangaroo leather cleats?
- 1965 - The Chico Peppers place second in the state tournament in Redwood City.
- 1966 - The Chico Peppers capture first place in the Woodland Tournament and place fourth in Regionals.
- 1967 - The Chico Peppers join the North State Women's Softball League. They place 2nd in the Chico Invitational Tournament. Remember making a banner to put across Main Street, Chico
- 1968 - The Chico Peppers place fourth at Regionals.

- 1969 - The Chico Peppers compete in the Golden State Women's Softball League. During the Chico Tourney, a man walked on the moon and it was 109 degrees on Earth!
- 1970 - The Chico Peppers take 1st in both the North State and Chico Invitational Tournaments.
- 1971 - The Chico Peppers place fourth in the North State Division. They take second in the State Tournament. A new young era begins.
- 1972 - The Chico Peppers captured 1st at the Reno Tournament and 2nd at the Chico Invitational. They are co-champions of the B division in the Northern California Women's Softball League.
- 1973 - The Chico Peppers play visiting teams from Portland, Oregon and Phoenix, Arizona at Hooker Oak. They capture 1st at the Reno tournament and also at the Merced tournament. The Chico Peppers win their league division title and they take the State Championship.
- 1974 - For the second straight year, the Chico Peppers take first in the Reno Invitational. They place second in the Merced and Chico Invitational Tournaments. They participate in the Warren Paine tournament in Houston, Texas and win the State Championship for the third year in a row.
- 1975 - The Chico Peppers host the famous Raybestos Brakettes at Hooker Oak Field. The Chico Peppers went to Houston for the Warren Paine tournament again and took first place in the Chico Invitational.
- 1976 - The Chico Peppers place first in the Merced, Chico and Houston Tournaments and go to Nationals as the favorites. By virtue of the win at Regionals, the Chico Peppers gained the trip to Stratford, Connecticut and their first National debut. The Chico Peppers place 9th in the nation.
- 1977 - Though a trip to nationals was not attained, the Chico Peppers won some very prestigious tournaments: Hayward, Merced, Chico and Houston.
- 1978 - The Chico Peppers tie the record at the Houston Tournament. They share that three-peat ('76, '77' 78) with the Atlanta Lorelei Ladies ('68, '69, '70).
- 1979 - The practices begin in late January. Games begin in early April and tournament victories total up. The evasive trip to nationals gets away again, but wins in the Sacramento, Merced and Chico tournaments occur. The try for four in a row at Houston fails.
- 1980 - Chico Peppers travel to a new tournament in San Bernardino and travel north to the Tournament of Roses in Portland, Oregon. They are the crowd favorite in Chico tournament and the crowd's least favorite in Lodi tournament!
- 1981 - The Chico Peppers get used to playing the Sunnyvale Bandits and travel south to Riverside for a new tournament. The Chico Peppers run the La Comida (team sponsor) fundraisers with ease!

- 1982 - Chico Peppers travel to Binghamton, New York for nationals, but the bats went to Canada!
- 1983 - Chico Peppers travel to Salt Lake City, Utah for nationals. They place ninth. Retirement is on the minds of many and this is the year it all happens. The uniforms are retired and the dreams and memories stored away. The alumni game was so much fun, a recreational team develops for spring and summer play in the Chico Area Recreation District league.
- 1993 - Chico Peppers win the National Title (35 and over) tournament in Stratford, Connecticut.
- 1994 - Chico Peppers take second place in the National (35 and over) tournament in Decatur, Illinois and the same year travel to Brisbane, Australia for the World Masters and win a silver medal!
- 1998 - World Masters 35+ in Portland, Oregon won Gold
- 2002 - World Masters 35+ in Melbourne, Australia
- 2005 - World Masters 35+ in Edmonton, Canada

25¢

CHICO AREA RECREATION-PARK DISTRICT

proudly hosts

1967

AMATEUR SOFTBALL ASSOCIATION  
of AMERICA

WOMEN'S NORTHERN CALIFORNIA  
STATE SOFTBALL CHAMPIONSHIP



JULY 21, 22, 23, 28, 29, 30

HOST TEAM  
CHICO PEPPERS

TOURNAMENT CHAIRMEN

Les McCoslin  
Judy O'Neill

## HOST TEAM - CHICO PEPPERS



Standing (l to r): Les McCoslin, Fran McConnel, Fran Coslet, Sue Kopf, Pam Maul, Eileen Brownell, Dorna Andersen, Sharon Davidson, Dale Edson, Joan, Wallace.  
 Kneeling (l to r): Dian Iversen, Jean Lloyd, Judy O'Neill, Drena Baxter, Karen Sinor, Karen Fleury.  
 Sitting: Bat Boy - Brian McCoslin

The Chico Peppers are nearing the end of a successful 1967 season as they enter this State Tournament. This success can largely be attributed to the efforts of Manager-Coach Les McCoslin and Coach Joan Wallace. Les is currently ASA commissioner for the counties of Butte, Glenn, Plumas, and Lassen in addition to his affiliation with the Pepper team. Joan played for the World Championship Raybestos Brakette team for 15 years, and this year began work with the local team.

In an effort to thank these two individuals for their devotion to the game of softball as well as the many hours spent all season with the local team, all of the Chico Peppers extend sincere appreciation to Les and Joan.

CHICO PEPPERS SPONSORS

BEAUTY BY BEVERLY	JACKSON TIRE
BOYD'S DAIRY	OSER'S OF CHICO
BRAYTON'S NEWS	RAINBO BREAD
CHICO BOWL	ROTH AND GAY
CONNIE HALL INTERIORS	U-SAVE BEVERAGES
DIAMOND NATIONAL	VALLEY ROCK - ORLAND
HAYES UNION 76	

TROPHIES

First Place Team Trophy donated by:

ANDERSEN'S



## TEAM ROSTERS

## CHICO PEPPERS

Manager - Les McCoslin  
 Coach - Joan Wallace  
 Scorekeeper - Bev Baxter  
 Statisticians - Linda Detling  
                   Betty Lou Raker  
 Bat Boys - Stan Baxter  
             Brian McCoslin

Dorna Andersen	C	Dian Iversen	3rd
Drena Baxter	RF	Sue Kopf	1st
Eileen Brownell	RF	Jean Lloyd	C
Fran Coslet	SS	Pam Maul	CF
Sharon Davidson	CF	Fran McConnel	P
Linda Detling	LF	Judy O'Neill	2nd
Dale Edson	P	Karen Sinor	LF
Karen Fleury	LF		





## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Recreation Update - January

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### Ice Rink

The ice rink season has concluded and was a great success, despite facing challenges with wet weather throughout the season. Although the weather posed some obstacles, we still saw strong community engagement. Attendance remained consistent, with both general skating and special events drawing notable crowds. A standout success was our Cheap Skate Mondays, which proved to be a huge hit, drawing large numbers and creating a popular weekly tradition. We offered a variety of public skate times, private lessons, and group events, all of which contributed to a positive customer experience. The wet weather did create some temporary challenges, but we were able to maintain the rink's quality and continue offering a great experience. Additionally, we successfully partnered with local schools and organizations for group bookings, including memorable field trips to the rink, which allowed even more participants to enjoy the activities.

### Winter Camps

Our winter camps were well-received, offering a variety of unique programs such as Wintertime Delight, Petite Bakery Camp, and Winter Break Art Camp. These camps provided participants with engaging, hands-on experiences, and parents shared positive feedback, highlighting the creativity and fun the camps brought to their children's winter break. The diverse offerings allowed us to appeal to a broad audience, with each camp designed to inspire creativity, build new skills, and create lasting memories.

Overall, the season was a success, with strong participation in both the ice rink activities and winter camps. We're excited to build on this momentum as we prepare for a fantastic summer season ahead!

### Nature Center

The Nature Center has encountered exciting changes in our Living Animal Museum! The new enclosures have arrived, and staff are working hard to set them up for our animals. These enclosures allow us to bring two of our animals out on the floor for public view, upgrade some of our older tanks and bring in three new animals soon. We continue to brainstorm and work towards ways to restructure to maximize space and provide the most engaging and enjoyable experience possible.

Our Nature ABC's quarter two reports for First 5 Butte County were due this month and reported participant demographics and performance measures. Our families and adults served increased by 28% and children served increased by 21%. So far, we have served a total of 478 families, 557 adults and 561 children ages 0-5. The data shows that while we continue to welcome first time families, about 70% of our families have returned at least once.

### **Adult Sports**

Our winter adult sports leagues are in full swing. Our registration numbers have shown how committed our adult sports community is. They endure the cold weather and late nights at Community park for soccer, Chapman Park for Futsal, and Hooker Oak Park for softball as well as our indoor locations in order to play the sports they love.

- **75** Total teams registered for our winter adult sports leagues.

Spring league registration is now open. We are excited to introduce free-agent teams to all of our spring leagues with the ultimate goal of helping people who may not have a team to play with be a part of our adult sports program.

### **Aquatics**

Recruitment for our aquatics programs has begun. We look forward to another successful summer season with a full staff ready to help create fun summer memories and help keep our aquatic programs safe. Lifeguard classes begin in late March and continue until May.

### **Youth Sports**

Our "Season II" Youth Basketball is officially in full swing! With over 420 enthusiastic 4th graders, 5th graders, and Junior High players, the courts are alive with energy and passion. We're grateful for the 40+ dedicated volunteers who are giving their time and expertise to ensure our young athletes thrive.

In addition to our traditional leagues, we are offering clinics for 1st-3rd graders and High School players, ensuring opportunities for skill development and personal growth at every level.

Our ShortE Sports program, serving toddlers aged 3-5, is wrapping up its first session and gearing up for a new group starting in late January. This program is a joyful introduction to sports, setting the foundation for active and healthy lifestyles.

As we look ahead to spring and summer, we are thrilled to continue creating youth sports programs that inspire excitement, connection, and growth for participants and families alike.

### **Toddler Programs**

Our beloved Toddler Parent/Tot Budding Buddies program, led by the extraordinary Ms. Dallas, continues to flourish. With an expansion to three sessions per week, we are now serving 40 families through engaging and enriching activities.

A highlight of this program is the new "Alphabet Adventures" curriculum, where toddlers and parents explore the alphabet together in a fun, interactive way. This program not only supports early learning but also strengthens the bond between parents and children.

### **Homeschool Programs**

Our next session of the CARD Cooking Club begins at the end of January. Led by Ms. Dallas, this program offers homeschooled children a unique opportunity to develop life skills, foster creativity, and build friendships with their peers.

Thank you for your continued support in making these programs possible. Together, we are building a community where everyone has the opportunity to grow, play, and thrive.

### **After School Program**

After School Programs resumed on January 7th with minimal staff turnover at the semester break. Our dedicated team of 195 CARD After School mentors, in partnership with Chico Unified, is supporting 1,400 students each day! Additionally, we have hired 6 out of the 8 TAP student volunteers as Recreation Leaders for the spring semester. As a reminder, TAP is the PV High School Teaching in the After School Program class, where students volunteer in our programs during the fall semester and, if successful, are offered employment for the spring.



## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** January 23, 2025  
**TO:** Board of Directors  
**FROM:** Scott Schumann, Parks and Facilities Director  
**SUBJECT:** Parks and Facilities Update - January

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### **Capital Project Updates:**

#### *Community Park Maintenance Hub*

Plans have been submitted to the City of Chico for permitting with an initial permit for grading to begin as soon as possible. Staff have relocated the shop contents to storage containers and the nearby Storage facility.

#### *CARD Center Roof and Exterior*

The project continues on course for successful completion. Trellis work and large exterior beam replacement is underway with the majority of the exterior paint being complete excluding the remaining lumber sections currently being refurbished.

#### *Lakeside Pavilion HVAC Replacement and Kitchen Renovation*

The project began in earnest on January 6<sup>th</sup>. The units are in place with plumbing and electrical work to follow. Project Crew will rebuild the HVAC enclosure. The project is on track for completion in order for the system to be operational prior to upcoming events later this month at Lakeside.

Kitchen renovations are underway. Project Crew have removed interior sheet rock, repaired electrical, and floor transitions in preparation for new FRO wall material and stainless steel cabinets to upgrade the kitchen.

#### *Centennial Park Play Structure*

Contractor has received permit approval to proceed and will begin work in January. A ground breaking ceremony will be held on January 23<sup>rd</sup> to recognize the contribution of the ARC of Chico and Chico Noon Rotary.

#### *Rotary Park Play Structure*

This project is complete with anticipated removal of temporary fencing on January 18<sup>th</sup>. New features include a new play structure, pour-in-place fall material, and an ADA accessible swing.

Additional improvements completed during the play structure project also include the removal and replacement of the existing drinking fountain.

*Baroni Park Play Structure*

The project has gained financial support from the neighborhood park funds by vote from the Chico City Council. Staff are working with the vendor to finalize the site map of pour-in-place and order the structure with anticipated lead time of 3 – 4 months.

**Park Improvements and Maintenance***Holiday Break Maintenance*

Amidst the holiday break, park and facilities staff maintained District resources to ensure safe access to parks and venues throughout the holidays. This included blowing paths, cleaning storm debris, and cleaning restroom and facility spaces. In addition, annual maintenance was completed such as carpet cleaning and aggregate scrubbing.

*Centennial Park Mound Redesign and Improvements*

Staff have installed split rail surrounding the mound, relocated existing log climbers, repaired drip irrigation, and compacted soil to address rapid deterioration of the mound caused by unanticipated foot traffic, bike use, and erosion. The result of the work is a cleaner look more conducive to children's play patterns with improved opportunities for play area and directed foot traffic. This was a great in-house project led by senior staff who took the opportunity to train new staff in park construction and maintenance skills.

*Henshaw Park*

RFP process is completed with an update provided to the Board at this regular session.

*Community Park*

Staff have discussed the potential for the parking and road improvement to the east parking lot with the City of Chico and a potential donor. A site walk will occur the week of January 20<sup>th</sup> to identify potential options of parking lot locations to develop areas of unplayable turf. A future public outreach session will occur in the neighborhood prior to project initiation.

Work is scheduled to address pressure issues in the storage tank at the Community Park.

*Pleasant Valley Pool and Recreation Center*

Staff are actively working on the removal and replacement of dry rot beams on the Rec Center. The pool has been restarted and prepared for use by the Chico Unified School District for Physical Education classes in the Spring semester.

*DeGarmo Park – Beyond Golf*

The Beyond Golf project has completed initial grading and is waiting for final permit approval to proceed with construction of the golf course infrastructure. A separate water meter will be installed to serve the project a keep a distinction between water consumption related to the DeGarmo Park and Beyond Golf.