
FINANCE COMMITTEE AGENDA – Regular Meeting

A Committee of the Chico City Council: Councilmembers Morgan, Schwab, and Chair Stone
Meeting of Wednesday, February 26, 2020 – 8:30 a.m. to 10:30 a.m.
Council Chamber Building, Conference Room 1, 421 Main Street, Chico

REGULAR AGENDA

A. ASSIGNMENT OF NEW AUDITING FIRM

The City has concluded the Request for Proposal process to contract with a new auditing firm to audit the financial statements for the City of Chico, the Chico Urban Area Joint Powers Financing Authority, the Passenger Facilities Charge (PFC) audit, and to perform the audit of the City's federal expenditures (Single Audit).

Recommendation: *Staff recommends the Finance Committee approve the selection of CliftonLarsonAllen LLP to perform the audits of the financial statements for the City of Chico, the Chico Urban Area Joint Powers Financing Authority, the Passenger Facilities Charge audit, and to perform the audit of the City's federal expenditures for a term of three years, with the option to extend for an additional two years, dependent upon satisfactory levels of services and cost. In addition, Staff is requesting authority from the Finance Committee to request a best and final offer on the costs for performing the audits of the Chico Public Finance Authority and Chico Urban Area Joint Powers Financing Authority. The Finance Committee's recommendation will be forwarded to Council for final approval.*

B. MONTHLY FINANCIAL REPORTS

The Deputy Director - Finance will present the Monthly Financial Report and Budget Monitoring Reports through January 31, 2020. (**Report – Barbara Martin, Deputy Director – Finance**)

C. BUSINESS FROM THE FLOOR - *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.*

D. ADJOURNMENT AND NEXT MEETING

The meeting will adjourn no later than 10:30 a.m. to the next regular Finance Committee Meeting on March 25, 2020 at 8:30 a.m. in Conference Room 1 at 421 Main St.

SPEAKER ANNOUNCEMENT

NOTE: Citizens and other interested parties are encouraged to participate in the public process and will be invited to address the Committee regarding each item on the agenda. In order to maintain an accurate and complete record, the following procedural guidelines are being implemented:

1. Speaker Cards – speakers will be asked to print his/her name on a speaker card to address the Committee and provide card to the Clerk prior to the completion of the Staff Report.
2. The Clerk will call on speakers in the order the cards are received.
3. Speakers may address the Committee one time per agenda item.
4. Speakers will have three minutes to address the Committee.

Distribution available in the office of the City Clerk

Posted: 2/20/20 prior to 5:00 p.m. at 421 Main St. Chico, CA 95928 and www.ci.chico.ca.us

Copies of the agenda packet are available for review at: City Clerk's Office, 411 Main St. Chico, CA.



Please contact the City Clerk at 896-7250 should you require an agenda in an alternative format or if you need to request a disability-related modification or accommodation in order to participate in a meeting. This request should be received at least three working days prior to the meeting in order to accommodate your request.



Finance Committee Agenda Report

Meeting Date 2/26/20

TO: Finance Committee
FROM: Accounting Manager, Kathryn Mathes, CPA (879-7343)
RE: Assignment of New Auditing Firm

REPORT IN BRIEF:

The City has concluded the Request for Proposal process to contract with a new auditing firm to audit the financial statements for the City of Chico, the Chico Urban Area Joint Powers Financing Authority, the Passenger Facilities Charge (PFC) audit, and to perform the audit of the City's federal expenditures (Single Audit).

Recommendation:

Staff recommends the Finance Committee approve the selection of CliftonLarsonAllen LLP to perform the audits of the financial statements for the City of Chico, the Chico Urban Area Joint Powers Financing Authority, the Passenger Facilities Charge audit, and to perform the audit of the City's federal expenditures for a term of three years, with the option to extend for an additional two years, dependent upon satisfactory levels of services and cost. In addition, Staff is requesting authority from the Finance Committee to request a best and final offer on the costs for performing the audits of the Chico Public Finance Authority and Chico Urban Area Joint Powers Financing Authority. The Finance Committee's recommendation will be forwarded to Council for final approval.

FISCAL IMPACT:

CliftonLarsonAllen LLP is proposing an audit fee of \$62,080 for the first year, with annual increases of less than 2% in each of the following four years. The first-year audit fees represent a savings of \$4,495 for the same services provided by Eide Bailly LLP (Vavrinek, Trine Day & Co. LLP) in fiscal year 2018-19.

BACKGROUND:

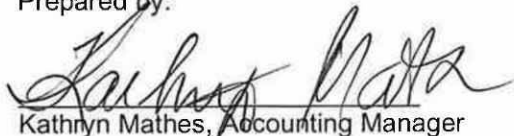
Section 1109 of the City's Charter states: "... the council shall engage an independent certified public accountant, or public accountant licensed by the State Board of Accountancy, to act as auditor for the city, such engagement to be at the pleasure of the council. The auditor shall perform an annual audit of the books, financial records and related documents of the city in accordance with generally accepted auditing standards."

The contract with the City's prior audit firm Eide Bailly LLP (Vavrinek, Trine, Day & Co. LLP) has expired.

DISCUSSION:

The City sent letters inviting audit proposals to over 30 accounting firms, posted the Request for Proposal on the City's website. As a result, the City received qualified responses from eight accounting firms. Each response included both a technical and cost proposal. City staff analyzed the technical and cost proposals from each firm and narrowed the field to two proposals. Subsequently, phone interviews were conducted, and staff ranked the top two accounting firms according to the technical proposals, cost proposals and interviews. Based on the interviews and recommendations received, staff recommends entering into a contract with CliftonLarsonAllen LLP.

Prepared by:


Kathryn Mathes, Accounting Manager

Approved and Recommended by:


Mark Orme, City Manager

Approved by:



Scott Dowell, Administrative Services Director

DISTRIBUTION:

City Clerk (3)

ATTACHMENTS:

Exhibit A – Request for Proposal

Exhibit B – CliftonLarsonAllen LLP Technical Proposal

Exhibit C – CliftonLarsonAllen LLP Cost Proposal

CITY OF CHICO

REQUEST for PROPOSALS
for
PROFESSIONAL AUDITING SERVICES

for

THE 2019-20, 2020-21, 2021-22 FISCAL YEARS
WITH OPTION FOR TWO SUCCEEDING FISCAL YEARS

PROPOSALS DUE: FEBRUARY 6, 2020

CITY OF CHICO
REQUEST FOR PROPOSALS
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CITY OF CHICO
REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information

The City of Chico (City) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2020, 2021 and 2022 with the option of auditing its financial statements for each of the two succeeding fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. Government Accountability Office's (GAO) Government Auditing Standards, the provisions of the current Single Audit Act Amendments and the provisions of U.S. Office of Management and Budget (OMB), Audits of States, Local Governments, and Non-Profit Organizations.

There is no expressed or implied obligation for the City to reimburse responding firms for any expenses incurred in preparing proposals or other related costs in response to this request.

To be considered, the proposal **must be received** by the Accounting Manager via email no later than 3:00 p.m., Thursday, February 6, 2020 to the following email:

kathryn.mathes@chicoca.gov

Please title the proposal RFP City of Chico Audit Services 2020

Proposals submitted will be evaluated by a Review Committee consisting of key City staff. The Review Committee is scheduled to submit a recommendation to the Finance Committee, which consists of three council members, at the February 26, 2020 meeting. It is anticipated that the Finance Committee will make their recommendation to the City Council on March 3, 2020.

During the evaluation process, the Review Committee and the City reserve the right, where it may serve the City's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the Review Committee or the City, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal

indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City and the firm selected.

Following the selection of a firm, it is expected a contract will be executed between both parties by May 1, 2020.

B. Term of Engagement

A three-year contract is contemplated, with the option of extending the contract up to an additional two years, all subject to the annual review and recommendation of the Finance Director, the satisfactory negotiation of terms (including a price acceptable to both the City and the selected firm), the concurrence of the City and the annual availability of an appropriation.

C. Assignment of Contract

No assignment by the firm of any contract to be entered into hereunder or any part thereof, or of funds to be received there under by the firm, will be recognized by the City.

II. NATURE OF SERVICES REQUIRED

A. General

The City is soliciting the services of qualified firms of certified public accountants, with experience auditing cities and/or counties, to audit the comprehensive annual financial report (CAFR) of the City of Chico, and the separate financial statements of its discretely presented component unit, the Chico Urban Area Joint Powers Financing Authority for the fiscal years ending June 30, 2020, 2021 and 2022 with the option to audit the financial statements for each of the two succeeding fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work To Be Performed

The City desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles. In addition, the audit shall result in the expression of separate opinions on the financial statements of the Chico Urban Area Joint Powers Financing Authority.

C. Auditing Standards To Be Followed

To meet the requirements of this request for proposals, the audits are to be performed in accordance with generally accepted auditing standards, as set forth by the American Institute of Certified Public Accountants, the standards set forth for financial audits contained in U. S. General Accounting Office's *Government Auditing Standards*, the provisions of the Single Audit Act of 1984, as Amended, and Title 2 of the Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as well as any other applicable federal, state, local or programmatic audit requirements.

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles for the City of Chico.
2. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles for the Chico Urban Area Joint Powers Authority.
3. A report on the City's compliance with the Gann appropriation limit.
4. Letters required by the Statement on Auditing Standards 114 and 115 and any future required standards that includes identification of the most sensitive disclosures affecting the financial statements and recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the City Council.
5. A report on compliance with applicable laws and regulations.
6. A Single Audit report.
7. An "in-relation-to" report on the schedule of federal financial assistance.
8. A report on the internal control structure used in administering federal financial assistance programs.

9. A report on compliance with general and specific requirements related to major and non major federal financial assistance programs.
10. Any other reports to the governing body as may be required by generally accepted auditing standards.
11. Optional Items (To be shown as separate line items in Cost Proposal):

At any time, based on capacity, and upon sufficient notice to the audit firm, City staff may wish to add these functions to the engagement:

The firm shall provide, compile, and file the Annual Financial Transactions Report (FTR) to the State Controller of California, from data provided by City staff.

The firm provide, compile, and file the Annual Street Report to the State Controller of California, from data provided by City staff.

The firm provide, prepare, the Comprehensive Annual Financial Report for the City of Chico, including all disclosures, from data provided by City staff.

The firm shall provide, compile, and file the Passenger Facility Charge Audit

E. Special Considerations

1. A representative of the audit firm is expected to attend and present the results of the audit at either a meeting of the City's Finance Committee or a meeting with the City Council at which the audit report is presented.
2. The City currently issues a Comprehensive Annual Financial Report (CAFR) which would meet the requirements of the Awards for Excellence in Government Finance Program of the Government Finance Officers Association (GFOA) of the United States and Canada. The cost proposal should identify separately any components of work solely associated with this effort. The City has received the award for the past fifteen years and we have submitted our CAFR to the GFOA for the fiscal year ended June 30, 2019.
3. Report preparation and printing of the City's Comprehensive Annual Financial Report, and the Financial Reports for the Chico Urban Area Joint

Powers Financing Authority are the responsibility of the City. The Single Audit report is to be prepared by the auditor but printed by the City.

- a. Report Preparation - The City will compile the basic financial statements including the notes to the financials, Management Discussion and Analysis, Required Supplementary Information, combining statements and the statistical section, as applicable. The City will provide the auditor with all reports and changes required by the Auditor will be made by the City.

4. The City's Finance staff includes personnel who have prepared CAFRs and other financial reports as well as performed audits of local governments. As a result, we take great pride in producing superior financial reports and we understand the necessity of working with our auditors to achieve common goals.

5. The Auditors may be consulted occasionally throughout the year as an information resource. The Auditors may be asked to provide guidance on implementation of GASB requirements and specifics of Federal and State regulations as they may affect local government accounting and reporting.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Person/Organizational Chart/Location of Offices

The auditor's principal contact with the City will be Accounting Manager Kathryn Mathes, CPA (530) 879-7343 or kathryn.mathes@chicoca.gov, or a designated representative, who will coordinate the assistance provided by the City to the auditor.

B. Background Information

The City of Chico is a charter city, incorporated under the laws of the State of California in 1872. The governing body of the City is a seven-member council. The Council is responsible for the legislative and executive activities of the City. A city manager is appointed by and reports to the Council. This individual is responsible for implementing the policies of the Council and for overseeing the daily operations of the City.

The City serves an area of 32.8 square miles with a population of approximately 112,111. The fiscal year of the City begins on July 1 and ends on June 30.

The following services are provided by the City to its citizens: public safety (police and fire), streets and roads, public improvements, planning and zoning, parking and transportation, park facilities, airport, sewer, and general administrative services.

The City has a total estimated annual salaries and benefits of \$43,000,000 covering 386 full-time equivalent employees. The City is organized into fourteen departments with the accounting and financial reporting functions of the City essentially centralized in the Finance Department.

More detailed information on the government and its finances can be found in the prior years' audited financial reports as well as the current and prior years' budget documents. These documents are located on the web at http://www.chico.ca.us/Finance/Home_Page.asp.

C. Fund Structure

The City has four major governmental funds:

- General Fund
- CDBG and HOME Housing Special Revenue Fund
- Capital Grants Project Fund
- Low and Moderate Income Housing Asset Fund

The City has four major proprietary funds:

- Sewer Enterprise Fund
- Parking Enterprise Fund
- Private Development Enterprise Fund
- Airport Enterprise Fund

In addition, the City also maintains twenty-six non-major governmental funds, four internal service funds, one private-purpose trust fund (Successor Agency to the Chico Redevelopment Agency) and one agency fund. Finally, the City also reports the Chico Urban Area Joint Powers Financing Authority as a discretely presented component unit.

D. Pension Plans

The City participates in the State of California Public Employees Retirement System (PERS).

E. Other Post Employment Benefits

The City allows retirees to participate in the City's healthcare plan administered by the City. Premiums are determined for active employees and retirees on a combined basis. As a result, an implied subsidy is reflected under GASB 75.

F. Budgetary Basis of Accounting

Accounting records are maintained on a budgetary basis during the year and converted to full accrual or modified accrual basis, as applicable, at year end.

G. Structure of Finance Operations

The Finance Department is headed by Scott Dowell, CPA, Administrative Services Director, and consists of thirteen employees working in three main areas: payroll and accounts payable, revenue and accounts receivable, and budget and cash management.

H. Computer Systems

Accounting records are maintained in-house utilizing Central Square ONESolution PA Software. Access to detailed on line transactions is available upon request.

I. Availability of Prior Reports

Interested proposers who wish to review prior years' audit reports can access them on the City of Chico's website at <http://www.chico.ca.us/finance/CAFRMainPage.asp>

IV. TIME REQUIREMENTS

A. Proposal Calendar

Request for Proposals issued	January 6, 2020
Due date for Proposals	February 6, 2020 (by 3:00 PM)

B. Notification and Desired Contract Dates

Oral interviews (conducted at City's discretion)	Week of February 10-14, 2020
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Finance Committee recommendation of award	February 26, 2020
City Council approval of award	March 3, 2020
Selected Firm notified	March 4, 2020
Desired contract date	May 1, 2020

C. Date Audit May Commence

For the 2019-20 Fiscal Year, the planning phase of the audit engagement may commence upon notification to the auditor of acceptance of their proposal. The auditor shall provide the City with an audit plan and a list of schedules to be prepared by City personnel prior to the beginning of fieldwork. It is expected that interim fieldwork would be performed in May or June with the final phase of fieldwork commencing in early October.

D. Schedule for the 2020-21, and 2021-2022 Fiscal Year Audits

A similar time schedule will be developed for audits of future fiscal years if the City exercises its option for additional audits.

Each of the following should be completed by the auditor no later than the dates indicated.

- I. Interim Work
 - The auditor shall complete any required interim work by June 30 of each audit year.
2. Detailed Audit Plan
 - The auditor shall provide the City, by June 10 both a detailed audit plan and a list of all schedules to be prepared by the City of Chico.
3. Field work
 - The auditor shall complete all fieldwork by October 20 of each audit year.
4. Draft Reports
 - The City Finance Office shall provide the auditor with draft Basic Financial Statements including combining statements no later than October 1, prior to the beginning of fieldwork.

- The Notes to the Financial Statements (i.e., Long-Term Debt, Capital Assets, Cash and Investments, etc.) will be substantial completed no later than October 15, prior to the beginning of fieldwork.
- Required Supplementary Information (RSI), Management Discussion and Analysis (MD&A), and the Statistical Section will be provided no later than one week after the end of fieldwork (no later than October 27).
- The City understands that cooperation and timeliness during the review process between the City and auditor are essential for meeting the continuing timelines. As a result, the City requests that the auditors provide necessary feedback on the Basic Financial Statements and Notes by the end of fieldwork in order for the City to modify these reports that will allow the City to successfully complete the RSI, MD&A, Statistical Section, etc. in a timely manner.
 - The auditor shall provide final revisions and suggestions for changes to the CAFR to the Finance Director no later than November 10.
 - The City will provide and make any requested changes as suggested by the auditor no later than November 15.

5. Final Reports

- The auditor shall deliver (emailed pdfs are acceptable) of all Reports (see II.D.) to the City's Administrative Services Director and Accounting Manager no later than the deadline for agenda items for the Finance Committee's last meeting in November (i.e., November 13, 2020 during the first year).

V. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries

Inquiries concerning the request for proposals and the subject of this request for proposals shall be made to:

Kathryn Mathes, CPA, Accounting Manager or Scott Dowell, CPA,
 Administrative Services Director
 P. O. Box 3420
 Chico, CA 95927
 Phone: (530) 879-7343
 Email: kathryn.mathes@chico.ca.gov or scott.dowell@chico.ca.gov

2. Submission of Proposals

The following material is required to be received by **February 6, 2020, by 3:00 p.m** at the address above for a proposing firm to be considered.

a. The proposer shall submit a Technical Proposal to include the following:

i. Title Page

Title page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.

ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for 90 days.

iv. Detailed Proposal

The detailed proposal should follow the order set forth below in Section V.B. of this request for proposals.

v. Executed copies of Proposer Guarantees and Proposer Warranties, attached to this request for proposal (Appendix A and Appendix B)

A. Technical Proposal

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the City of Chico in conformity with the requirement of this request for proposals. As such, the substance of proposals will carry more weight

than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all the points outlined in the request for proposals. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following items must be included. They represent the criteria against which the proposal will be evaluated.

a. Independence

The firm should provide an affirmative statement that it is independent of the City of Chico, and the Chico Urban Area Joint Powers Financing Authority, as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards (latest edition).

In addition, the firm shall give the City written notice of any professional relationships entered into during the period of this agreement.

b. License to Practice in California

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in the State of California.

c. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

d. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality and consistency of staff over the term of the agreement will be assured.

e. Similar Engagements With Other Governmental Entities

For the firm's office that will be assigned responsibility for the audit, the City requests a list of all current governmental audit clients.

f. Specific Audit Approach

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

B. Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The City will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost bid. Such costs should not be included in the proposal.

2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The second page of the cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix C) that supports the total all-inclusive maximum price. The cost of special services described in Section II.E. Special Considerations of this request for proposal should be disclosed as separate components of the total all-inclusive maximum price.

3. Out-of-pocket Expenses Included in the Total All-inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the City (Internal Revenue Service per diem rates) for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented on the second page of the dollar cost bid in the format provided in the attached (Appendix C). All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, a statement must be included in the dollar cost bid stating the firm will accept reimbursement for travel, lodging and subsistence at the prevailing City rates for its employees.

4. Rates for Additional Professional Services

If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between City and the firm. Any such additional work agreed to between City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

5. Manner of Payment

Progress payments to the firm will be made at the time of completion of the interim audit work (45%) and year end audit work (45%). A final payment (10%) will be made upon final acceptance of the audits by the City Council, no later than the first City Council meeting in February.

VI. EVALUATION OF PROPOSALS

A. Review Committee

Proposals submitted will be evaluated by a Review Committee consisting of key Finance Department personnel and other City personnel, as desired.

B. Review of Proposals

The Review Committee will use a point formula during the review process to score proposals. Each member of the Review Committee will first score each technical proposal using each of the criteria described in Section VI.C. The full Review Committee will then convene to review and discuss these evaluations and to combine the individual score to arrive at a composite technical score for each firm. At this point, firms with an unacceptably low technical score will be eliminated from further consideration.

The City of Chico reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

C. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical

qualifications and price, if qualified. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements
 - a. The audit firm is independent and licensed to practice in California.
 - b. The firm has no conflict of interest with regard to any other work performed by the firm for the City.
 - c. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
 - d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
2. Technical Qualifications (Maximum Points - 60)
 - a. Expertise and Experience
 - (1) The firm's past experience and performance on comparable government engagements
 - (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation
 - b. Audit Approach
 - (1) Adequacy of proposed work plan submitted by firm
3. Price (Maximum Points - 40)

COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM.

D. Oral Presentations

During the evaluation process, the Review Committee or the City, at their discretion, may request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Review Committee may have on a firm's proposal. Not all firms may be asked to make oral presentations. The oral presentations can be in person, telephone or Skype.

E. Final Selection

The City Council will select a firm based upon the recommendation of the Finance Committee.

It is anticipated that a firm will be selected by March 3, 2020. Following notification of the firm selected, it is expected a contract will be executed between both parties by May 1, 2020.

F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City and the firm selected.

The City reserves the right without prejudice to reject any or all proposals.

Appendix A

PROPOSER GUARANTEES

- I. The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.
- II. The proposer has read Appendix C, Contractual Requirements, and agrees that the rights and prerogatives as detailed in that appendix are retained by the City of Chico.
- III. The proposer agrees to be bound by the contractual requirements delineated in Appendix C.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

Appendix B

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

TOTAL ALL-INCLUSIVE MAXIMUM PRICE

In accordance with the Request for Proposals for Auditing Services issued by City of Chico, the firm referenced below hereby submits the following cost proposal:

SERVICES - As described in Section II of the RFP (Detail on subsequent pages)	2019-20	2020-21	2021-22	2022-23	2023-24
City of Chico Report					
Report on City's compliance with Gann limit					
Chico Urban Area Joint Powers Financing Authority Report					
Single Audit Report					
TOTAL ALL INCLUSIVE MAXIMUM PRICE					

Special Considerations - Section II E					
---------------------------------------	--	--	--	--	--

Firm Name: _____

I hereby certify that the undersigned is authorized to represent the firm stated above, empowered to submit this bid, and, if selected, authorized to sign a contract with the City for the services identified in the Request for Proposals.

Signature: _____

Printed Name: _____

Date: _____

Appendix B

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
SUPPORTING SCHEDULE FOR _____

(Provide Supporting Schedule for each Service listed on Appendix C)

This schedule is intended to provide additional detail on the work effort to be undertaken by the firm.

	Hours	Total 2019-20	Total 2020-21	Total 2021-22	Total 2022-23	Total 2023-24
Partners						
Managers						
Supervisory Staff						
Professional Staff						
Clerical/Support Staff						
Other						
Sub-Total						
Meals/Lodging						
Transporation						
Other (Specify)						
Sub-Total						
GRAND TOTAL						

Firm Name: _____

Appendix B

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

HOURLY RATES

Hourly rates of the Firm's Employees for services included in this RFP. This may also be used for services requested outside the scope of the audits.

	Hourly Rate
Partner	
Manager	
Supervisory Staff	
Professional Staff	
Clerical/Support Staff	
Other	

Firm Name: _____

CITY OF CHICO - PROFESSIONAL SERVICES AGREEMENT

Consultant

Project Title

Budget Account Number

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THIS PROFESSIONAL SERVICES AGREEMENT (Agreement) is entered into on _____, 20____, between the City of Chico, a municipal corporation under the laws of the State of California, (City) and _____, a(n) individual/partnership/ California (or other state of incorporation) corporation, (Consultant).

SECTION 1 - DESCRIPTION OF PROJECT

City desires to undertake that certain project (Project) described in EXHIBIT A, entitled “DESCRIPTION OF PROJECT,” and to engage Consultant to provide the required professional services relating to the Project.

SECTION 2 - SCOPE OF PROFESSIONAL SERVICES - BASIC; COMPLETION SCHEDULE

Consultant shall perform those basic professional services in connection with the Project as are set forth more particularly in EXHIBIT B, entitled “SCOPE OF PROFESSIONAL SERVICES - BASIC; COMPLETION SCHEDULE,” and shall complete said professional services in accordance with the completion schedule for professional services as incorporated in EXHIBIT B.

SECTION 3 - SCOPE OF PROFESSIONAL SERVICES - ADDITIONAL; COMPLETION SCHEDULE

City and Consultant agree that it may be necessary, in connection with the Project, for Consultant to perform or secure the performance of professional services other than those set forth in EXHIBIT B. In each such instance, Consultant shall advise City, in advance and in writing, of the need for such additional professional services, their cost and the estimated time, if appropriate, required to perform them. Consultant shall not proceed to perform any such required additional professional service until City has determined that such professional service is beyond

the scope of the basic professional service to be provided, is required, and has given its written authorization to perform or obtain it. Each additional professional service so authorized shall constitute an amendment to this Agreement, shall be identified and sequentially numbered as "Amendment No. 1" and so forth, shall be subject to all of the provisions of this Agreement, and shall be incorporated into EXHIBIT B accordingly.

SECTION 4 - COMPENSATION

Consultant shall be compensated for professional services rendered to City pursuant to this Agreement periodically in the amounts, manner and in accordance with the payment schedule as set forth in EXHIBIT C, entitled "COMPENSATION." Amounts due to Consultant from City for professional service rendered shall be evidenced by the submission to City by Consultant of an invoice, prepared in a form satisfactory to City, setting forth the amount of compensation due for the period covered by it. Each such invoice shall be forwarded to City so as to reach it on or before the 15th day of the month next following the month or months, or other applicable period, for which the professional service invoiced were provided. All such invoices shall be in full accord with any and all applicable provisions of this Agreement. City will make payment on each such invoice within 30 days of receipt of it. However, if Consultant submits an invoice which is incorrect, incomplete, or not in accord with the provisions of this Agreement, then City shall not be obligated to process any payment to Consultant until a correct and complying invoice has been submitted.

SECTION 5 - RESPONSIBILITY OF CONSULTANT

By executing this Agreement, Consultant warrants to City that Consultant possesses, or will arrange to secure from others, all of the necessary professional capabilities, experience, resources and facilities necessary to provide to City the professional services under this Agreement. In procuring the professional services of others to assist Consultant in performing the professional services set forth at EXHIBIT B or additional professional services under SECTION 3 of this Agreement, Consultant shall not employ or otherwise obtain the professional services of any person or entity known to Consultant or City to have, or be likely to develop during the term of this Agreement, an interest that is personally, or professionally, or financially adverse to any interest of City. Consultant will follow the best current, generally accepted professional practices in performing tests and procedures, making findings, rendering opinions, preparing factual presentations and providing professional advice and recommendations regarding professional services rendered under this Agreement.

SECTION 6 - RESPONSIBILITY OF CITY

To the extent appropriate to the Project contemplated by this Agreement, City shall:

6.1 Assist Consultant by placing at Consultant's disposal all available information pertinent to the Project, including previous reports and any other data relative to design and construction of the Project.

6.2 Guarantee access to and make all provisions for Consultant to enter upon public and private property as required for Consultant to perform Consultant's professional services.

6.3 Examine all studies, reports, sketches, drawings, specifications, proposals, and other documents prepared and presented by Consultant, and render verbally or in writing as may be

CA STD FORM 06/21/19

appropriate, decisions pertaining thereto within a reasonable time so as not to delay the progress of the services by Consultant.

6.4 Designate in writing a person to act as City's representative with respect to the services to be performed under this Agreement. Such person shall have complete authority to transmit instructions, receive information, interpret and define City's policies and decisions with respect to materials, equipment, elements and systems pertinent to Consultant's professional services.

6.5 Give prompt written notice to Consultant whenever City observes or otherwise becomes aware of any defect in the Project.

6.6 Furnish approvals and permits from all governmental authorities having jurisdiction over the Project and such approvals and consents from others as may be necessary for completion of the Project.

SECTION 7 - INDEMNIFICATION

To the fullest extent permitted by law, Consultant shall defend (with counsel of City's choosing), indemnify and hold City, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, related to, or incident to any alleged acts, errors or omissions, or willful misconduct of Consultant, its officials, officers, employees, subcontractors, consultants or agents in connection with the services provided under this Agreement, including without limitation the payment of all consequential damages, expert witness fees and attorneys' fees and other related costs and expenses. Consultant shall reimburse City and its officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

Consultant's responsibility for such defense and indemnity obligations shall survive the termination or completion of this Agreement for the full period of time allowed by law. The defense and indemnification obligations of this Agreement are undertaken in addition to, and shall not in any way be limited by, the insurance obligations contained in this Agreement. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by City, its directors, officials, officers, employees, agents, or volunteers. Consultant's obligation to indemnify, defend and hold harmless the City, its officers, employees and agents for claims involving "Professional Liability" claims involving acts, errors or omissions in the rendering of professional services (as defined in Civil Code section 2782.8(2), specifically, architects (Business & Professions Code section 5500), landscape architects (Business & Professions Code section 5615), professional engineers (Business & Professions Code section 6701), and professional land surveyors (Business & Professions Code section 8701)), shall be limited to the extent caused by Consultant's negligent acts, errors or omissions.

SECTION 8 - INSURANCE

Any requirements by City that Consultant carry general liability, errors and omissions, or any other type of insurance in connection with the services to be performed and/or professional

services to be rendered by Consultant pursuant to this Agreement shall be as set forth in EXHIBIT D, entitled “INSURANCE PROVISIONS.”

SECTION 9 - GENERAL PROVISIONS

9.1 Access to Records

Consultant shall maintain all books, records, documents, accounting ledgers, and similar materials relating to services performed for City under this Agreement on file for at least four years following the date of final payment to Consultant by City. Any duly authorized representative(s) of City shall have access to such records for the purpose of inspection, audit and copying at reasonable times, during Consultant's usual and customary business hours. Consultant shall provide proper facilities to City's representative(s) for access and inspection. Consultant shall be entitled to reasonable compensation for time and expenses related to such access and inspection activities, which shall be considered to be an additional professional service to City, falling under the provisions of SECTION 3 of this Agreement.

9.2 Assignment

This Agreement is binding on the heirs, successors, and assigns of the parties hereto and shall not be assigned by either City or Consultant without the prior written consent of the other.

9.3 Changes to Scope of Services - Basic Professional Services

City may at any time, upon a minimum of 10 days written notice, modify the scope of basic professional services to be provided under this Agreement. Consultant shall, upon receipt of said notice, determine the impact on both time and compensation of such change in scope and notify City in writing. Upon agreement between City and Consultant as to the extent of said impacts to time and compensation, an amendment to this Agreement shall be prepared describing such changes. Execution of the amendment by City and Consultant shall constitute the Consultant's notice to proceed with the changed scope.

9.4 Compliance with Laws, Rules, Regulations

All professional services performed by Consultant pursuant to this Agreement shall be performed in accordance and full compliance with all applicable Federal, State, or City statutes, and any rules or regulations promulgated thereunder.

9.5 Conflict of Interest Code Applicability

If City's City Manager has determined that one or several of Consultant's Principal(s) or Project Manager(s) are subject to the provisions of Section 2R.04.180 of the Chico Municipal Code (the City's Conflict of Interest Code), then each such person will be required to comply with the provisions of said Code in connection with the professional services they render to the City under this Agreement. In such event, City's requirements are set forth in EXHIBIT E, entitled “CONFLICT OF INTEREST PROVISIONS,” to this Agreement.

9.6 Exhibits Incorporated

All Exhibits attached to and referred to in this Agreement are hereby incorporated by this reference.

9.7 Independent Contractor

City and Consultant agree that the relationship between them created by this Agreement is that of an employer-independent contractor. Consultant shall be solely responsible for the conduct and control of the services performed under this Agreement. Consultant shall be free to render professional consulting services to others during the term of this Agreement, so long as such activities do not interfere with or diminish Consultant's ability to fulfill the obligations established herein to City.

9.8 Integration; Amendment

This Agreement represents the entire understanding of City and Consultant as to those matters contained herein. No prior oral or written understanding shall be of any force or effect with respect to those matters covered in it. This Agreement may not be modified or altered except by amendment in writing signed by both parties.

9.9 Jurisdiction

This Agreement shall be administered and interpreted under the laws of the State of California. Jurisdiction of litigation arising from this Agreement shall be in that state. If any part of this Agreement is found to be in conflict with applicable laws, such part shall be inoperative, null, and void insofar as it is in conflict with said laws, but the remainder of the Agreement shall continue to be in full force and effect.

9.10 Notice to Proceed; Progress; Completion

Upon execution of this Agreement by the parties, City shall give Consultant written notice to proceed with the services. Such notice may authorize Consultant to render all of the professional services contemplated herein, or such portions or phases as may be mutually agreed upon. In the latter event, City shall, in its sole discretion, issue subsequent notices from time to time regarding further portions or phases of the services. Upon receipt of such notices, Consultant shall diligently proceed with the services authorized and complete it within the agreed time period.

9.11 Ownership of Documents

Title to all documents, designs, drawings, specifications, and the like with respect to services performed under this Agreement shall vest with City at such time as City has compensated Consultant, as provided herein, for the professional services rendered by Consultant in connection with which they were prepared.

9.12 Subcontracts

Consultant shall be entitled, to the extent determined appropriate by Consultant, to subcontract any portion of the services to be performed under this Agreement. Consultant shall be responsible to City for the actions of persons and firms performing subcontract services. The subcontracting of services by Consultant shall not relieve Consultant, in any manner, of the obligations and requirements imposed upon Consultant by this Agreement.

9.13 Term; Termination

The term of this Agreement shall commence upon City's issuance to Consultant of a notice to proceed for all or a portion of the services, as hereinabove provided, and shall end upon

CA STD FORM 06/21/19

*Pursuant to The Charter of the
City of Chico, Section 906(D)

REVIEWED AS TO CONTENT:

Scott Dowell, Administrative Services Director*

*Reviewed by Finance and Information Systems

ORDINANCE NO. 2506
(Codified)

1
2 ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CHICO AMENDING SECTIONS
3 3.16.060, 3.20.060, AND THE ADDITION OF SECTION 3.16.070 TO THE CHICO
MUNICIPAL CODE

4
5 BE IT ORDAINED by the Council of the City of Chico as follows:

6 That section 3.16.060 of the Chico Municipal Code is amended to read as follows:

7 **3.16.060 Award of purchase orders.**

8 Purchase orders shall be awarded by the purchasing officer to the person submitting the
9 lowest responsible quotations, except as follows:

10
11 A. If two or more quotations are received for the same total amount or unit price,
12 quality and service being equal, and, further, if in the sole discretion of the purchasing
13 officer, the public interest will not permit the delay of inviting new quotations, then the
14 purchasing officer may choose one or accept the lowest quotation made by negotiation
with the persons submitting the tie quotations; and

15
16 B. Sellers, vendors, suppliers, and contractors of supplies and equipment who maintain
17 places of business located within the limits of the city shall be given preference if quality,
18 price, and service are equal in accordance with Chico Municipal Code Section 3.16.070.

19 That section 3.20.060 of the Chico Municipal Code is amended to read as follows:

20 **3.20.060 Award of contract.**

21
22 Contracts shall be awarded by the purchasing officer to the lowest responsible bidder
23 except as follows:

24 A. If two or more bids received are for the same total amount or unit price, quality and
25 service being equal, and further, if in the sole discretion of the purchasing officer the
26 public interest will not permit the delay of re-advertising for bids, then the purchasing
27 officer may accept the lowest bid made by negotiation with the tie bidders following the
28 bid opening; and

1 B. Sellers, vendors, suppliers, and contractors of supplies and equipment who maintain
2 places of business located within the limits of the city shall be given preference if quality,
3 price, and service are equal in accordance with Chico Municipal Code Section 3.16.070.

4 That section 3.16.070 is added to the Chico Municipal Code to read as follows:

5 **3.16.070 Local Vendor Purchasing Preference Policy**

6
7 A. Statement of policy and granting of preference.

8 In order to promote the economic health of the city and to encourage local participation in
9 the procurement of goods, supplies, equipment and services by the city, preference shall be
10 granted to each responsible local vendor by an amount equal to five percent (5%) of the
11 total price bid by each of the responsible local vendors.

12 A bid or proposal from a local vendor for goods, supplies, equipment or services will be
13 tabulated as if it were five percent (5%) below the total figure actually set forth in the bid
14 or proposal. The local vendor preference shall not cumulatively be greater than \$50,000.

15 B. Definition and verification of local vendor.

16
17 1. Local vendor means and refers to a seller, supplier, contractor of supplies and equipment or
18 a service provider that:

- 19 a) Has a "fixed place of business" within the city limits. "Fixed place of business" shall
20 mean premises occupied for the particular purpose of conducting a business therein and
21 regularly kept open during normal business hours with a competent person in
22 attendance for the purpose of attending to such business;
- 23 b) Has a current business license issued by the city;
- 24 c) Has paid all business assessments and fees imposed by the city; and
- 25 d) Began doing business within the city at least one year prior to the date the city invites
26 bids or quotations for the relevant purchase to which the local vendor is responding.

27 2. Responsible local vendor means a local vendor who:

- 28 a) Is not barred from government contracts for prior misconduct;

- 1 b) Has not engaged in conduct that would be considered non-responsible under the
2 bidding provisions of the California Public Contract Code and the authorities
3 interpreting that code;
- 4 c) Has not had performance issues with prior contracts or is not in active litigation with
5 the city;
- 6 d) Has the necessary materials, personnel and equipment to perform the work or services
7 at issue; and
- 8 e) Complies with all city bid procedures.
- 9 3. Verification of local vendor. Any vendor claiming to be a local vendor shall so certify in
10 the bid or proposal. The City Manager shall have the final discretion to determine if
11 a vendor meets the definition of local vendor set forth above.
- 12 C. Exceptions to local vendor preference policy. Notwithstanding anything to the contrary stated
13 in this section, the local vendor preference granted by this section shall not apply to the
14 following purchases or contracts:
- 15 1. Professional services;
- 16 2. Procurement of goods, supplies, equipment or services with an estimated cost of five
17 thousand (\$5,000.00) dollars or less;
- 18 3. Emergency purchases as defined in the California Public Contract Code or local ordinance;
- 19 4. Sole source purchases made by the city;
- 20 5. Procurement of goods, supplies, equipment or services which are funded in whole or in
21 part by a governmental entity and the laws, regulations, and policies governing such
22 funding prohibit application of a local preference;
- 23 6. Where no bids have been received by the city following bid announcements;
- 24 7. Procurement of goods, supplies, equipment or services with an estimated cost of one
25 million (\$1,000,000.00) dollars or greater; and
- 26 8. In addition, in its sole discretion the city council shall have the authority to waive
27 application of these local vendor preference provisions in connection with contracts over
28 which the city council has contracting or approval authority.
- D. Quality and fitness. The local preference set forth in this section shall in no way be construed
 to inhibit, limit or restrict the right and obligation of the city council and the city manager to

1 compare quality and fitness for use of supplies, equipment, and services proposed for purchase
 2 and compare the qualifications, character, responsibility, and fitness of all persons, firms, or
 3 corporations submitting bids or proposals. In addition, the preferences set forth in this section
 4 shall in no way be construed to prohibit the right of the city council or the city manager from
 5 giving any other preference permitted by law. Notwithstanding the provisions of subsection
 6 C.1 above, if the city manager finds a local professional services vendor is equally responsive
 7 in meeting the needs of the city, including, but not limited to, price, qualifications, character,
 8 responsibility and fitness, the preference may be given to a local professional
 9 services vendor, recognizing the value of local knowledge and expertise.

10 E. Application. The local vendor preference provided in this section shall apply to new contracts
 11 and purchases for goods, supplies, equipment and materials first solicited on or after 30 days
 12 after the adoption of this section.

13 F. Findings. Whenever soliciting proposals for the provision of goods, supplies, equipment or
 14 services governed by this section, the findings shall be included in the notification to all
 15 bidders.

16 This ordinance was adopted by the City Council of the City of Chico at its meeting
 17 held on ~~November 7, 2010~~ by the following vote:

18 AYES: Coolidge, Ory, Schwab, Sorensen, Stonw, Fillmer, Morgan

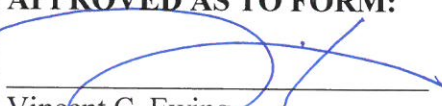
19 NOES: None

20 ABSENT: None

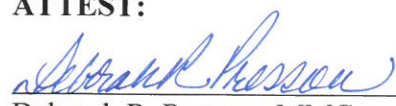
21 ABSTAIN: None

22 DISQUALIFIED: None

23 **APPROVED AS TO FORM:**

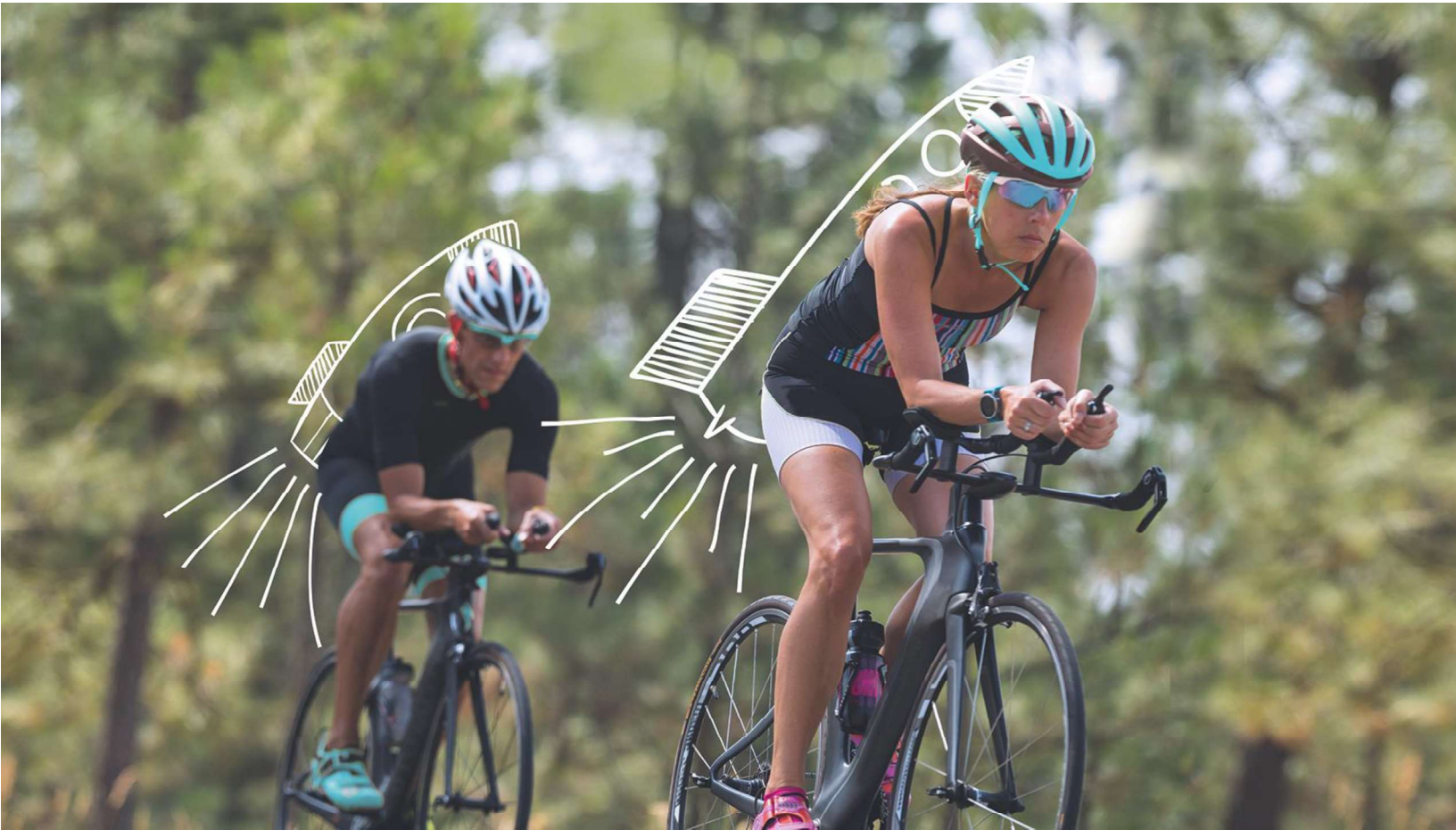
24 
 25 Vincent C. Ewing
 City Attorney*

26 **ATTEST:**

27 
 28 Deborah R. Presson, MMC
 City Clerk

*Pursuant to The Charter of the City of Chico, Section 906(E)

Create Opportunities



Submission date: February 6, 2020

Technical proposal to provide professional auditing services to:

City of Chico

Prepared by:

CliftonLarsonAllen LLP

925 Highland Pointe Drive, Suite 450

Roseville, CA 95678

916-784-7800 | fax 916-784-7850

Richard Gonzalez, CPA, Principal

Rich.Gonzalez@CLAconnect.com



[CLAconnect.com](https://www.claconnect.com)

WEALTH ADVISORY

OUTSOURCING

AUDIT, TAX, AND
CONSULTING

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Transmittal Letter

February 6, 2020

Kathryn Mathes, CPA, Accounting Manager
City of Chico
P. O. Box 3420
Chico, CA 95927



CLA (CliftonLarsonAllen LLP) Exhibit B
925 Highland Pointe Drive
Suite 450
Roseville, CA 95678
916-784-7800 | fax 916-784-7850
CLAconnect.com

Dear Ms. Mathes:

Thank you for inviting us to propose our services to you. CliftonLarsonAllen LLP (CLA) gladly welcomes the opportunity to share our approach to helping the City of Chico (the City) meet its need for professional auditing services. The enclosed proposal responds to your request for professional auditing services for the fiscal years ending June 30, 2020, 2021, and 2022 with the option of auditing its financial statements for each of the two succeeding fiscal years.

We are confident that our extensive experience serving cities and similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA the most qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the City's consideration:

- ***Strong Methodology and Responsive Timeline.*** In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our past experience performing similar work for other local governments. In addition to our local government clients, we currently serve more than 2,700 governmental organizations nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. We have developed a work plan that takes into consideration your unique needs as a governmental entity in the state of California. The work plan also minimizes the disruption of your staff and operations, and provides a blueprint for timely delivery of your required reports.
- ***Communication and Proactive Leadership.*** The City will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the City, and take an active role in addressing them.
- ***A Focus on Providing Consistent, Dependable Service.*** We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.
- ***CAFR Assistance.*** We understand the City's desire to issue a CAFR and receive the Government Finance Officers Association (GFOA) certificate of achievement for excellence in financial reporting. Our team is comprised of individuals, dedicated to your engagement, with significant experience assisting governmental entities in receiving this award. We will work closely with the City to assist in your CAFR preparation and review of the GFOA checklist, to best position the City to continue receiving this award.

Understanding of the scope of services

We have read the Request for Proposal and we understand the scope of work to be performed and the reports to be issued summarized in Section 2 of the RFP pages 2-4.

Commitment to perform work within the time period

CLA will perform these services in the time period specified in the RFP and as finalized in the planning stages of the engagement. Please see the proposed project timeline on page 29 for the year ended June 30, 2020 and subsequent years.

We are confident that our technical approach, insight, and resources will result in unmatched client service for the County. For ease of evaluation, the structure of our proposal follows your RFP section titled *V. Proposal Requirements*.

This proposal is a firm and irrevocable offer for 90 days.

We are eager to work with you and welcome the chance to present our proposal to the evaluation committee or entire management team. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in black ink that reads "Rich Gonzalez". The signature is written in a cursive, flowing style.

Richard Gonzalez, CPA

Principal

916-784-7800

Rich.Gonzalez@CLAconnect.com

Detailed Proposal

a. Independence

CLA is independent of the City of Chico as required by auditing standards generally accepted in the United States and the U.S. Government Accountability Office's *Government Auditing Standards*. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your audit are independent of the City.

b. License in the State of California

CLA is duly licensed to practice public accountancy in the state of California and other states.

CALIFORNIA BOARD OF ACCOUNTANCY	
Licensee Name:	CLIFTONLARSONALLEN LLP
License Type:	CPA - Partnerships
License Number:	7083
License Status:	CLEAR <u>Definition</u>
Expiration Date:	July 31, 2020
Issue Date:	July 27, 2006
Address:	60 S MARKET STREET
City:	SAN JOSE
State:	CA
Zip:	95113
County:	SANTA CLARA
Disciplinary Actions/License Restrictions:	No

c. Firm Qualifications and Experience

CLA has more than 60 years of experience. We exist to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, outsourcing, audit, tax, and consulting services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 6,100 people, more than 120 U.S. locations, and a global affiliation, we bring a wide array of approaches to help clients in all markets, foreign and domestic.



With CLA by your side, you can find everything you need in one firm.

Professionally or personally, big or small, we can help you discover opportunities and achieve more than you believed possible.



Size of the firm's governmental audit staff

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 6,100 people, more than 120 U.S. locations, and a global affiliation, we bring a wide array of approaches to help clients in all markets, foreign and domestic.

Staff Level	Firm	Public Sector Group	CA	Sacramento
Principal	815	167	69	21
Signing Director	105	1	7	6
Director	1475	232	71	25
Manager	504	142	33	11
Senior	1116	273	84	31
Associate	1,217	330	88	30
Paraprofessional	453	0	26	14
Intern	187	0	15	3
Support	384	78	22	5
Grand Total	6,256*	1,223	458	146

*Our number of employees varies throughout the year. This table represents our employee population as of the date of this proposal. Elsewhere, for general information purposes, CLA uses the round number of approximately 6,100 people.

Location of the office performing work

CLA Sacramento Office
925 Highland Pointe Drive, Suite 450
Roseville, CA 95678

Number and nature of professional staff employed

Staff	Staff Level	Full-time	Part-time
Richard Gonzalez, CPA	Principal	√	
Elba Zuniga, CPA	Principal	√	
Jeffrey Peek, CPA	Senior Manager	√	
Joey Judson	Senior Associate	√	

Joint venture or consortium

We are not a joint venture or alliance of firms. We have the capabilities of providing all services outlined in the proposal with existing personnel from various California offices.



Experience with local governments of a similar nature and scope

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful CPA firms serving governmental entities. Our strong reputation for serving state and local government units provides the City the confidence in their decision to select CLA as their professional service provider.

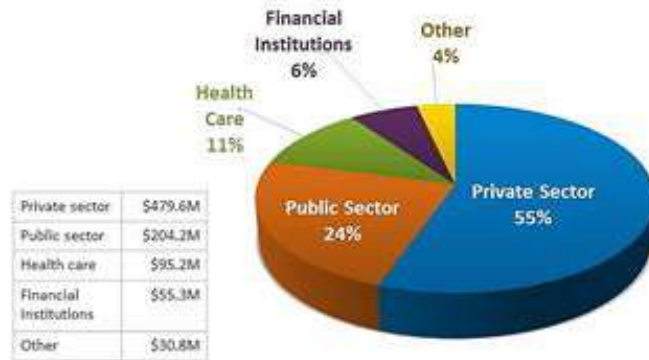
We have one of the largest governmental audit and consulting practices in the country, serving more than 2,700 governmental clients nationwide. Public sector clients represent approximately one-fourth of all firm-wide revenue, and each of the government services team members are thoroughly versed in the issues critical to complex governmental entities.

Our continuous growth in working with the government sector has come about because we continually provide assistance to our clients in meeting their objectives.

As a CPA firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other CPA firms.

Our more than 700 assurance professionals serve local, county, and state government agencies nationwide. It has been our primary focus for more than 60 years. We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our goal is to become familiar with all aspects of your operations, not just the information needed for the year-end audit. Our CPAs and consultants will stay in touch with you throughout the year, so we can offer solutions to challenges as they arise. You'll benefit from a close personal connection with a team of professionals devoted to state and local government agencies.

Professional Fees by Sector



Any CPA firm can provide audit and accounting services, but few specialize in the area of accounting and auditing for local government entities like we do.



GFOA award-winning CAFR

The Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting is awarded to state and local governments that go beyond the minimum requirements of generally accepted accounting principles. It is awarded to state and local governments who produce a comprehensive annual financial report that evidences the spirit of transparency and full disclosure. Members of the GFOA staff and the GFOA Special Review Committee (SRC) review reports submitted to the CAFR program.

CLA provides audit services to many entities that received the GFOA Certificate of Excellence in Financial Report. All of the procedures noted in our audit approach and our technical review of the CAFR are done to help the County prepare and publish the top product possible. Our managers and principals who review the CAFR have a strong understanding of the GFOA requirement for the certificate. We understand that this is a prestigious award for the County and a great accomplishment for the Finance and Accounting departments.

We will review the GFOA comment letter for each CAFR and provide the County advice regarding the response to the GFOA reviewer's comments. Our procedures with respect to the CAFR will be the review of the comments from GFOA on the prior year submission to determine they were adequately addressed, completion of the CAFR checklist, and review of the transmittal letter and statistical data to determine that information presented is reasonable and agrees with the information in the combined financial statements and management's discussion and analysis (MD&A), where applicable.

We understand the interrelationships of the many and varied components of a governmental entity's combined financial statements, allowing us to quickly determine errors or problems with the combined financial statements. Our depth of knowledge and experience also allows us to assist the County with the preparation of the CAFR and improvement of the County's combined financial statements.

Our involvement with clients in the GFOA Certificate program helps to determine that we are on the leading edge of reporting trends and techniques. We have been engaged by various entities to review their statements for compliance with program requirements. We have aided clients in the early implementation of professional pronouncements and regularly provide our clients with updates on new pronouncements which will affect them and will do the same for the County.

Recent clients that we have assisted with the GFOA Certificate from our Sacramento office:

County of Butte	County of Calaveras	County of Lake
County of Marin	County of Monterey	County of Napa
County of Nevada	County of Placer	County of San Luis Obispo
County of Santa Cruz	County of Shasta	County of Trinity
County of Yolo	City of Elk Grove	City of Henderson
City of Porterville	City of Reno	



Certificate of Achievement for Excellence in Financial Reporting Program (CAFR) Reviewers

The table below identifies the professionals who are currently members of the GFOA Special Review Committee:

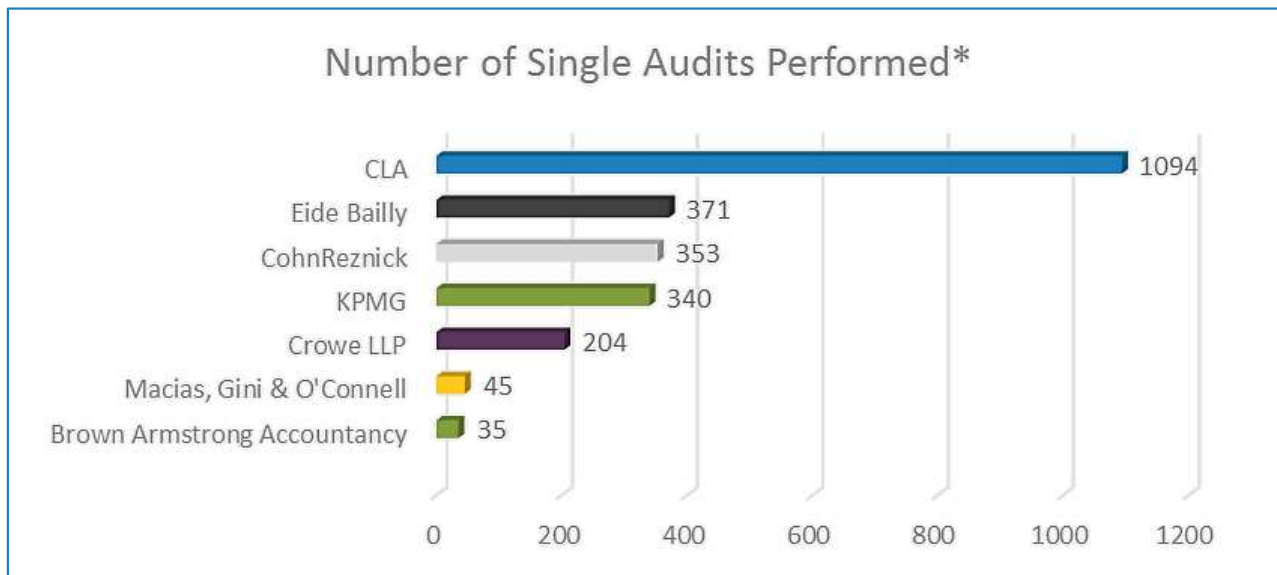
CLA Current GFOA Special Review Committee Members			
Name	Title	Location	Years of Experience
Carrie Bartow, CPA, CGMA	Principal	Colorado Springs, CO	15+
Julie S. Fowler, CPA	Signing Director	Sebring, FL	18+
Rich Gonzalez, CPA	Principal	Roseville, CA	20+
Michelle Hoffman, CPA	Manager	Minneapolis, MN	8+
Christopher G. Knopik, CPA, CFE	Principal	Minneapolis, MN	13+
Jacob S. Lenell, CPA	Principal	Milwaukee, WI	10+
David P. Phillips, CPA	Principal	Tucson, AZ	33+
Jeffrey Peek, CPA	Senior Manager	Roseville, CA	13+
Christian J. Rogers, CPA	Principal	Lexington, MA	20+
Sean M. Walker, CPA, CGFM, CGMA	Principal	Baltimore, MD	16+
Miranda Wendlandt, CPA, CFE	Manager	Alexandria, VA	8+
Walker D. Wilkerson, CPA	Principal	Lakeland, FL	25+
Ella Zuniga, CPA	Principal	Roseville, CA	25+

Single audit experience

CLA has become the national leader in providing audit, tax and many other financial services to government entities similar to the County. Our client portfolio of nonprofit, government, and health care institutions represents nearly half of the firm's total revenues. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.



CLA performs the largest number of Single Audits in the United States! We audited nearly \$56 billion dollars in federal funds in 2018!



**The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends from January 1, 2018 – December 31, 2018.*

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal grants specific to the City and can enhance the quality of the City's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's UG and who will offer both knowledge and quality for the City. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

The AICPA clarified auditing standard, AU-C 801 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with OMB UG. Our risk-based approach incorporates this guidance.

Single audit resource center (SARC) award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey in June 2018.



The survey queried 10,762 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2017 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.

The City needs an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved. You will benefit from CLA's experience in this area!

Quality control and peer review report

The most recent peer review report we received expressed a rating of *pass*, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The peer review did include several reviews of government engagements. The full report is provided on the following page.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in OMB *Uniform Guidance*.





Report on the Firm's System of Quality Control

November 21, 2019

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP



Results of federal or state desk reviews

CLA has been subject to several federal and state desk reviews by state oversight agencies during the past three years, and we have successfully resolved all findings. In addition, our government audits are subject to review by each agency’s Office of Inspector General as well as the U.S. Government Accountability Office and we have also successfully resolved all findings identified in those reviews. There have been no terminations or disciplinary actions taken against CLA with any regulatory bodies or professional organizations during the past three years.

Disciplinary action and pending litigation

From time to time, the firm is a defendant in lawsuits involving alleged professional malpractice. In all cases, the firm believes that it has a strong position and intends to defend it vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions of the firm's malpractice insurance, all cases are expected to be fully covered by insurance and will not have a material impact on the firm or its ability to perform these services.

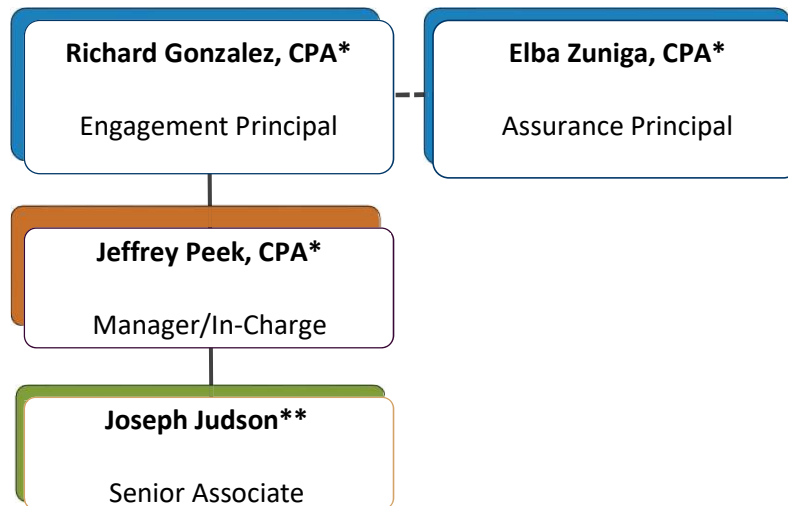
Moreover, in those cases where claims have been resolved by settlement (the vast majority of our cases), the firm is typically subject to confidentiality agreements that prohibit the disclosure of information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements.

d. Partner, Supervisory and Staff Qualifications and Experience

CLA has the resources on a local and national level to provide staffing for all the County’s engagement needs. An experienced engagement team has been aligned to provide you with the most value for your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. All engagement staffing for the County will be provided by full time CLA employees.

The most important resource any business has is people — the right people.

The following are the County’s key engagement team members:



**Licensed to practice as a certified public accountant in California*
***CPA candidates*



Roles and responsibilities

Engagement Principal – Richard Gonzalez will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Rich is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.

Principal – Elba Zuniga, CPA will serve as the quality assurance principal

Manager – Jeffrey Peek, CPA will act as the lead manager on the engagement. In this role, Jeff will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of the financial statements and all related reports.

Senior Associate – Joey Judson will be responsible for the day to day activities for this engagement.

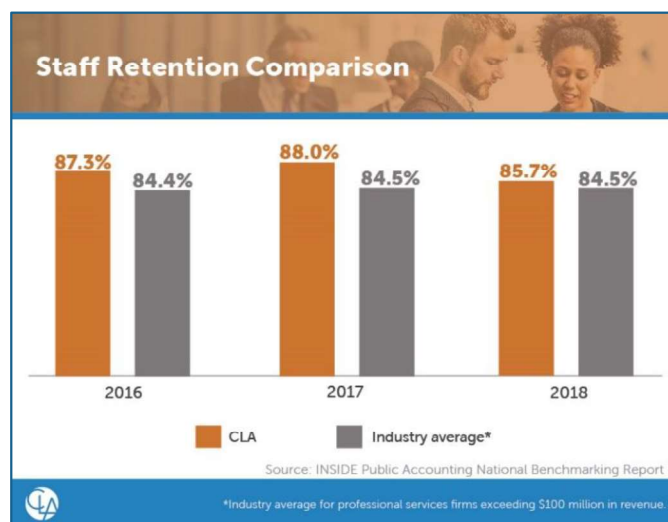
Additional Staff – We will assign additional staff to your engagement based on your needs and their experience providing services to state and local governments. Ideally, the staff assigned to your team will be from our Roseville office with state and local government as their industry focus at CLA.

All management team members assigned to your audit engagement team will hold a CPA designation. Additional staff will hold a minimum of a bachelor's degree from an accredited university, be a licensed CPA or CPA candidate, and will be closely managed by one or more of the individuals listed above.

Staff continuity

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. When it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have an adequate number of qualified staff members to provide the County with top service over the term of the engagement.



CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. Continuity results in increased efficiency and quality because staff assigned to the engagement will not have to go through a “learning curve” with annual engagements or each new project. Client staff spends less time orienting the engagement team, and more time working toward goals. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.

Resumes and continuing professional education

Resumes of each key engagement team member can be found on the following pages.



Richard Gonzalez, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Sacramento, California

Phone 916-677-5760
Rich.Gonzalez@CLAconnect.com



Profile

Mr. Gonzalez, a principal and CPA, has more than 20 years of public sector auditing experience, which includes audits of counties, cities, special districts and state agencies. Rich's experience includes the successful training of client staff in the preparation of their organization's CAFR. He participates as a CAFR reviewer within the *GFOA Special Review Committee*.

Technical experience

- Governmental audits
 - Counties
 - Cities
 - State departments
 - Water, fire, flood and sanitation districts
 - Air pollution districts, Housing agencies, and LAFCO agencies
 - Governmental insurance pools
- Federal and State grant compliance audits
- Single Audits performed under the Uniform Guidance

Education and professional involvement

- Bachelor of Science in Accounting from Humboldt State University
- American Institute of Certified Public Accountants (AICPA), member
- California Society of Certified Public Accountants (CalCPA), member
- Government Finance Officers Association (GFOA), member
- GFOA Special Review Committee
- AICPA Advanced Single Audit Certificate

State and local government experience

Rich has worked on the following state and local governments:

Counties

- | | | |
|--------------|--------------------|---------------|
| • Alpine | • Marin* | • Santa Cruz* |
| • Amador | • Mendocino* | • Shasta* |
| • Butte* | • Merced* | • Sierra |
| • Calaveras* | • Modoc | • Stanislaus |
| • Colusa | • Mono | • Sutter |
| • El Dorado | • Monterey* | • Tehama |
| • Glenn | • Napa* | • Trinity* |
| • Humboldt | • Nevada* | • Yolo |
| • Inyo | • Placer* | • Yuba |
| • Lake* | • San Benito | |
| • Lassen | • San Joaquin | *CAFR |
| • Madera* | • San Luis Obispo* | |

Cities

- Auburn
- Henderson, NV
- Hercules
- Merced
- Portola
- Seaside*

State Agencies:

- State Water Resources Development System*



Elba Zuniga, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Sacramento, California

Phone 916-784-7800
Elba.Zuniga@CLAconnect.com



Profile

Since 1994, Elba has performed audits of local governments including counties, cities, special districts and state agencies. Elba has audited 32 of California's 58 counties as well as several cities and special districts.

Technical experience

- Governmental audits
 - Counties
 - Cities
 - State departments
 - Water, flood, fire, park and sanitation districts
 - Air pollution districts, Housing agencies, and LAFCO agencies
- Federal and state grant compliance audits
- Single Audits performed under the Uniform Guidance

Education and professional involvement

- Bachelor of Science in Business Administration, concentration in Accounting from California State University, Sacramento
- Bachelor of Arts in Psychology from Stanford University
- California Society of Certified Public Accountants (CalCPA), member
- American Institute of Certified Public Accountants (AICPA), member
- GFOA Special Review Committee member
- AICPA Advanced Single Audit Certificate

State and local government experience

Elba has worked on the following state and local governments:

Counties

- | | | |
|--------------|--------------------|---------------|
| • Alpine | • Marin* | • Santa Cruz* |
| • Amador | • Mendocino | • Shasta* |
| • Butte* | • Merced* | • Sierra |
| • Calaveras* | • Modoc | • Stanislaus |
| • Colusa | • Mono | • Sutter |
| • El Dorado | • Monterey* | • Tehama |
| • Glenn | • Napa* | • Trinity* |
| • Humboldt | • Nevada* | • Yolo |
| • Inyo | • Placer* | |
| • Lake* | • San Benito | |
| • Lassen | • San Joaquin | |
| • Madera* | • San Luis Obispo* | |

*CAFR

Cities

- Angels Camp
- Elk Grove*
- Henderson, NV*
- Hercules
- Merced
- Portola
- Porterville
- Reno, NV
- Seaside*

State Agencies: State Water Resources Development System*



Jeffrey Peek, CPA

CLA (CliftonLarsonAllen LLP)

Senior Manager
Sacramento, CA

Phone 916-784-7800
Jeffrey.Peek@CLAconnect.com



Profile

Jeff, a senior manager and CPA, has more than 13 years of auditing experience in the public sector. Jeff obtained a Bachelor of Science degree in Biochemistry with a minor in Business Administration from University of Nevada, Reno. Before joining the firm, Jeff worked for regional and national firms specializing in audits of governmental and nonprofit clients, including county, city, and special district engagements. He participates as a CAFR reviewer within the GFOA Special Review Committee.

Education and professional involvement

- Bachelor of Science in Accounting from the University of Nevada, Reno
- American Institute of Certified Public Accountants (AICPA), member
- California Society of Certified Public Accountants (CalCPA), member
- Government Finance Officers Association (GFOA), member
- GFOA Special Review Committee
- AICPA Advanced Single Audit Certificate

Technical experience

- Governmental audits, including:
 - Counties
 - Cities
 - Special Districts
 - State departments, including State Water Resources Development System

State and local government experience

Jeff has worked with the following state and local governments:

Counties

County of Amador
County of Inyo
County of Lake*
County of Marin*
County of Mendocino
County of Monterey*
County of Nevada*
County of San Benito
County of Sutter

* CAFR Award

Municipalities

City of Hercules
City of Porterville*
City of Ripon

State Governmental Entities

CA State Water Resources Development System*

Special Districts / Other

Various Special and Reclamation Districts



Joey Judson

CLA (CliftonLarsonAllen LLP)

Associate
Sacramento, CA

Phone 916-784-7800
Joey.Judson@CLAconnect.com



Profile

Joey is an associate with four years of public sector auditing experience, which includes audits of counties, cities, special districts, and state agencies, including single audits.

Education and professional involvement

- Bachelor of Arts in Business Management Economics, emphasis in Accounting from the University of California, Santa Cruz

Technical experience

- Governmental audits
 - Counties
 - Cities
 - State departments
 - Water, fire, park and sanitation districts
 - Housing agencies
 - Non-profit organizations
- Single Audits performed under the Uniform Guidance

State and local government experience

Joey has worked on the following state and local governments:

Counties

- | | | |
|-------------|-------------|--------------|
| • Amador | • Inyo | • San Benito |
| • Butte* | • Lake* | • Shasta* |
| • El Dorado | • Madera* | • Trinity |
| • Glenn | • Mendocino | • Yuba |
| • Humboldt | • Mono | |
| | • Nevada* | |

Cities

- Hercules
- Seaside*

State Agencies

- California Housing Finance Agency*
- State of California*

**CAFR award*



e. Similar Engagements with Other Governmental Entities

We recognize that quality of service, relevant experience, and depth of resources will be key factors as you prepare to select a firm to serve your audit needs. We encourage you to contact our references for a first-hand account of our ability to meet contract objectives, adhere to deliverable schedules, and provide added value. We are confident that our references will attest to the competence, professionalism, and client service provided by CLA. We are pleased to provide you with the following references, who can describe their experience in greater detail:

Client	Contact information
<p>Client Name: County of Shasta Address: 1450 Court Street, Suite 238, Redding, CA 96001 Scope of Work: Financial Statement Audit with compilation of the County's Comprehensive Annual Financial Report (CAFR); Single Audit; Audits of Shasta Finance JPA; GANN AUP Dates of Work: 2012 - Present Engagement Principal: Richard Gonzalez, CPA Total Hours: 765</p>	<p>Name: Brian Muir, Auditor-Controller Phone: 530-255-5541</p>
<p>Client Name: County of Glenn Address: 516 West Sycamore Street, Willows, CA 95988 Scope of Work: Financial Statement Audit); Single Audit; GANN AUP Dates of Work: 2015 – Present Engagement Principal: Richard Gonzalez, CPA Total Hours: 565</p>	<p>Name: Humberto Medina, Finance Director Phone: 530-934-6476</p>
<p>Client Name: City of Hercules Address: 111 Civic Drive, Hercules, CA 94547 Scope of Work: Financial Statement Audit including assistance with the preparation of its financial statements; Single Audit; Audit of Wastewater Fund; Audit of Public Financing Authority; GANN Limit agreed upon procedures Dates of Work: 2012 – Present Engagement Principal: Elba Zuniga, CPA Total Hours: 575</p>	<p>Name: Edwin Gato, Finance Director Phone: 510-799-8222</p>
<p>Client Name: City of Seaside Address: 440 Harcourt Avenue, Seaside CA 93955 Scope of Work: Financial Statement Audit with compilation of the City's Comprehensive Annual Financial Report (CAFR); Single Audit; Audit of Sanitation District; GANN AUP Dates of Work: 2012 – Present Engagement Principal: Richard Gonzalez, CPA Total Hours: 455</p>	<p>Name: Kimberly Drabner, Finance Director Phone: 831-899-6721</p>



Client	Contact information
<p>Client Name: City of Porterville</p> <p>Address: 291 North Main Street, Porterville, CA 93257</p> <p>Scope of Work: Financial Statement Audit with Comprehensive Annual Financial Report (CAFR); Single Audit; GANN Limit AUP</p> <p>Dates of Work: 2011- Present</p> <p>Engagement Principal: Elba Zuniga, CPA</p> <p>Total Hours: 455</p>	<p>Name: Maria Bemis, Director of Finance</p> <p>Phone: 559-782-7435</p>

f. Specific Audit Approach

Audit methodology

CLA is one of a few firms that have developed its own proprietary audit program. Many firms use canned, off-the-shelf audit programs which limits their flexibility in determining what procedures they can and cannot perform because they must follow the audit methodology they have purchased. Our audit teams are able to customize our audit programs to address the specific risks and unique characteristics of your operation. We do not perform the exact same procedures for every client. In addition, our audit programs are interactive, providing guidance to the staff while they are performing the audit procedures.

Commitment to communication with management

As you will see, we are committed to ongoing communication throughout the engagement. Continual communication starts when an engagement letter is issued, continues until the completion or closeout of an engagement, and throughout the remainder of the year. We believe effective communication is critical to a successful engagement. This communication includes the exchange of ideas and advice as changes are considered or implemented by the entity or the accounting profession.

During the engagement we will hold regular status meetings with the City to enhance day-to-day operations, results, and any issues are commonly understood and addressed. The objectives of tracking and formally reporting the engagement status are to:

- Provide a consistent technique for monitoring progress against plan
- Identify any issues quickly to allow for timely corrective action
- Provide an objective rather than subjective evaluation of status
- Provide timely information on a regular basis
- Assist with obtaining buy-in of any audit recommendations on a timely basis

Our proactive measures foster communications, both written and oral, which are ongoing, relevant and routine to our engagements. Our commitment to this practice encourages open lines of communication and often prevents and/or mitigates service delivery issues. Our professionals are trained in documenting observations, recommendations, business issues, and new developments as part of their daily routine.

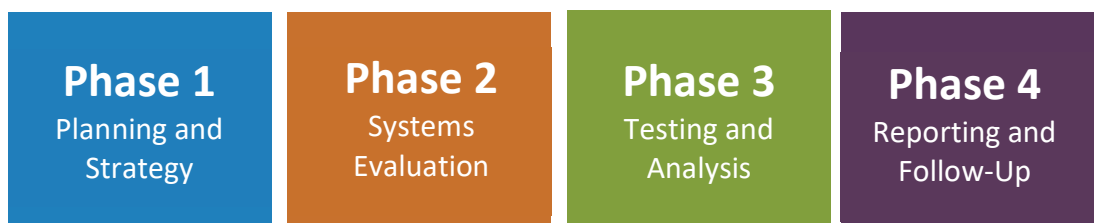
We explain exactly what we're doing and what we've found in plain, everyday language. We translate our findings into ideas on how you can address them. We believe our services are a contributing factor to better business and administrative practices. We gain a better understanding of your organization by working closely with your staff. This involvement enables us to offer you recommendations or suggestions for improvement in



your systems and procedures that are more comprehensive, better understood, and more frequently implemented.

Financial statement audit approach

We will conduct our audit in four primary phases, as shown below.



Continuous communication

Financial statement work plan

Phase 1: Planning and Strategy

When performing an audit, we are sensitive to and understanding of the fact that we report to those charged with governance. We maintain objectivity and independence in order to be able to issue our audit opinions. We will act within our

philosophy of total client service, maintain the professional relationship refined with management, and fulfill our responsibilities with the utmost professionalism.

The main objective of the planning phase is to identify significant areas and design efficient audit procedures. We will accomplish our planning by following the methodology below:

- Conduct an entrance meeting with the City – Rich Gonzalez, Jeffrey Peek and staff will meet with the City personnel to mutually agree on an outline of responsibilities and timeframes.

The agenda will include but not be limited to the following:

- Establish audit approach and timing schedule
- Assistance to be provided by the City personnel
- Application of generally accepted accounting principles
- Initial audit concerns
- Concerns of the City's management
- Establishment of report parameters and timetables
- Progress reporting process
- Establish principal contacts
- Gain an understanding of the operations of the City, including any changes in its organization, management style, and internal and external factors influencing the operating environment. We will utilize reference materials such as the budget and related materials, organizational charts, manuals and programs, financial, and other management information systems
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using Interactive Data Extraction and Analysis (IDEA), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management

- Compile an initial comprehensive list of items to be prepared by the City, and establish mutually agreed upon deadlines

We will document our planning through preparation of the following:

- ✓ **Entity Profile.** This profile will help us gain an understanding of the City activities, organizational structure, services, management, key employees and regulatory requirements.
- ✓ **Preliminary Analytical Procedures.** These procedures will assist in planning the nature, timing and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results, and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- ✓ **General Risk Analysis.** This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations and other key planning considerations.
- ✓ **Account Risk Analysis.** This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- ✓ **Prepared by Client Listing.** This document will contain a listing of schedules and reports to be prepared by the City personnel with due dates for each item.

One of the key elements in the planning of this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner, and will be in constant contact with the City as to what we are finding and where we expect it will lead.

We will develop our audit programs during this phase. Utilizing the information we have gathered and the risks identified we will produce an audit program specifically tailored to the City. This program will detail by major section the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

Phase 2: Systems Evaluation

During the systems evaluation phase, we will gain an understanding of the internal control structure of the City for financial accounting and relevant operations. Next, we will identify control objectives for each type of control that is

material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles. One audit efficiency initiative is to rely heavily on internal controls when appropriate, and to creatively look at internal control testing to make it as efficient as possible. This means not routinely performing detailed tests of transactions using large samples. We first seek to identify key controls, and then identify possible testing through alternative methods, such as observation, interviews, and re-performance. These tests serve not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance.



We will also develop our internal control tests to assess the compliance with certain provisions of laws, regulations, contracts, and grants for which noncompliance could have a direct and material effect on the determination of financial statement amounts. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the City has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated Prepared by Client Listing based on our test results and our anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application Information Systems (IS) controls for the applications that are significant to financial statements to conclude whether IS general controls are properly designed and operating effectively, and consider application controls as part of the internal control assessment in the financial statement audit. Our strategy for the IS review of the applications will involve reviewing all of the general control activities, including the computerized and manual processes. We will determine the scope of work by applying the concepts of materiality and risk assessment to effectively reduce examination inefficiencies. When planning this examination, we will gain an understanding of the City's operations by reviewing its current controls and control objectives as documented, and will also review prior years' audit work and the status of corrective actions.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then proceed to assess the significant computer-related controls.

For IS-related controls that we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support appropriate findings and will provide recommendations to improve internal controls. For those IS controls that we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

Phase 3: Testing and Analysis

The extent of our substantive testing will be based on results of our internal control tests. It has been our experience that governmental entities, like the City, often have a system of internal controls that, with appropriately designed tests and

correlation to account balances, can be used to limit the extent of account balance substantiation testing.

Audit sampling will be used only in those situations where it is the most effective method of testing. Before deciding to sample, we will consider all possible approaches and audit techniques. Items where, in our judgment, acceptance of some sampling risk is not justified will be examined 100 percent. These may include unusual items or items for which potential misstatements could individually equal or exceed tolerable error.

After identifying individually significant or unusual items, we will decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the



remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use IDEA to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will also provide the City with status reports during the course of the audit fieldwork. As in all phases of the audit, we will be in communication with the City to determine that all identified issues are resolved in a timely manner. We will also hold a final exit conference with the City to summarize the results of our fieldwork and review significant findings.

Phase 4: Reporting and Follow-Up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' 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
- Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*
- Management Letter
- Written Communication to Those Charged with Governance, which includes the following areas:
 - Our responsibility under auditing standards generally accepted in the United States of America
 - Changes in significant accounting policies or their application
 - Unusual transactions
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing the audited financial statements
 - Disagreements with the City
 - The City's consultations with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, which is a process that actually starts while the fieldwork is in process, our opinion, the financial statements and management letter will be issued.

The City will be provided a draft of any comments that we propose to include in the management letter, enabling you to review the comments for accuracy prior to final release. Any items that come to our attention that are not what we consider major items may be discussed verbally with management and not included in the management letter. Our management letter will include items noted during our analysis of your operations.

We will also make a formal presentation of the results of the audit to those charged with governance of The City, if requested.



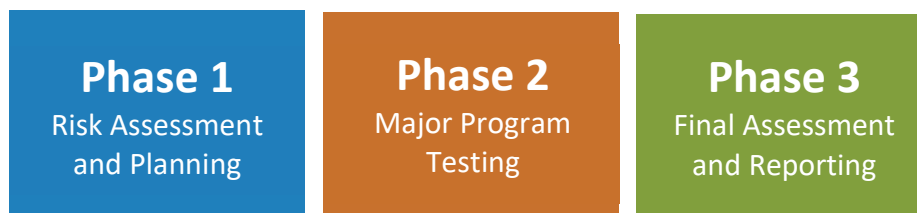
Single audit approach

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal grants specific to the City and can enhance the quality of the City's single audit. Therefore, the single audit will be performed by a team of individuals who specialize in single audits in accordance with OMB's *Uniform Guidance* and who will offer both knowledge and quality for the City. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

The OMB's *Uniform Guidance* (2 CFR Part 200) is effective for federal grants made on or after December 26, 2014. This affects how federal grants are managed and audited and impacts every organization that receives federal assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA was out in front of these changes and informed our clients of how to be proactive about these changes could impact their entity. CLA professionals are available to provide guidance and tools tailored to the City's needs, and to assist in compliance with the new rules.

The AICPA clarified auditing standard, AU-C 801 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200. Our risk-based approach incorporates this guidance.

We will conduct our single audit in three primary phases, as shown, below:



Single audit work plan

Phase 1: Risk Assessment and Planning

The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the City's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal Awards, we will identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the *Uniform Guidance (UG)*
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly

- Determine the preferred methods of communication during the audit

Phase 2: Major Program Testing

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with UG.

To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify the City's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal Awards
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

Phase 3: Final Assessment and Reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified.
- Re-assess the risk and determine if we are required to audit additional programs.
- Perform compliance testing at the entity wide level related to procurement and cash management requirements.
- Perform testing to validate the status of prior year findings for those programs not selected for audit.
- Prepare the Schedule of Findings and Questioned Costs.
- Conduct exit conference with the City's management to review drafts of required reports:
 - Independent Auditors' 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*
 - Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*

Throughout the single audit, we will maintain communication through periodic progress meetings with those designated by the City. These meetings will be on a set schedule, but as frequently as the City determines. During these meetings, we will discuss progress impediments and findings as they arise.

Proposed segmentation of the engagement

We have the capacity and the ability to meet the timelines listed in the request for proposal. In preparing the schedule we will start with management's report issuance date and work backwards to identify key milestones such as the date to send the draft to the City, date to receive statistical information, date to receive transmittal letter, etc. The key milestones are milestones management and CLA agree are essential to meet the ultimate deadline, the issuance date.



The following is an abbreviated timeline and milestones in order to meet the deadlines listed in the RFP:

Audit Segment	Staff Level Responsible	May/ June	July	Aug/ Sep	Oct/ Nov
Phase I – Planning & Strategy					
Entrance conference	Principal / Manager				
Preliminary risk assessment and initial audit plan	Principal / Manager				
SEFA review & major program determination	Manager / Senior				
Phase II – System Evaluation					
Understanding of the City’s internal controls	Manager / Senior				
Perform walkthroughs and internal control testing	Senior / Staff				
Evaluate information system controls	Manager / Senior				
Final risk assessment and comprehensive audit plan	Principal / Manager				
Phase III – Testing & Analysis					
Single Audit major program internal control and compliance testing	Senior / Staff				
Financial Statement substantive testing and analytical procedures	Senior / Staff				
Exit Conference	Manager / Senior				
Phase IV – Reporting					
Drafting reports (CAFR, Management Letter, Single Audit, other deliverables) and required communications	Manager / Senior				
Detail reviews	Principal / Manager				
Communications with management	Principal / Manager				
Finalization of reports and required communications (<i>By November 13</i>)	Principal / Manager				



Level of staff and number of hours to be assigned

Proposed staffing plan for the audit of the City's CAFR is as follows:

Work Task: Phase 1	Principal	Manager	Senior/ Associates	Admin	Total
Planning & Strategy					
Engagement Letters	2	3	0	2	7
Planning Meeting	2	2	12	0	16
Various Planning (Scheduling, PBC schedule, Binder set-up, etc.)	2	9	39	2	52
Subtotal	6	14	51	4	75

Work Task: Phase 2	Principal	Manager	Senior/ Associates	Admin	Total
Systems Evaluation					
Internal Controls Understanding and Testing	1	4	18	1	24
Fraud and Risk Inquiries	1	2	3	0	6
Data Analytics	1	3	12	0	16
Risk Assessment/Design Audit Programs	3	5	18	3	29
Subtotal	6	14	51	4	75

Work Task: Phase 3	Principal	Manager	Senior/ Associates	Admin	Total
Testing and Analysis					
Assess Risk/Test Significant Accounts:					
Cash and Investments	2	2	16	0	20
Receivables/Revenues/Unavailable & Unearned Revenue	2	2	18	0	22
Loans Receivable	2	2	10	0	14
Capital Assets/Depreciation Expense	2	2	26	0	30
Accounts Payable/Expenses	2	2	16	0	20
Payroll Liabilities/Expenses	1	2	12	0	15
Long-term Debt/Interest Expense	2	2	14	0	18



Work Task: Phase 3	Principal	Manager	Senior/ Associates	Admin	Total
Pension/OPEB Liabilities and Deferred Inflows/Outflows	2	4	24	0	30
Risk Liability	1	2	4	0	7
Interfund Activity	1	2	8	0	11
Fund Balance/Net Position	2	2	6	0	10
Other Required Audit Procedures	1	23	15	0	39
Subtotal	20	47	169	0	236

Work Task: Phase 4	Principal	Manager	Senior/ Associates	Admin	Total
Reporting and Follow-up					
CAFR Review and Analysis	6	11	47	12	76
Other Required Reports (Mgmt. Letter, SAS 114, etc.)	1	4	12	5	22
Review of Completion Work Papers	1	4	8	0	13
Subtotal	8	19	67	17	111
Total Hours	40	94	338	25	497

Proposed staffing plan for the audit of the **City's Single Audit** is as follows:

Work Task: Phase 1	Principal	Manager	Senior/ Associates	Admin	Total
Risk Assessment and Planning					
Planning Meeting	1	1	1	0	3
Review of SEFA	0	0	1	0	1
Major Program Determination	0	0	2	0	2
Assess Direct and Material Compliance for Program/Design Audit Programs	0	0	1	0	1
Various Planning (Scheduling, PBC schedule, Binder set-up, etc.)	0	0	1	0	1
Subtotal	1	1	6	0	8



Work Task: Phase 2	Principal	Manager	Senior/ Associates	Admin	Total
Major Program Testing					
<u>Testing Major Programs:</u>					
Program 1 (Assuming CDBG or Highway Planning)	2	2	15	0	19
Other Required Audit Procedures	1	1	4	0	6
Subtotal	3	3	19	0	25

Work Task: Phase 3	Principal	Manager	Senior/ Associates	Admin	Total
Final Assessment and Reporting					
Draft/Review Single Audit Report	2	1	4	1	8
Data Collection Form	1	1	1	0	3
Draft/Review Findings and Corrective Action Plan	1	1	1	0	3
Subtotal	4	3	6	1	14
Total Hours	8	7	31	1	47



Proposer Guarantees

Appendix A

PROPOSER GUARANTEES

- I. The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.
- II. The proposer has read Appendix C, Contractual Requirements, and agrees that the rights and prerogatives as detailed in that appendix are retained by the City of Chico.
- III. The proposer agrees to be bound by the contractual requirements delineated in Appendix C.

Signature of Official: Rich Gonzalez

Name (typed): Richard Gonzalez

Title: Principal

Firm: CliftonLarsonAllen LLP

Date: February 6, 2020



Additional Information

Continuing education program

In order to maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends at least 40 hours of technical training annually.

Updated information on recent changes in technical standards and regulations, as well as the firm's professional policies and procedures, is distributed to our team members on a regular basis. Individuals are required to familiarize themselves with all current changes in standards and procedures.

CLA invests in our government practice by hiring high caliber professionals and providing additional training to develop and enhance our knowledge. With seasoned professionals, we provide valuable insight into your day-to-day operations and your accounting systems and controls.

As described below, CLA professionals are specifically trained in the industry at a level beyond our competitors.

<p>Our professionals focus on serving a specific industry. So, the team chosen to serve you is continuously exposed to, and trained on issues impacting large governmental entities while performing their day-to-day work.</p> <p>On-the-Job Training</p> 	<p>When providing instruction in our basic CPA, consulting and advisory classes, we tailor the entire discussion, examples and exercises to apply to clients in their specific industry focus.</p> <p>Tailored Training</p> 	<p>Our on-campus recruiting aggressively seeks individuals with industry focused degrees and/or backgrounds. We focus on identifying top candidates for our government clients.</p> <p>Specialized Recruiting</p> 
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Effective Continuing Professional Education. Our greatest strength is the talent of our staff. Our professionals provide more efficient and effective services due to the new ideas they implement from our in-depth training and continuing professional education.

CLA's firm-wide training programs, include:

- **Learn.** Designed for new CLA associates, this five-day conference is typically attended in the first year of employment. This internally developed and presented training focuses on preparing new hires and interns to understand and perform their role in the audit process. Providing a combination of an introduction to CLA Strategy, business risk and independence with audit theory. Using hands on exercises and simulations to introduce our audit methodology, tools and software. Specific audit areas covered include audit planning, cash, fixed assets, accounts payable and financial statement preparation.
- **Experience.** Designed for the CLA associate with about one year of experience. This four-day conference is typically attended in the second year of employment. This training is similar to the "Learn" training outlined above, but at a deeper level.
- **Achieve.** Designed for the CLA associate with about two years of experience. This four-day conference is typically attended in the third year of employment. This internally developed and presented training focuses on leadership and performance management of audit engagements utilizing CLA audit methodology from the perspective of the experienced in-charge. This is a highly interactive session covering the experienced in-charge's role and challenges in the audit process, and prepares participants to manage and perform efficient and effective audits.
- **Propel.** Designed for the CLA associate with about three years of experience. This four-day conference is typically attended in the fourth year of employment. This training focuses on project management of audit engagements from start to finish and includes exercises and case studies on improving the audit, supervision, analytical procedures and tests of controls and identifying and responding to fraud risks. This session is taught by an external instructor from 20/20 Services.



Create Opportunities



Submission due date: February 6, 2020

Cost proposal to provide professional auditing services to:

City of Chico

Prepared by:

CliftonLarsonAllen LLP

925 Highland Pointe Drive, Suite 450

Roseville, CA 95678

916-784-7800 | fax 916-784-7850

Richard Gonzalez, CPA, Principal

Rich.Gonzalez@CLAconnect.com



CLAconnect.com

WEALTH ADVISORY

OUTSOURCING

**AUDIT, TAX, AND
CONSULTING**

1. Total All-Inclusive Maximum Price

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

TOTAL ALL-INCLUSIVE MAXIMUM PRICE


In accordance with the Request for Proposals for Auditing Services issued by the City of Chico, the firm referenced below hereby submits the following cost proposal:

SERVICES – As described in Section II of the RFP (Detail on subsequent pages)	2019-20	2020-21	2021-22	2022-23	2023-24
City of Chico Report	\$49,950	\$50,900	\$51,900	\$52,900	\$54,000
Report on City's compliance with Gann limit	750	750	750	750	750
Chico Urban Area Joint Powers Financing Authority Report	5,770	5,900	6,000	6,100	6,200
Single Audit Report (PFC included)	5,610	5,700	5,800	5,900	6,000
TOTAL ALL INCLUSIVE MAXIMUM PRICE	\$62,080	\$63,250	\$64,450	\$65,650	\$66,950

Special Considerations – Section II E	\$ -	\$ -	\$ -	\$ -	\$ -
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Firm Name: CliftonLarsonAllen LLP

I hereby certify that the undersigned is authorized to represent the firm stated above, empowered to submit this bid, and, if selected, authorized to sign the contract with the City for the services identified in the Request for Proposals.

Signature: 

Printed Name: Richard Gonzalez

Date: 2/19/20



2. Rates and Hours by Partner, Specialist, Supervisory and Staff Level

DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES SUPPORTING SCHEDULE FOR FINANCIAL STATEMENTS

This schedule is intended to provide additional detail on the work effort to be undertaken by the firm.

	Hours	Total 2019-20	Total 2020-21	Total 2021-22	Total 2022-23	Total 2023-24
Partners	40	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Managers	94	18,800	18,800	18,800	18,800	18,800
Supervisory/Professional Staff	337	37,070	37,070	37,070	37,070	37,070
Clerical/Support Staff	25	2,000	2,000	2,000	2,000	2,000
Other						
Professional Discount		(17,920)	(16,970)	(15,970)	(14,970)	(13,870)
Sub-Total	496	\$49,950	\$50,900	\$51,900	\$52,900	\$54,000
Meals/Lodging	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
GRAND TOTAL	496	\$49,950	\$50,900	\$51,900	\$52,900	\$54,000

	Hourly Rate
Partner	\$250
Manager	\$200
Supervisory Staff	\$140
Professional Staff	\$110
Clerical/Support Staff	\$80



DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
SUPPORTING SCHEDULE FOR GANN LIMIT.

This schedule is intended to provide additional detail on the work effort to be undertaken by the firm.

	Hours	Total 2019-20	Total 2020-21	Total 2021-22	Total 2022-23	Total 2023-24
Partners	1	\$250	\$250	\$250	\$250	\$250
Managers		-	-	-	-	-
Supervisory/Professional Staff	5	550	550	550	550	550
Clerical/Support Staff		-	-	-	-	-
Other						
Professional Discount		(50)	(50)	(50)	(50)	(50)
Sub-Total	6	\$750	\$750	\$750	\$750	\$750
Meals/Lodging	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
GRAND TOTAL	6	\$750	\$750	\$750	\$750	\$750

	Hourly Rate
Partner	\$250
Manager	\$200
Supervisory Staff	\$140
Professional Staff	\$110
Clerical/Support Staff	\$80



DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
SUPPORTING SCHEDULE FOR CHICO URBAN JPFA

This schedule is intended to provide additional detail on the work effort to be undertaken by the firm.

	Hours	Total 2019-20	Total 2020-21	Total 2021-22	Total 2022-23	Total 2023-24
Partners	5	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
Managers	2	400	400	400	400	400
Supervisory/Professional Staff	36	3,960	3,960	3,960	3,960	3,960
Clerical/Support Staff	2	160	160	160	160	160
Other			130	230	330	430
Sub-Total	45	\$5,770	\$5,900	\$6,000	\$6,100	\$6,200
Meals/Lodging	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
GRAND TOTAL	45	\$5,770	\$5,900	\$6,000	\$6,100	\$6,200

	Hourly Rate
Partner	\$250
Manager	\$200
Supervisory Staff	\$140
Professional Staff	\$110
Clerical/Support Staff	\$80



DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
SUPPORTING SCHEDULE FOR SINGLE AUDIT

This schedule is intended to provide additional detail on the work effort to be undertaken by the firm.

	Hours	Total 2019-20	Total 2020-21	Total 2021-22	Total 2022-23	Total 2023-24
Partners	7	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
Managers	7	1,400	1,400	1,400	1,400	1,400
Supervisory/Professional Staff	31	3,410	3,410	3,410	3,410	3,410
Clerical/Support Staff	2	160	160	160	160	160
Other						
Professional Discount		(1,110)	(1,020)	(920)	(820)	(720)
Sub-Total	47	\$5,610	\$5,700	\$5,800	\$5,900	\$6,000
Meals/Lodging	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
GRAND TOTAL	47	\$5,610	\$5,700	\$5,800	\$5,900	\$6,000

	Hourly Rate
Partner	\$250
Manager	\$200
Supervisory Staff	\$140
Professional Staff	\$110
Clerical/Support Staff	\$80



3. Out-of-Pocket Expenses

CLA does not anticipate charging any additional out-of-pocket expenses. Any out-of-pocket expenses arising from unforeseen circumstances will be discussed and agreed upon in advance, and CLA will accept reimbursement at the rate used by the City (Internal Revenue Service per diem rates) for its employees.

4. Rates for Additional Professional Services

It is not our policy or practice to bill our clients every time we receive a phone call. In the course of providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues with no additional costs. If a specific project is complex or requires significant time or resources, we will first discuss with you the scope of the project and its fee, to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work. Our standard billing rates are included in the tables below.

Our last word on fees – we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss with you the scope of our audit plan.

At CLA, it's more than just getting the job done.

5. Manner of Payment

Progress payments will be billed on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with CLA's proposal. Interim billing shall cover a period of not less than a calendar month.



Create Opportunities



Submission due date: February 6, 2020

Cost proposal to provide professional auditing services to:

City of Chico

Prepared by:

CliftonLarsonAllen LLP

925 Highland Pointe Drive, Suite 450

Roseville, CA 95678

916-784-7800 | fax 916-784-7850

Richard Gonzalez, CPA, Principal

Rich.Gonzalez@CLAconnect.com



CLAconnect.com

WEALTH ADVISORY

OUTSOURCING

**AUDIT, TAX, AND
CONSULTING**

1. Total All-Inclusive Maximum Price – Optional Items

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

TOTAL ALL-INCLUSIVE MAXIMUM PRICE

In accordance with the Request for Proposals for Auditing Services issued by the City of Chico, the firm referenced below hereby submits the following cost proposal:

SERVICES – As described in Section II, Item 11 of the RFP	2019-20	2020-21	2021-22	2022-23	2023-24
City of Chico Annual Financial Transactions Report (FTR)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Annual Street Report	1,000	1,000	1,000	1,000	1,000
Compilation of the CAFR	12,000	12,000	12,000	12,000	12,000
Audit of Passenger Facility Charges	3,000	3,000	3,000	3,000	3,000
TOTAL ALL INCLUSIVE MAXIMUM PRICE	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000

Firm Name: CliftonLarsonAllen LLP

I hereby certify that the undersigned is authorized to represent the firm stated above, empowered to submit this bid, and, if selected, authorized to sign the contract with the City for the services identified in the Request for Proposals.

Signature: 

Printed Name: Richard Gonzalez

Date: 2/6/20



2. Rates and Hours by Partner, Manager, Supervisory and Staff Level

	Hourly Rate
Partner	\$250
Manager	\$200
Supervisory Staff	\$140
Professional Staff	\$110
Clerical/Support Staff	\$80

3. Out-of-Pocket Expenses

CLA does not anticipate charging any additional out-of-pocket expenses. Any out-of-pocket expenses arising from unforeseen circumstances will be discussed and agreed upon in advance, and CLA will accept reimbursement at the rate used by the City (Internal Revenue Service per diem rates) for its employees.

4. Rates for Additional Professional Services

It is not our policy or practice to bill our clients every time we receive a phone call. In the course of providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues with no additional costs. If a specific project is complex or requires significant time or resources, we will first discuss with you the scope of the project and its fee, to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work. Our standard billing rates are included in the tables below.

Our last word on fees – we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss with you the scope of our audit plan.

At CLA, it's more than just getting the job done.

5. Manner of Payment

Progress payments will be billed on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with CLA's proposal. Interim billing shall cover a period of not less than a calendar month.





Finance Committee Agenda Report

Meeting Date: 2/26/20

TO: Finance Committee
FROM: Barbara Martin, Deputy Director - Finance
RE: Summary Monthly Financial Report for January 2020

REPORT IN BRIEF:

The Deputy Director - Finance presents to the Finance Committee the Monthly Financial Reports as of January 31, 2020 which include budget monitoring reports and revenue reports that provide a comprehensive look at the City's finances. The purpose of these reports is to enhance transparency, to increase staff's engagement in controlling their budgets, and to provide the Finance Committee timely financial information.

Recommendation: No recommendation is required.

FISCAL IMPACT: N/A

BACKGROUND:

Article IX, Section 908 was added to the City's Charter in 1960, stating, "The finance officer shall submit to the Council through the City Manager monthly statements of receipts, disbursements and balances in such form as to show the exact financial condition of the city. At the end of each fiscal year the finance director shall submit a complete and detailed financial statement."

DISCUSSION:

The attached Summary Financial Report includes the Financial Summary by Fund, Fund Income Statements for Highlighted Funds, Department Operating Summary Reports, Cash Flow Projection, and an Investment Portfolio Report as referenced in the Table of Contents, through January 31, 2020.

Submitted by:


Barbara Martin, Deputy Director - Finance

Reviewed and Approved by:


Scott Dowell, Administrative Services Director

Approved and Recommended by:


Mark Orme, City Manager

DISTRIBUTION:

City Clerk (3)

ATTACHMENTS:

Summary Monthly Financial Report

CITY OF CHICO

SUMMARY MONTHLY FINANCIAL REPORTS

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City of Chico
Fiscal Year 2019-20
Financial Report Through January 2020

	6/30/2019 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
General Fund									
001 General	12,926,194	31,879,336	27,437,024	(2,542,574)	14,825,932	57,534,241	56,611,699	(7,329,985)	6,518,751
002 Park	(3,599)	44,736	1,835,065	1,362,346	(431,582)	73,000	4,490,828	4,421,427	0
003 Emergency Reserve	3,829,257	0	0	541,667	4,370,924	0	0	1,337,000	5,166,257
004 General Fund Deficit	0	0	0	0	0	0	0	0	0
006 Compensated Absence Reserve	940,196	0	0	0	940,196	0	0	0	940,196
050 Donations	726,793	184,255	203,063	0	707,985	109,482	552,036	0	284,239
051 Arts and Culture	(148)	0	28,346	28,346	(148)	0	28,346	28,494	0
052 Warming/Cooling Center	97,708	0	7,359	0	90,349	0	60,000	0	37,708
315 General Plan Reserve	407,620	0	35	98,304	505,889	0	79,473	197,925	526,072
TOTAL General Fund	18,924,021	32,108,327	29,510,892	(511,911)	21,009,545	57,716,723	61,822,382	(1,345,139)	13,473,223
Enterprise Funds									
320 Sewer-Trunk Line Capacity	3,829,076	742,286	968,390	0	3,602,972	950,000	4,331,229	(9,500)	438,347
321 Sewer-WPCP Capacity	(20,463,519)	1,123,305	211,498	821,182	(18,730,530)	1,310,000	3,290,128	2,343,656	(20,099,991)
322 Sewer-Main Installation	770,308	173,159	0	0	943,467	105,000	812,424	0	62,884
323 Sewer-Lift Stations	93,898	43,084	0	0	136,982	56,000	0	0	149,898
850 Sewer	101,433,671	5,011,210	3,401,364	(1,555,004)	101,488,513	11,939,000	10,918,245	(4,117,928)	98,336,498
851 WPCP Capital Reserve	15,299,029	0	12,328	684,103	15,970,804	0	1,122,519	1,641,848	15,818,358
853 Parking Revenue	2,960,018	722,884	412,305	(64,381)	3,206,216	1,088,000	1,906,049	(166,800)	1,975,169
854 Parking Revenue Reserve	1,058,134	0	638	74,505	1,132,001	0	0	163,200	1,221,334
856 Airport	13,854,657	803,491	386,778	4,363	14,275,733	565,000	1,089,835	10,472	13,340,294
857 Airport Improvement Grants	747,238	2,292,627	2,677,652	68,729	430,942	2,703,469	3,158,375	183,584	475,916
862 Private Development	(5,344,868)	933,626	165	0	(4,411,407)	0	0	(1,625,652)	(6,970,520)
863 Subdivisions	(961,262)	394,867	395,325	0	(961,720)	1,376,000	1,256,773	0	(842,035)
871 Private Development - Building	0	994,250	886,234	59,334	167,350	1,986,150	1,979,986	1,039,196	1,045,360
872 Private Development - Planning	0	447,891	393,912	29,677	83,656	795,400	1,050,679	426,055	170,776
873 Private Development - Engineering	0	290,952	290,470	15,942	16,424	405,750	510,827	271,847	166,770
874 Private Development - Fire	0	196,721	101,983	13,038	107,776	332,500	180,676	175,034	326,858
TOTAL Enterprise Funds	113,276,380	14,170,353	10,139,042	151,488	117,459,179	23,612,269	31,607,745	335,012	105,615,916
Capital Improvement Funds									
300 Capital Grants/Reimbursements	(919,929)	606,406	2,094,279	0	(2,407,802)	47,339,811	46,419,886	0	(4)
301 Building/Facility Improvement	143,386	0	0	0	143,386	0	34,506	0	108,880
303 Passenger Facility Charges	350,267	0	0	0	350,267	0	0	0	350,267
305 Bikeway Improvement	984,952	399,270	58,897	0	1,325,325	345,000	991,740	(3,450)	334,762
306 In Lieu Offsite Improvement	294,104	30,356	1,319	0	323,141	40,000	200,000	0	134,104
308 Street Facility Improvement	6,367,760	2,929,338	138,863	0	9,158,235	3,967,700	8,854,219	(39,677)	1,441,564

City of Chico
Fiscal Year 2019-20
Financial Report Through January 2020

	6/30/2019 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
309 Storm Drainage Facility	1,348,225	556,613	1,987	0	1,902,851	300,000	1,373,018	(3,000)	272,207
312 Remediation Fund	10,983	0	55,823	28,924	(15,916)	0	478,122	467,139	0
330 Community Park	6,935,018	1,503,002	107	456,975	8,894,888	800,000	31,690	448,975	8,152,303
332 Bidwell Park Land Acquisition	(1,007,582)	72,312	12	0	(935,282)	70,000	3,290	(700)	(941,572)
333 Linear Parks/Grnws	630,624	191,069	609	0	821,084	100,000	331,253	(1,000)	398,371
335 Street Maintenance Equipment	1,480,082	134,034	188,310	0	1,425,806	60,000	1,482,934	(600)	56,548
336 Administrative Building	(534,608)	55,195	14	0	(479,427)	100,000	3,790	(1,000)	(439,398)
337 Fire Protection Building and Equipment	282,546	334,509	655	0	616,400	350,000	20,265	(3,500)	608,781
338 Police Protection Building and Equipment	3,492,858	427,975	22,497	0	3,898,336	600,000	1,300,678	(6,000)	2,786,180
340 Fund 340 - Neighborhood Parks	0	731,972	37,584	3,473,785	4,168,173	215,000	455,911	3,471,635	3,230,724
341 Fund 341 - Zone A - Neighborhood Parks	207,318	0	0	(207,318)	0	0	0	(207,319)	(1)
342 Zone B - Neighborhood Parks	576,372	0	0	(576,372)	0	0	0	(576,371)	1
343 Zone C - Neighborhood Parks	178,263	0	0	(178,263)	0	0	0	(178,263)	0
344 Zones D and E - Neighborhood Parks	416,223	1,987	0	(416,223)	1,987	0	0	(416,223)	0
345 Zones F and G - Neighborhood Parks	1,030,293	27,850	0	(1,030,293)	27,850	0	0	(1,030,294)	(1)
347 Zone I - Neighborhood Parks	1,195,596	16,198	0	(1,195,596)	16,198	0	0	(1,195,595)	1
348 Zone J - Neighborhood Parks	(130,280)	0	0	130,280	0	0	0	130,280	0
400 Capital Projects	1,021,900	174,745	1,663,778	0	(467,133)	500,000	2,709,917	0	(1,188,017)
410 Bond Proceeds from Former RDA	333,688	(2,373)	4,246	(68,729)	258,340	0	104,358	(183,584)	45,746
931 Technology Replacement	495,967	0	152,251	54,167	397,883	0	566,956	130,000	59,011
932 Fleet Replacement	796,359	60,690	336,808	257,098	777,339	20,000	1,386,143	617,035	47,251
933 Facility Maintenance	866,788	0	92,727	72,917	846,978	0	1,029,305	175,000	12,483
934 Prefunding Equipment Liability Reserve- Police Dept.	539,640	0	48,523	62,500	553,617	0	102,802	(242,762)	194,076
937 Police Staffing Prefunding	65,463	0	0	0	65,463	0	0	(63,923)	1,540
938 Prefunding Equipment Liability Reserve-Fire Dept.	0	0	0	143,052	143,052	0	599,737	599,737	0
943 Public Infrastructure Replacement	1,360,898	0	1,978	32,125	1,391,045	0	1,870,991	904,000	393,907
TOTAL Capital Improvement Funds	28,813,174	8,251,148	4,901,267	1,039,029	33,202,084	54,807,511	70,351,511	2,790,540	16,059,714
Internal Service Funds									
010 City Treasury	(8)	(28,385)	18,611	0	(47,004)	920,000	920,003	0	(11)
900 General Liability Insurance Reserve	1,427,478	1,028,304	1,033,156	0	1,422,626	1,580,504	1,780,390	0	1,227,592
901 Work Compensation Insurance Reserve	(559,184)	1,150,019	1,308,111	250,000	(467,276)	1,964,041	2,138,045	250,000	(483,188)
902 Unemployment Insurance Reserve	235,534	23,173	23,345	0	235,362	39,961	50,000	0	225,495
903 CalPERS Unfunded Liability Reserve	1,514,213	5,546,522	8,741,616	0	(1,680,881)	9,615,778	8,741,616	0	2,388,375
904 Pension Stabilization Trust	1,359,793	(19,285)	1,225	400,000	1,739,283	0	0	400,000	1,759,793
920 REVOLVING	46	0	0	0	46	0	0	0	46
929 Central Garage	(2,478,832)	728,572	874,960	(7,475)	(2,632,695)	1,952,055	1,941,196	(17,941)	(2,485,914)
930 Municipal Buildings Maintenance	(1,789,539)	436,617	622,751	(12,107)	(1,987,780)	1,356,783	1,309,960	(29,056)	(1,771,772)

City of Chico
Fiscal Year 2019-20
Financial Report Through January 2020

	6/30/2019 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
935 Information Technology	(3,682,616)	1,097,743	1,415,382	0	(4,000,255)	2,140,934	2,347,013	0	(3,888,695)
941 Maintenance District Administration	0	0	67,203	6,852	(60,351)	175,014	175,014	0	0
TOTAL Internal Service Funds	(3,973,115)	9,963,280	14,106,360	637,270	(7,478,925)	19,745,070	19,403,237	603,003	(3,028,279)
<u>Special Revenue Funds</u>									
098 Justice Assist Grant (JAG)	(58,011)	58,470	17,670	69	(17,142)	94,371	36,526	166	0
099 Supp Law Enforcement Service	5,971	226,597	117,576	3,082	118,074	287,789	301,156	7,396	0
100 Grants-Operating Activities	(25,070)	419,090	508,006	66,240	(47,746)	1,235,262	1,452,261	242,640	571
201 Community Development Blk Grant	223,857	143,573	238,423	17,469	146,476	1,031,326	1,031,326	41,926	265,783
204 HOME - State Grants	1,721,128	0	0	0	1,721,128	0	0	0	1,721,128
206 HOME - Federal Grants	5,639,527	73,227	87,899	0	5,624,855	1,694,822	1,676,752	0	5,657,597
210 PEG - Public, Educational & Government Access	464,755	47,726	95,239	0	417,242	188,000	186,007	0	466,748
211 Traffic Safety	(24,741)	17,776	0	(20,833)	(27,798)	50,000	0	(50,000)	(24,741)
212 Transportation	1,755,807	966,245	270,083	(53,291)	2,398,678	1,910,825	3,280,969	(100,000)	285,663
213 Abandoned Vehicle Abatement	100,733	35,955	74,659	0	62,029	65,000	172,647	6,914	0
217 Asset Forfeiture	32,512	0	10,139	0	22,373	0	20,333	0	12,179
220 Assessment District Administration	56,622	1,680	0	0	58,302	0	0	0	56,622
307 Gas Tax	2,881,579	2,634,534	177,306	(854,167)	4,484,640	4,835,085	5,425,070	(2,050,000)	241,594
392 Affordable Housing	56,448,607	174,531	127,781	(474,444)	56,020,913	217,971	1,612,315	(498,901)	54,555,362
TOTAL Special Revenue Funds	69,223,276	4,799,404	1,724,781	(1,315,875)	70,982,024	11,610,451	15,195,362	(2,399,859)	63,238,506
<u>Redevelopment Funds</u>									
395 CalHome Grant - RDA	322,816	0	0	0	322,816	0	0	0	322,816
396 HRBD Remediation Monitoring	824,424	0	13,941	0	810,483	0	56,200	0	768,224
399 Chico Urban Area JPFA	12,559,863	0	16,997	0	12,542,866	3,585,847	38,095	0	16,107,615
660 2017 TARBS-B DEBT SERVICE	0	0	1,780	0	(1,780)	0	2,207,405	2,207,405	0
661 2017 TARBS-A DEBT SERVICE	4,069	20	1,780	0	2,309	0	4,438,525	4,438,525	4,069
TOTAL Redevelopment Funds	13,711,172	20	34,498	0	13,676,694	3,585,847	6,740,225	6,645,930	17,202,724
<u>Successor Agency Funds</u>									
360 RDA Obligation Retirement Fund	5,126,794	3,445,535	0	0	8,572,329	8,787,513	0	(8,572,629)	5,341,678
390 Successor Agency to the Chico RDA	1,086,623	4,691	55,827	0	1,035,487	51,000	2,049,015	1,926,699	1,015,307
TOTAL Successor Agency Funds	6,213,417	3,450,226	55,827	0	9,607,816	8,838,513	2,049,015	(6,645,930)	6,356,985
<u>Assessment District Funds</u>									
443 Eastwood Assessment Capital	(33,605)	6,621	1,680	0	(28,664)	6,621	0	0	(26,984)
731 Southeast Chico Sewer Redemption	109,846	0	0	0	109,846	0	0	0	109,846
735 Southeast Chico Sewer Refunding No. 1 Reserve	61,371	0	0	0	61,371	0	0	0	61,371
755 Village Park Refunding Redemption	319,016	0	0	0	319,016	0	0	0	319,016

City of Chico
Fiscal Year 2019-20
Financial Report Through January 2020

	6/30/2019 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
764 Mission Ranch Redemp	118	0	0	0	118	0	0	0	118
765 Mission Ranch Reserve	109,813	0	0	0	109,813	0	0	0	109,813
TOTAL Assessment District Funds	566,559	6,621	1,680	0	571,500	6,621	0	0	573,180
<u>Maintenance District Funds</u>									
101 CMD No. 1 - Springfield Estates	0	3,914	5,801	0	(1,887)	6,814	11,725	4,911	0
102 CMD No. 2 - Springfield Manor	(9,905)	4,323	9,516	0	(15,098)	7,075	7,075	0	(9,905)
103 CMD No. 3 - Skyway Park	0	3,178	3,564	0	(386)	6,363	6,725	362	0
104 CMD No. 4 - Target Shopping Center	0	2,172	2,254	0	(82)	3,912	4,305	0	(393)
105 CMD No. 5 - Chico Mall	6,699	2,924	1,636	0	7,987	4,300	4,300	0	6,699
106 CMD No. 6 - Charolais Estates	2,833	1,465	814	0	3,484	4,183	1,625	0	5,391
107 CMD No. 7 - Crossroads Shopping Center	0	0	0	0	0	0	0	0	0
111 CMD No. 11 - Vista Canyon	0	3,113	6,522	0	(3,409)	5,925	11,725	5,800	0
113 CMD No. 13 - Olive Grove Estates	0	4,383	4,537	0	(154)	7,962	9,040	1,078	0
114 CMD No. 14 - Glenshire	395	996	704	0	687	1,175	1,175	0	395
116 CMD No. 16 - Forest Ave/Hartford	811	1,608	744	0	1,675	2,000	2,000	0	811
117 CMD No. 17 - SHR 99/E. 20th Street	9,649	0	0	0	9,649	2,600	0	0	12,249
118 CMD No. 18 - Lowes	1,091	2,408	2,361	0	1,138	3,325	3,325	0	1,091
121 CMD No. 21 - E. 20th Street/Forest Avenue	0	4,111	2,844	0	1,267	6,718	4,415	2,220	4,523
122 CMD No. 22 - Oak Meadows Condos	0	1,721	1,681	0	40	3,443	3,475	0	(32)
123 CMD No. 23 - Foothill Park No. 11	666	4,381	4,409	0	638	6,550	6,550	0	666
126 CMD No. 26 - Manzanita Estates	153	0	0	0	153	0	0	0	153
127 CMD No. 27 - Bidwell Vista	(610)	2,936	2,317	0	9	4,750	4,750	0	(610)
128 CMD No. 28 - Burney Drive	(705)	357	0	0	(348)	275	275	0	(705)
129 CMD No. 29 - Black Hills Estates	1,786	1,045	1,034	0	1,797	1,405	1,405	0	1,786
130 CMD No. 30 - Foothill Park Unit I	2,580	4,911	4,975	0	2,516	6,563	8,425	1,962	2,680
131 CMD No. 31 - Capshaw/Smith Subdivision	2,132	0	0	0	2,132	0	0	0	2,132
132 CMD No. 32 - Floral Garden Subdivision	1,632	1,747	1,374	0	2,005	1,865	1,865	0	1,632
133 CMD No. 33 - Eastside Subdivision	0	2,727	3,678	0	(951)	5,024	6,025	111	(890)
136 CMD No. 36 - Duncan Subdivision	(2,002)	2,224	1,101	0	(879)	1,725	1,725	0	(2,002)
137 CMD No. 37 - Springfield Drive	3,689	1,253	539	0	4,403	1,315	1,315	0	3,689
147 CMD No. 47 - US Rents	4,567	0	0	0	4,567	0	0	0	4,567
160 CMD No. 60 - Camden Park	3,999	0	0	0	3,999	0	0	0	3,999
161 CMD No. 61 - Ravenshoe	5,831	1,728	627	0	6,932	1,200	1,200	0	5,831
163 CMD No. 63 - Fleur De Parc	10,475	799	0	0	11,274	1,200	0	0	11,675
164 CMD No. 64 - Eaton Village	38,155	2,979	1,124	0	40,010	2,058	2,725	0	37,488
165 CMD No. 65 - Parkway Village	19,386	5,654	5,435	0	19,605	11,223	10,630	0	19,979
166 CMD No. 66 - Heritage Oak	583	4,418	3,095	0	1,906	7,262	8,100	0	(255)

City of Chico
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	6/30/2019 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
167 CMD No. 67 - Cardiff Estates	8,019	2,148	1,493	0	8,674	1,289	2,285	0	7,023
168 CMD No. 68 - Woest Orchard	32,005	1,759	0	0	33,764	748	748	0	32,005
169 CMD No. 69 - Carriage Park	13,193	4,711	3,429	0	14,475	6,166	7,900	0	11,459
170 CMD No. 70 - EW Heights	10,318	2,755	1,435	0	11,638	2,959	3,825	0	9,452
171 CMD No. 71 - Hyde Park	3,991	4,352	2,944	0	5,399	2,124	6,175	0	(60)
173 CMD No. 73 - Walnut Park Subdivision	38,876	10,548	14,559	0	34,865	15,468	12,090	0	42,254
175 CMD No. 75 - Alamo Avenue	(1,205)	2,172	1,248	0	(281)	2,741	3,400	0	(1,864)
176 CMD No. 76 - Lindo Channel Estates	5,984	2,040	2,973	0	5,051	2,570	2,570	0	5,984
177 CMD No. 77 - Ashby Park	69,421	8,678	8,617	0	69,482	6,875	11,275	0	65,021
178 CMD No. 78 - Creekside Subdivision	38,382	3,287	0	0	41,669	3,353	625	0	41,110
179 CMD No. 79 - Mission Ranch Commercial	11,968	3,956	6,182	0	9,742	5,217	5,730	0	11,455
180 CMD No. 80 - Home Depot	231,761	14,910	4,107	0	242,564	17,291	8,300	0	240,752
181 CMD No. 81 - Aspen Glen	130,718	13,207	10,224	0	133,701	19,989	18,850	0	131,857
182 CMD No. 82 - Meadowood	46,384	5,849	3,215	0	49,018	7,856	6,910	0	47,330
183 CMD No. 83 - Eiffel Estates	40,646	1,991	56	0	42,581	2,450	700	0	42,396
184 CMD No. 84 - Raley's East Avenue	0	2,856	5,992	0	(3,136)	5,678	10,865	4,913	(274)
185 CMD No. 85 - Highland Park	28,215	3,535	1,372	0	30,378	4,750	4,750	0	28,215
186 CMD No. 86 - Marigold Park	24,562	3,290	2,372	0	25,480	3,925	3,925	0	24,562
189 CMD No. 89 - Heritage Oaks	22,041	4,670	2,874	0	23,837	6,130	6,000	0	22,171
190 CMD No. 90 - Amber Grove/Greenfield	4,218	3,249	2,169	0	5,298	5,624	4,600	0	5,242
191 CMD No. 91 - Stratford Estates	29,194	1,487	0	0	30,681	475	475	0	29,194
193 CMD No. 93 - United Health Care	9,358	1,852	1,564	0	9,646	1,955	1,955	0	9,358
194 CMD No. 94 - Shastan at Holly	10,709	1,054	0	0	11,763	300	300	0	10,709
195 CMD No. 95 - Carriage Park Phase II	16,057	14,750	12,546	0	18,261	23,766	22,455	0	17,368
196 CMD No. 96 - Paseo Haciendas Phase I	7,470	1,275	0	0	8,745	850	850	0	7,470
197 CMD No. 97 - Stratford Estates Phase II	37,955	5,372	3,060	0	40,267	7,800	7,800	0	37,955
198 CMD No. 98 - Foothill Park East	99,625	0	15,575	0	84,050	0	19,279	0	80,346
199 CMD No. 99 - Marigold Estates Phase II	33,013	3,816	2,248	0	34,581	4,225	4,225	0	33,013
500 CMD No. 500 - Foothill Park Unit 1	55,242	58,296	50,016	0	63,522	115,216	101,575	0	68,883
501 CMD No. 501 - Sunwood	2,050	0	0	0	2,050	0	0	0	2,050
502 CMD No. 502 - Peterson	24,125	3,030	1,412	0	25,743	2,975	2,975	0	24,125
503 CMD No. 503 - Nob Hill	124,993	24,522	19,607	0	129,908	46,936	33,425	0	138,504
504 CMD No. 504 - Scout Court	7,212	957	0	0	8,169	250	250	0	7,212
505 CMD No. 505 - Whitehall Park	20,303	1,694	0	0	21,997	425	425	0	20,303
506 CMD No. 506 - Shastan at Idyllwild	22,720	6,657	4,949	0	24,428	10,695	9,750	0	23,665
507 CMD No. 507 - Ivy Street Business Park	4,392	818	0	0	5,210	800	800	0	4,392
508 CMD No. 508 - Pleasant Valley Estates	10,705	3,237	2,193	0	11,749	4,150	4,150	0	10,705

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	6/30/2019 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
509 CMD No. 509 - Hidden Park	1,972	1,199	788	0	2,383	1,575	1,575	0	1,972
510 CMD No. 510 - Marigold Village	12,096	1,934	928	0	13,102	1,775	1,775	0	12,096
511 CMD No. 511 - Floral Gardens	3,707	2,576	1,664	0	4,619	1,895	1,895	0	3,707
512 CMD No. 512 - Dominic Park	16,347	3,384	2,222	0	17,509	4,050	4,050	0	16,347
513 CMD No. 513 - Almond Tree RV Park	15,975	0	739	0	15,236	0	0	0	15,975
514 CMD No. 514 - Pheasant Run Plaza	10,623	4,556	1,723	0	13,456	4,532	3,155	0	12,000
515 CMD No. 515 - Longboard	17,967	1,665	873	0	18,759	1,475	1,475	0	17,967
516 CMD No. 516 - Bidwell Ridge	12,726	0	0	0	12,726	0	0	0	12,726
517 CMD No. 517 - Marion Court	12,058	1,329	0	0	13,387	300	300	0	12,058
518 CMD No. 518 - Stonehill	17,886	1,121	0	0	19,007	75	75	0	17,886
519 CMD No. 519 - Windchime	4,545	1,973	2,228	0	4,290	3,924	4,675	0	3,794
520 CMD No. 520 - Brenni Ranch	6,621	2,168	1,123	0	7,666	2,420	2,490	0	6,551
521 CMD No. 521 - PM 01-12	70,548	3,666	415	0	73,799	2,532	1,025	0	72,055
522 CMD No. 522 - Vial Estates	(8,637)	2,176	1,246	0	(7,707)	1,937	3,250	0	(9,950)
523 CMD No. 523 - Shastan at Chico Canyon	16,423	2,653	1,397	0	17,679	2,975	2,975	0	16,423
524 CMD No. 524 - Richmond Park	46,925	5,795	3,214	0	49,506	6,500	6,500	0	46,925
525 CMD No. 525 - Husa Ranch	110,543	18,932	19,822	0	109,653	44,171	35,425	0	119,289
526 CMD No. 526 - Thoman Court	14,226	3,082	1,718	0	15,590	3,675	3,675	0	14,226
527 CMD No. 527 - Shastan at Forest Avenue	5,192	2,148	943	0	6,397	1,475	2,450	0	4,217
528 CMD No. 528 - Lake Vista	194,841	(25)	14,316	0	180,500	13,010	9,725	0	198,126
529 CMD No. 529 - Esplanade Village	15,400	15,039	1,669	0	28,770	3,925	3,925	0	15,400
530 CMD No. 530 - Brentwood	407,109	40,305	37,524	0	409,890	72,335	45,350	0	434,094
531 CMD No. 531 - Mariposa Vista	40,208	5,988	4,596	0	41,600	7,610	7,610	0	40,208
532 CMD No. 532 - Raptor Ridge	11,682	1,020	0	0	12,702	475	475	0	11,682
533 CMD No. 533 - Channel Estates	8,696	2,629	1,246	0	10,079	3,175	3,175	0	8,696
534 CMD No. 534 - Marigold Gardens	20,451	3,151	1,092	0	22,510	2,375	2,375	0	20,451
535 CMD No. 535 - California Park/Dead Horse Slough	1,736	4,030	4,053	0	1,713	8,300	8,300	0	1,736
536 CMD No. 536 - Orchard Commons	5,591	2,925	1,602	0	6,914	2,198	3,345	0	4,444
537 CMD No. 537 - Herlax Place	14,466	1,286	0	0	15,752	500	500	0	14,466
538 CMD No. 538 - Hidden Oaks	2,382	1,767	913	0	3,236	988	1,875	0	1,495
539 CMD No. 539 - Sequoyah Estates	11,923	3,466	1,737	0	13,652	3,600	3,600	0	11,923
540 CMD No. 540 - Park Wood Estates	10,775	1,042	0	0	11,817	575	575	0	10,775
541 CMD No. 541 - Park Vista Subdivision	5,581	1,535	456	0	6,660	1,124	1,625	0	5,080
542 CMD No. 542 - Mission Vista Hills	34,003	3,967	2,523	0	35,447	4,939	4,175	0	34,767
543 CMD No. 543 - Westmont	10,393	1,947	554	0	11,786	1,328	1,775	0	9,946
544 CMD No. 544 - Longboard Phase 2	11,322	2,241	1,168	0	12,395	2,225	2,225	0	11,322
545 CMD No. 545 - Yosemite Commons	82,334	7,197	2,695	0	86,836	8,957	6,375	0	84,916

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	6/30/2019 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
546 CMD No. 546 - Floral Garden Estates	27,975	2,278	741	0	29,512	2,321	1,950	0	28,346
547 CMD No. 547 - Paseo Haciendas 2	1,793	1,000	0	0	2,793	550	550	0	1,793
548 CMD No. 548 - Baltar Estates	35,841	7,450	3,955	0	39,336	10,492	8,400	0	37,933
549 CMD No. 549 - Holly Estates	15,353	2,630	1,020	0	16,963	2,725	2,725	0	15,353
550 CMD No. 550 - Crouch Farr	7,274	0	0	0	7,274	0	0	0	7,274
551 CMD No. 551 - Monarch Park	16,787	1,927	639	0	18,075	1,875	1,875	0	16,787
552 CMD No. 552 - Wandering Hills	7,311	1,185	452	0	8,044	900	900	0	7,311
553 CMD No. 553 - Mariposa Vista Unit 1	2,929	869	122	0	3,676	440	440	0	2,929
554 CMD No. 554 - Five Mile Court	11,724	1,568	0	0	13,292	957	1,225	0	11,456
555 CMD No. 555 - Hannah's Court	13,166	1,274	0	0	14,440	475	475	0	13,166
556 CMD No. 556 - Valhalla Place	15,468	1,419	0	0	16,887	475	475	0	15,468
557 CMD No. 557 - Floral Arrangement	12,557	1,876	780	0	13,653	1,275	1,275	0	12,557
558 CMD No. 558 - Hillview Terrace	72,867	5,213	724	0	77,356	3,861	3,000	0	73,728
559 CMD No. 559 - Westside Place	17,856	10,334	7,653	0	20,537	18,700	18,700	0	17,856
560 CMD No. 560 - Mariposa Vista Unit 2	33,791	6,204	7,010	0	32,985	8,550	8,550	0	33,791
561 CMD No. 561 - Jensen Park	15,676	1,507	0	0	17,183	600	600	0	15,676
562 CMD No. 562 - Belvedere Heights	55,930	15,224	4,571	0	66,583	18,878	14,100	0	60,708
563 CMD No. 563 - Sparrow Hawk Ridge	4,676	1,448	0	0	6,124	500	500	0	4,676
564 CMD No. 564 - Brown	41,463	2,516	0	0	43,979	2,489	475	0	43,477
565 CMD No. 565 - River Glen Subdivision	19,853	8,120	9,290	0	18,683	12,660	12,660	0	19,853
566 CMD No. 566 - Bruce Road	6,314	1,234	0	0	7,548	475	475	0	6,314
567 CMD No. 567 - Salisbury Court	3,537	1,292	0	0	4,829	550	550	0	3,537
568 CMD No. 568 - Shastan at Glenwood	102,365	6,518	0	0	108,883	9,066	975	0	110,456
569 CMD No. 569 - Sky Creek Park Subd.	11,761	6,606	2,989	0	15,378	5,950	5,950	0	11,761
570 CMD No. 570 - McKinney Ranch Subd.	17,817	3,528	1,936	0	19,409	6,421	4,825	0	19,413
571 CMD No. 571 - Symm City Subdivision	4,169	1,026	0	0	5,195	575	575	0	4,169
572 CMD No. 572 - Lassen Glen Subdivision	9,633	3,612	2,366	0	10,879	4,875	4,875	0	9,633
573 CMD No. 573 - Keystone Manor Subdivision	3,951	973	0	0	4,924	535	535	0	3,951
574 CMD No. 574 - Laburnum Estates	2,571	1,031	0	0	3,602	650	650	0	2,571
576 CMD No. 576 - Eaton Cottages Subd.	32,210	2,644	0	0	34,854	3,124	850	0	34,484
577 CMD No. 577 - Hawes Subdivision	17,339	1,805	0	0	19,144	1,440	750	0	18,029
578 CMD No. 578 - Godman Ranch Subdivision	32,784	2,528	0	0	35,312	2,029	850	0	33,963
579 CMD No. 579 - Manzanita Pointe Subd.	9,375	2,566	499	0	11,442	2,963	2,950	0	9,388
580 CMD No. 580 - Avalon Court Subd.	7,965	2,886	1,635	0	9,216	4,125	4,125	0	7,965
581 CMD No. 581 - Glenshire Park Subd.	21,481	1,910	0	0	23,391	1,558	550	0	22,489
582 CMD No. 582 - NWCSP Area & CC&RS	93,998	0	9,220	0	84,778	115,406	105,300	0	104,104
584 CMD No. 584 - Marthas Vineyard	7,737	1,368	0	0	9,105	775	775	0	7,737

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	6/30/2019 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
586 CMD No. 586 - Meriam Park Dev. Proj.	171,546	16,593	4,564	0	183,575	27,400	7,850	0	191,096
588 CMD No. 588 - Harmony Park	5,324	1,226	0	0	6,550	775	775	0	5,324
589 CMD No. 589 - Lee Estates Subd.	14,349	1,511	200	0	15,660	1,750	1,750	0	14,349
590 CMD No. 590 - Baroni Park L & L District	(4,063)	0	276	0	(4,339)	0	0	0	(4,063)
591 CMD No. 591 - Ranch/Nob Hill LLD	(38,986)	7,206	3,265	0	(35,045)	11,973	7,675	0	(34,688)
A01 CMD A01 - Wildwood Estates	(34,274)	25,170	14,493	0	(23,597)	50,376	23,100	0	(6,998)
A02 CMD A02 - 16TH Street Subdivision	(1,028)	0	0	0	(1,028)	0	0	0	(1,028)
A03 CMD No. A03 - Humboldt Trails Subd	9,804	3,511	1,083	0	12,232	3,800	3,800	0	9,804
A04 CMD No. A04 - Meriam Prk Subd. PH 8	2,694	5,236	7,488	0	442	8,900	8,900	0	2,694
A05 CMD No. A05 - Mtn Vista Sycamore	74,246	34,609	25,124	0	83,731	67,466	45,500	0	96,212
A06 CMD No. A06 - Woodbrook Subdivision	6,212	1,516	0	0	7,728	1,025	1,025	0	6,212
A07 CMD No. A07 - Deer Park Subdivision	34,563	2,719	0	0	37,282	3,084	1,075	0	36,572
A08 CMD No. A08 - 16th & 19th St. HFH	(1,673)	809	347	0	(1,211)	945	725	0	(1,453)
A11 CMD A11-Crouch Farr-Lamb	4,028	1,134	0	0	5,162	798	0	0	4,826
A12 CMD No. A12 - Estates @ Hooker Oak	11,614	1,666	179	0	13,101	300	300	0	11,614
A13 CMD A13 Hampton Court	(3,709)	1,627	730	0	(2,812)	2,753	1,350	0	(2,306)
A14 CMD A14-Estates @ lindo Channel	(7,002)	4,834	3,372	0	(5,540)	10,264	7,225	0	(3,963)
A16 A16-NW Chico Specific Plan	80	57,597	52,298	0	5,379	0	0	0	80
A20 CMD A20-Crossroads Subdivis	(1,509)	4,114	1,334	0	1,271	4,371	1,450	0	1,412
TOTAL Maintenance District Funds	3,712,659	748,769	548,659	0	3,912,769	1,130,376	968,817	21,357	3,895,575
TOTAL ALL FUNDS	250,467,543	73,498,148	61,023,006	1	262,942,686	181,053,381	208,138,294	4,914	223,387,544

** End of Report **

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40201 Current Secured 1%	3,985,074.52	2,594,966.35	0.00	4,348,610.00	1,753,643.65	60
40204 Current Unsecured 1%	690,855.14	740,255.49	0.00	718,286.00	(21,969.49)	103
40205 Current Unitary	259,479.00	125,675.70	0.00	252,537.00	126,861.30	50
40206 Current Supplemental	115,234.29	22,141.59	0.00	100,000.00	77,858.41	22
40215 Residual Tax Increment	3,369,876.80	1,992,468.75	0.00	2,950,000.00	957,531.25	68
40225 RDA Pass Thru - Secured	312,028.71	144,530.74	0.00	249,509.00	104,978.26	58
40226 RDA Pass Thru - Unsecured	2,154.45	8.09	0.00	0.00	(8.09)	-
40228 CAMRPA Statutory Pass-Thru	307,317.00	193,441.00	0.00	365,126.00	171,685.00	53
40230 Prior Secured 1%	3,367.32	0.00	0.00	0.00	0.00	0
40231 Prior Unsecured 1%	8,245.69	7,821.17	0.00	12,000.00	4,178.83	65
40234 Prior Unsecured Supp 1%	990.73	217.82	0.00	1,000.00	782.18	22
40260 In Lieu Dept of Fish and Game	6,830.96	0.00	0.00	0.00	0.00	0
40265 In Lieu Butte Housing Auth	6,726.43	0.00	0.00	6,000.00	6,000.00	0
40270 Payment In Lieu of Taxes	3,868.52	2,353.80	0.00	3,000.00	646.20	78
40290 Property Tax In Lieu of VLF	7,796,659.51	4,184,182.83	0.00	7,952,592.00	3,768,409.17	53
40295 Property Tax Admin Fee	(114,814.52)	(58,745.62)	0.00	(118,245.00)	(59,499.38)	50
Total - Property Taxes	16,753,894.55	9,949,317.71	0.00	16,840,415.00	6,891,097.29	59 / 58
40101 Sales Tax	24,986,851.01	10,459,941.09	0.00	22,525,000.00	12,065,058.91	46
40102 Sales Tax Audit	(9,538.95)	(6,966.51)	0.00	(50,000.00)	(43,033.49)	14
40103 Public Safety Augmentation	196,542.70	86,157.35	0.00	187,386.00	101,228.65	46
Total - Sales and Use Taxes	25,173,854.76	10,539,131.93	0.00	22,662,386.00	12,123,254.07	47 / 58
40460 UUT Refunds	(3,458.21)	0.00	0.00	0.00	0.00	0
40490 Utility User Tax - Gas	1,191,771.54	446,947.80	0.00	1,200,000.00	753,052.20	37
40491 Utility User Tax - Electric	4,604,461.51	2,843,885.14	0.00	4,600,000.00	1,756,114.86	62
40492 Utility User Tax - Telecom	385,688.59	167,104.99	0.00	290,000.00	122,895.01	58
40493 Utility User Tax - Water	1,021,274.94	630,192.10	0.00	1,050,000.00	419,807.90	60
Total - Utility Users Tax	7,199,738.37	4,088,130.03	0.00	7,140,000.00	3,051,869.97	57 / 58
40301 Business License Tax	297,600.07	211,378.92	0.00	270,000.00	58,621.08	78
40302 DPBIA Bus License Tax - Zone A	17,725.48	11,811.22	0.00	17,000.00	5,188.78	69
40303 DPBIA Bus License Tax - Zone B	10,333.02	3,996.21	0.00	8,000.00	4,003.79	50
40403 Franchise Fees-Cable TV	921,672.76	237,507.87	0.00	875,000.00	637,492.13	27
40404 Franchise Fees-Gas/Electric	713,505.10	0.00	0.00	750,000.00	750,000.00	0
40405 Franchise Fees-Waste Hauler	1,806,224.93	1,016,909.09	0.00	1,650,000.00	633,090.91	62
40407 Real Property Transfer Tax	530,743.16	242,057.25	0.00	400,000.00	157,942.75	61
40410 Transient Occupancy Tax	3,459,329.54	1,474,849.56	0.00	2,400,000.00	925,150.44	61
40411 Transient Occupancy Tax Audit	3,221.01	0.00	0.00	0.00	0.00	0
40414 TOT Short Term Rental	106,066.88	87,877.17	0.00	0.00	(87,877.17)	-
Total - Other Taxes	7,866,421.95	3,286,387.29	0.00	6,370,000.00	3,083,612.71	52 / 58
40314 Business License Tax HdL	360.50	0.00	0.00	0.00	0.00	0
40501 Animal License	30,584.34	19,287.98	0.00	37,000.00	17,712.02	52
40504 Bicycle License	818.33	348.00	0.00	0.00	(348.00)	-
40506 Bingo License	50.00	0.00	0.00	100.00	100.00	0
40509 Cardroom License	3,128.50	0.00	0.00	1,500.00	1,500.00	0
40510 Cardroom Employee Work Permit	2,752.00	343.50	0.00	1,200.00	856.50	29
40513 Vending Permit	1,967.00	979.50	0.00	2,800.00	1,820.50	35
40514 Solicitor Permit	685.00	77.00	0.00	200.00	123.00	38
40519 Uniform Fire Code Permit	74,307.50	17,599.00	0.00	75,000.00	57,401.00	23
40525 Overload/Wide Load Permit	9,320.00	5,387.80	0.00	8,000.00	2,612.20	67
40528 Vehicle for Hire Permit	1,979.00	411.00	0.00	3,000.00	2,589.00	14
40534 Hydrant Permit	2,718.00	1,166.50	0.00	1,900.00	733.50	61
40540 Parade Permits	5,678.00	1,088.50	0.00	5,000.00	3,911.50	22
40541 Street Banner Permit Fees	304.50	190.00	0.00	0.00	(190.00)	-
40599 Other Licenses & Permits	4,283.50	1,993.00	0.00	5,000.00	3,007.00	40
Total - Licenses and Permits	138,936.17	48,871.78	0.00	140,700.00	91,828.22	35 / 58
41220 Motor Vehicle In Lieu	44,327.63	0.00	0.00	0.00	0.00	0
41228 Homeowners - 1%	142,485.58	22,641.81	0.00	142,500.00	119,858.19	16
41235 Peace Officers Standards & Trg	20,771.02	49,199.26	0.00	0.00	(49,199.26)	-
41245 Highway Maintenance St Payment	19,500.00	9,000.00	0.00	18,000.00	9,000.00	50
41250 Mandated Cost Reimbursement	44,021.65	0.00	0.00	30,000.00	30,000.00	0
41256 Pers-Emergency Response	937,389.27	61,014.25	0.00	92,000.00	30,985.75	66

City of Chico
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Fund: 001 - GENERAL

Budget Year: 2020	Prior Year's	Year To Date	Encumbrances	Budget	Balance	Percent Used Budg / Time
	Actuals To 6/30/2019	Actuals				
41257 Supp-Emergency Response	143,786.55	1,056.00	0.00	30,000.00	28,944.00	4
41258 Mgmt-Emergency Response	108,270.39	0.00	0.00	30,000.00	30,000.00	0
41270 Transportation Congest Relief	0.00	126,037.37	0.00	0.00	(126,037.37)	-
41299 Other State Revenue	4,086.00	3,000,000.00	0.00	3,000,000.00	0.00	100
41499 Other Payments from Gov't Agy	13,292.31	15,105.04	0.00	1,000.00	(14,105.04)	+
44522 Bullet Proof Vest Grant Prog	12,981.32	0.00	0.00	1,000.00	1,000.00	0
Total - Intergovernmental Revenues	1,490,911.72	3,284,053.73	0.00	3,344,500.00	60,446.27	98 / 58
42104 Weed & Lot Cleaning Fee	5,300.33	1,520.00	0.00	1,700.00	180.00	89
42105 UFC Inspection Fee	49,876.00	36,780.00	0.00	60,000.00	23,220.00	61
42107 Animal Control Impound Fees	21,006.39	13,185.08	0.00	20,000.00	6,814.92	66
42108 Feed and Care	8,637.75	4,743.36	0.00	10,000.00	5,256.64	47
42109 Dog Spay/Neuter Fines	7,225.00	4,973.36	0.00	9,000.00	4,026.64	55
42110 Impound Fees	38,680.00	23,483.14	0.00	30,000.00	6,516.86	78
42111 Repossession of Vehicle Fee	1,753.00	885.41	0.00	800.00	(85.41)	111
42112 Parking Citation Sign-Off Fee	1,018.50	755.50	0.00	0.00	(755.50)	-
42120 Surrenders	0.00	160.00	0.00	0.00	(160.00)	-
42121 Animal Disposal Fees	3,181.50	1,451.00	0.00	2,500.00	1,049.00	58
42122 Cremation Services	4,403.00	3,766.00	0.00	4,000.00	234.00	94
42123 Animal Adoptions	17,596.50	10,545.00	0.00	11,000.00	455.00	96
42124 Microchipping	639.33	554.00	0.00	1,000.00	446.00	55
42207 Parking Meters-Lots	817.45	0.00	0.00	0.00	0.00	0
42220 Parking Meter In Lieu	32.50	0.00	0.00	0.00	0.00	0
42417 Abandonment Fee	4,645.50	2,517.00	0.00	0.00	(2,517.00)	-
42485 ACCOUNTS REC. WRITE-OFF	(169,800.00)	0.00	0.00	0.00	0.00	0
42501 Park Use Fees	11.00	0.00	0.00	0.00	0.00	0
42601 Parking Fine Admin Fee	601.00	649.52	0.00	0.00	(649.52)	-
42603 Fingerprinting Fee	16,552.47	8,790.50	0.00	18,000.00	9,209.50	49
42604 Sale of Docs/Publications	14,318.34	7,768.37	0.00	13,000.00	5,231.63	60
42605 Appeals Fee	768.00	1,260.50	0.00	500.00	(760.50)	252
42670 Franchise Review Fee Event	1,444.86	585.72	0.00	1,000.00	414.28	59
42699 Other Service Charges	3,137.00	355.00	0.00	5,000.00	4,645.00	7
43019 Administrative Fees(PBID/TBID)	21,766.14	11,525.39	0.00	13,740.00	2,214.61	84
Total - Charges for Services	53,611.56	136,253.85	0.00	201,240.00	64,986.15	68 / 58
40524 False Alarm Fines	32,776.91	31,654.76	0.00	32,000.00	345.24	99
43004 Criminal Fines-Court	180,002.10	49,412.79	0.00	100,000.00	50,587.21	49
43011 Restitution-Court	0.00	500.00	0.00	0.00	(500.00)	-
43013 Other Court Fines	250.00	0.00	0.00	0.00	0.00	0
43016 Parking Fines	649,041.73	280,608.42	0.00	530,000.00	249,391.58	53
43018 Administrative Citations	2,058.36	4,837.32	0.00	1,000.00	(3,837.32)	484
Total - Fines & Forfeitures	864,129.10	367,013.29	0.00	663,000.00	295,986.71	55 / 58
44101 Interest on Investments	147,459.33	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	102,318.96	68,299.12	0.00	130,000.00	61,700.88	53
44202 Late Fee-Business License	6,857.12	5,713.85	0.00	3,000.00	(2,713.85)	190
44203 Late Fee-DPBA	480.84	399.14	0.00	0.00	(399.14)	-
44204 Late Fee-Dog License	1,584.17	1,025.90	0.00	0.00	(1,025.90)	-
44207 Late Fee-TOT	7,443.33	7,570.68	0.00	0.00	(7,570.68)	-
44220 Bad Check Fee	179.50	195.00	0.00	0.00	(195.00)	-
Total - Use of Money & Property	266,323.25	83,203.69	0.00	133,000.00	49,796.31	63 / 58
44501 Cash Over/Short	58.03	89.40	0.00	0.00	(89.40)	-
44505 Miscellaneous Revenues	269,610.58	3,972.29	0.00	10,000.00	6,027.71	40
44512 Reimbursement-Subpeona/Jury Dty	1,603.76	0.00	0.00	0.00	0.00	0
44513 Reimb-Postage/Copies	8,799.20	0.00	0.00	0.00	0.00	0
44516 Police Officer-Reimbursement	287.44	135.05	0.00	0.00	(135.05)	-
44518 NCEDC Reimbursement	40,000.00	80,264.89	0.00	0.00	(80,264.89)	-
44519 Reimbursement-Other	96,561.22	(11,760.64)	0.00	20,000.00	31,760.64	0
44521 Crossing Guard Reimbursement	4,905.87	3,183.41	0.00	4,000.00	816.59	80
44580 Settlement Proceeds	4,988.93	7,370.34	0.00	0.00	(7,370.34)	-
46001 Donation from Private Source	366.36	0.00	0.00	0.00	0.00	0
46007 Sale of Real/Personal Property	18,947.04	9,406.97	0.00	0.00	(9,406.97)	-
46010 Reimb of Damage to City Prop	11,990.51	4,310.56	0.00	5,000.00	689.44	86
Total - Other Revenues	458,118.94	96,972.27	0.00	39,000.00	(57,972.27)	249 / 58

City of Chico
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Fund: 001 - GENERAL

Budget Year: 2020	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2019					Budg / Time
46014 Capital Lease Proceeds	870,305.76	0.00	0.00	0.00	0.00	0
Total - Other Financing Sources	870,305.76	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	61,136,246.13	31,879,335.57	0.00	57,534,241.00	25,654,905.43	55 / 58
Expenditures						
4000 Salaries - Permanent	18,871,360.40	10,684,799.10	0.00	21,058,847.00	10,374,047.90	51
4006 Salaries - Sign On Bonus	17,500.00	3,000.00	0.00	0.00	(3,000.00)	-
4010 Salaries-Temporary Disability	142,114.65	92,692.94	0.00	0.00	(92,692.94)	-
4015 Salaries - Holiday Pay	515,439.70	341,262.07	0.00	497,376.00	156,113.93	69
4020 Salaries - Hourly Pay	556,290.28	257,716.56	0.00	331,104.00	73,387.44	78
4025 Salaries - Separation Payouts	164,168.91	0.00	0.00	27,742.00	27,742.00	0
4030 Salaries-Reserve Officers	0.00	0.00	0.00	8,775.00	8,775.00	0
4050 Salaries - Overtime	2,610,607.77	1,708,091.55	0.00	1,563,817.00	(144,274.55)	109
4051 Salaries - OT Reimbursable	998,407.36	139,018.98	0.00	92,480.00	(46,538.98)	150
4053 OT - Special Event/Emergency	36,125.41	53,533.98	0.00	30,100.00	(23,433.98)	178
4055 Salaries - Overtime - FLSA	157,391.55	83,520.69	0.00	160,000.00	76,479.31	52
4056 Salaries - CTO Payout	0.00	0.00	0.00	80,000.00	80,000.00	0
4070 Salaries- OES	124,864.05	3,733.88	0.00	28,300.00	24,566.12	13
4080 Salaries - Light Duty	124,397.22	140,034.07	0.00	0.00	(140,034.07)	-
4530 Emp Benefit - Health Insurance	280.25	0.00	0.00	0.00	0.00	0
4585 Empl. Benefit-Fitness Reimb	22,667.89	13,909.52	0.00	29,200.00	15,290.48	48
4590 Employee Benefit-Wellness Phys	34,595.20	0.00	0.00	52,600.00	52,600.00	0
4690 Employee Benefits Other	15,089,629.21	8,740,326.35	0.00	16,790,722.00	8,050,395.65	52
4695 Vol Fire Length of Serv Award	0.00	0.00	0.00	6,000.00	6,000.00	0
Total - Salaries & Employee Benefits	39,465,839.85	22,261,639.69	0.00	40,757,063.00	18,495,423.31	55 / 58
5000 Office Expense	63,172.82	35,070.33	0.00	63,608.00	28,537.67	55
5005 Postage & Mailing	25,842.61	14,042.94	0.00	34,941.00	20,898.06	40
5010 Outside Printing Expense	26,107.72	5,494.63	0.00	22,944.00	17,449.37	24
5050 Books/Periodicals/Software	36,763.94	26,469.29	0.00	39,382.00	12,912.71	67
5070 Special Department Expenses	20,970.76	15,628.70	0.00	18,050.00	2,421.30	87
5100 Materials and Supplies	180,527.32	24,903.11	0.00	67,979.00	43,075.89	37
5102 Animal Shelter Food	12,140.54	10,873.55	0.00	21,000.00	10,126.45	52
5103 Medications/Animal Care Supply	14,823.21	4,854.68	0.00	15,000.00	10,145.32	32
5105 Small Tools and Equipment	22,350.20	16,606.09	0.00	22,332.00	5,725.91	74
5110 Safety Equipment	68,559.40	19,656.83	0.00	67,448.00	47,791.17	29
5120 Clothing/Uniforms	352.70	1,359.89	0.00	0.00	(1,359.89)	-
5505 Equipment Maintenance/Repair	18,811.27	14,400.34	0.00	31,590.00	17,189.66	46
5515 Building Maintenance/Repair	12,688.16	2,711.16	0.00	5,000.00	2,288.84	54
6204 Disposal Service Expenses	0.00	0.00	0.00	900.00	900.00	0
6235 Prisoner Transport	5,494.72	888.18	0.00	10,593.00	9,704.82	8
6238 Ammunition	65,408.94	16,890.83	0.00	70,000.00	53,109.17	24
6239 Jail Supplies	5,691.34	2,925.86	0.00	6,450.00	3,524.14	45
6240 CSI Supplies	3,988.80	0.00	0.00	3,600.00	3,600.00	0
6241 Range Supplies	5,469.73	8,074.61	0.00	8,400.00	325.39	96
6244 Field Services	3,234.84	1,027.20	0.00	3,100.00	2,072.80	33
6246 Battery Supplies	4,319.50	2,211.44	0.00	2,430.00	218.56	91
6247 K-9 Supplies	13,316.79	8,407.10	0.00	15,000.00	6,592.90	56
6250 Donations - Expense	0.00	255.00	0.00	0.00	(255.00)	-
6260 VIPs	162.38	200.74	0.00	500.00	299.26	40
6261 Records Purge	3,208.93	126.15	0.00	1,435.00	1,308.85	9
6268 BINTF Expense	15,000.00	15,000.00	0.00	15,000.00	0.00	100
6280 Uniform Allow. Sworn	72,622.31	38,109.27	0.00	88,640.00	50,530.73	43
6282 Uniform Allow Civilian	14,716.99	4,586.06	0.00	24,150.00	19,563.94	19
6283 Uniform Safety Equip	120,899.95	52,112.98	0.00	73,800.00	21,687.02	71
6284 Uniforms - Turnover	4,711.18	0.00	0.00	4,650.00	4,650.00	0
6285 Uniform - Safety Vests	29,257.70	21,485.67	0.00	46,900.00	25,414.33	46
6289 SWAT Team Equipment	6,836.72	3,294.27	0.00	5,500.00	2,205.73	60
6721 Related Exam Costs	0.00	0.00	0.00	1,000.00	1,000.00	0
7309 Filters	5.33	0.00	0.00	0.00	0.00	0
7317 Graffiti Prevention Expenses	4,267.02	2,917.71	0.00	6,500.00	3,582.29	45
7330 Aggregate Base	9,513.15	7,439.52	0.00	10,000.00	2,560.48	74
7331 Asphalt Concrete	0.00	28,772.82	0.00	106,000.00	77,227.18	27
7332 SS1 Emulsion	5,613.30	3,590.00	0.00	10,000.00	6,410.00	36
7334 Road Crack Filler	4,676.29	0.00	0.00	6,400.00	6,400.00	0

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Budget Year: 2020	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2019					Budg / Time
7335 Sand	1,513.44	456.83	0.00	900.00	443.17	51
7338 Storm Drain Supplies	0.00	22.72	0.00	1,500.00	1,477.28	2
7340 Traffic Paint	222.19	211.64	0.00	5,000.00	4,788.36	4
7341 Thermoplastic	8,778.18	12,441.35	0.00	8,000.00	(4,441.35)	156
7344 Traffic Signs/Hardware	13,329.44	4,215.74	0.00	14,000.00	9,784.26	30
7345 Traffic Signal Hardware/Supp.	31,212.04	13,143.42	0.00	43,000.00	29,856.58	31
7346 Street Lighting Supplies	11,039.23	6,518.09	0.00	16,000.00	9,481.91	41
Total - Materials & Supplies	967,621.08	447,396.74	0.00	1,018,622.00	571,225.26	44 / 58
5330 Contractual	581,722.06	380,127.98	0.00	885,360.00	505,232.02	43
5400 Professional Services	227,004.36	213,661.15	53,139.75	444,608.00	177,807.10	60
5401 Audit Services	33,138.15	19,935.30	0.00	27,619.00	7,683.70	72
5405 Legal & Court Costs	0.00	0.00	0.00	7,000.00	7,000.00	0
5415 Landscape Maintenance	3,608.40	1,825.20	0.00	0.00	(1,825.20)	-
5420 Laundry Services	11,705.72	9,217.84	0.00	20,820.00	11,602.16	44
5440 Janitorial Services	0.00	0.00	0.00	17,075.00	17,075.00	0
5441 Portable Toilet Program	0.00	0.00	0.00	40,690.00	40,690.00	0
5550 Maint Agreements- Radios	27,852.79	15,830.06	0.00	48,625.00	32,794.94	33
5555 Maint Agreements Other	36,965.93	32,108.70	0.00	44,360.00	12,251.30	72
6151 Major Litigation Costs	911.20	67.50	0.00	0.00	(67.50)	-
6216 Sexual Assault Exams	78,064.00	29,550.00	0.00	76,500.00	46,950.00	39
6218 Medical Testing	25,507.00	9,728.00	0.00	32,500.00	22,772.00	30
6220 Specialized Medical Testing	0.00	0.00	0.00	1,414.00	1,414.00	0
6224 Veterinary Expenses	2,570.41	523.03	0.00	7,500.00	6,976.97	7
6701 Pre Employment Physicals	14,375.89	0.00	0.00	8,390.00	8,390.00	0
6702 Psychological Eval & Services	10,800.00	3,200.00	0.00	9,500.00	6,300.00	34
6703 Employee Counseling	8,924.80	5,562.07	0.00	9,000.00	3,437.93	62
6704 In-Service Medical	12,144.56	3,528.00	0.00	2,993.00	(535.00)	118
6706 Drug & Alcohol Testing	3,015.00	799.00	0.00	3,990.00	3,191.00	20
6708 Polygraphs	5,400.00	3,300.00	0.00	3,000.00	(300.00)	110
6710 Fingerprinting	5,236.00	2,641.00	0.00	3,800.00	1,159.00	70
6720 Testing	11,154.34	370.30	0.00	5,500.00	5,129.70	7
7202 Fair St Detent Pnd Mon & Main	0.00	0.00	0.00	1,750.00	1,750.00	0
7347 Weed Control	32,751.59	9,180.00	0.00	21,150.00	11,970.00	43
7374 Downtown Trash Pick-up	2,597.30	0.00	0.00	22,000.00	22,000.00	0
7375 Sweeping/Trash Disposal	573.45	402.00	0.00	625.00	223.00	64
7380 Pest Control	1,170.00	450.00	0.00	1,500.00	1,050.00	30
7394 Hazardous Materials Disposal	1,940.00	1,121.79	0.00	5,500.00	4,378.21	20
7413 Outside Repairs/Services Other	7,805.07	9,613.60	0.00	21,800.00	12,186.40	44
Total - Purchased Services	1,146,938.02	752,742.52	53,139.75	1,774,569.00	968,686.73	45 / 58
8200 Debt Interest	17,704.44	0.00	0.00	0.00	0.00	0
8898 Capital Lease Principal	337,525.49	322,448.71	0.00	447,513.00	125,064.29	72
8899 Capital Lease Interest	64,433.05	59,641.27	0.00	99,768.00	40,126.73	60
Total - Debt Service	419,662.98	382,089.98	0.00	547,281.00	165,191.02	70 / 58
7992 Capital Projects OH Allocation	30,530.73	11,689.65	0.00	0.00	(11,689.65)	-
8800 Major Cap Projects-Capitalize	698,665.58	393,731.70	196,379.01	6,659,399.00	6,069,288.29	9
8801 Major Cap Proj-Non Capitalize	707,127.52	263,827.17	27,525.40	0.00	(291,352.57)	-
8880 Other Capital Expenditures	870,305.76	0.00	0.00	0.00	0.00	0
Total - Capital Projects	2,306,629.59	669,248.52	223,904.41	6,659,399.00	5,766,246.07	13 / 58
5140 Advertising/Marketing	20,438.48	10,216.37	0.00	33,584.00	23,367.63	30
5160 Licenses/Permits/Fees	5,069.00	4,618.00	0.00	8,195.00	3,577.00	56
5240 Taxes	374.46	760.06	0.00	350.00	(410.06)	217
5300 Lease/Rental Expense	14,336.46	4,914.97	0.00	37,902.00	32,987.03	13
5370 Memberships/Dues	54,823.94	27,468.33	0.00	62,861.00	35,392.67	44
5385 Business Expenses	28,427.32	8,924.66	0.00	24,336.00	15,411.34	37
5386 Conference Expenses	19,515.62	15,141.41	0.00	24,660.00	9,518.59	61
5390 Training	326,265.12	179,499.14	0.00	343,433.00	163,933.86	52
5391 City-Wide Training Program	175.25	0.00	0.00	5,000.00	5,000.00	0
5465 Solid Waste Disposal	1,939.36	1,552.88	0.00	10,635.00	9,082.12	15
5480 Communications	307,774.03	166,841.89	0.00	298,335.00	131,493.11	56
6050 Elections	72,005.75	330.99	0.00	48,000.00	47,669.01	1
6053 Boards and Commissions Expense	1,990.80	0.00	0.00	2,000.00	2,000.00	0
6054 Homeless Task Force	0.00	0.00	0.00	1,500.00	1,500.00	0

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2020	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent Used Budg / Time
	Actuals To 6/30/2019	Actuals	brances			
6056 Meeting Expenses	3,452.30	412.97	0.00	3,500.00	3,087.03	12
6108 LAFCO Operations	214,359.17	190,001.10	0.00	235,000.00	44,998.90	81
6109 Economic Services	108,879.00	50,716.00	59,384.00	110,100.00	0.00	100
6114 Council Broadcasts	17,460.41	8,960.40	0.00	13,500.00	4,539.60	66
6115 DCBA Contract	27,972.77	14,127.54	0.00	27,500.00	13,372.46	51
6117 Public Relations Expenses	443.16	134.68	0.00	2,000.00	1,865.32	7
6150 Municipal Code Update	7,612.00	2,691.05	0.00	6,000.00	3,308.95	45
6200 Background Expenses	37,010.89	14,741.95	0.00	7,000.00	(7,741.95)	211
6249 Special Events Expense	2,370.98	1,748.53	0.00	2,500.00	751.47	70
6730 Damaged Property Reimbursement	0.00	0.00	0.00	475.00	475.00	0
Total - Other Expenses	1,272,696.27	703,802.92	59,384.00	1,308,366.00	545,179.08	58 / 58
7500 Non-Recurring Operating	43,095.30	35,000.00	0.00	40,000.00	5,000.00	88
Total - Non-Recurring Operating	43,095.30	35,000.00	0.00	40,000.00	5,000.00	88 / 58
5030 Insurance	890,900.00	739,180.00	0.00	1,159,604.00	420,424.00	64
5260 Fuel	433,049.75	219,048.30	0.00	430,994.00	211,945.70	51
5455 Electric	811,157.12	414,921.29	0.00	927,024.00	512,102.71	45
5456 Natural Gas	29,462.63	9,974.52	0.00	23,680.00	13,705.48	42
5460 Water	23,947.78	14,067.48	0.00	35,631.00	21,563.52	39
5510 Vehicle Maintenance/Repair	1,033,514.33	373,732.93	0.00	1,131,941.00	758,208.07	33
7993 Indirect Cost Allocation	(1,944,011.02)	(799,204.60)	0.00	(1,918,091.00)	(1,118,886.40)	42
7994 Building Main Allocation	813,723.00	314,221.00	0.00	965,565.00	651,344.00	33
7996 Info Systems Allocation	1,542,545.00	899,163.00	0.00	1,750,051.00	850,888.00	51
Total - Allocations	3,634,288.59	2,185,103.92	0.00	4,506,399.00	2,321,295.08	48 / 58
Total Expenditures	49,256,771.68	27,437,024.29	336,428.16	56,611,699.00	28,838,246.55	49 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	11,879,474.45	4,442,311.28	(336,428.16)	922,542.00	(3,183,341.12)	445 / 58
Other Sources / Uses						
Operating Transfers IN						
3211 Traffic Safety	50,000.02	20,833.35	0.00	50,000.00	29,166.65	42
3212 Transportation	99,999.98	41,666.65	0.00	100,000.00	58,333.35	42
3307 Gas Tax	2,049,999.98	854,166.65	0.00	2,050,000.00	1,195,833.35	42
Total Transfers IN	2,199,999.98	916,666.65	0.00	2,200,000.00	1,283,333.35	42 / 58
Operating Transfers OUT						
9002 Park	(3,225,938.96)	(1,362,345.51)	0.00	(4,501,854.00)	3,139,508.49	30
9003 Emergency Reserve	(1,200,000.00)	(541,666.65)	0.00	(1,300,000.00)	758,333.35	42
9051 Arts and Culture	(27,132.00)	(28,346.00)	0.00	(28,494.00)	148.00	99
9052 Warming/Cooling Center	(100,000.00)	0.00	0.00	0.00	0.00	0
9098 Fed Local Law Enforce Blk Grnt	(166.00)	(69.15)	0.00	(166.00)	96.85	42
9099 Supplemental Law Enforce Serv	(7,144.62)	(3,081.65)	0.00	(7,396.00)	4,314.35	42
9100 Grants - Operating Activities	(17,953.00)	(66,239.60)	0.00	(162,213.00)	95,973.40	41
9213 Abandon Vehicle Abatement	0.00	0.00	0.00	(6,914.00)	6,914.00	0
9312 Remediation Fund	0.00	(28,923.84)	0.00	(467,139.00)	438,215.16	6
9315 General Plan Reserve	(100,000.00)	(41,666.65)	0.00	(100,000.00)	58,333.35	42
9856 Airport	(392,700.00)	(35,555.40)	0.00	(85,333.00)	49,777.60	42
9862 Private Development	(321,103.07)	0.00	0.00	0.00	0.00	0
9871 Private Development - Building	0.00	(98,427.54)	0.00	(198,615.00)	100,187.46	50
9872 Private Development - Planning	0.00	(44,637.00)	0.00	(79,540.00)	34,903.00	56
9873 Private Development - Engineer	0.00	(22,384.12)	0.00	(40,575.00)	18,190.88	55
9874 Private Development - Fire	0.00	(18,451.91)	0.00	(33,250.00)	14,798.09	55
9900 General Liability Ins Reserve	(500,000.00)	0.00	0.00	0.00	0.00	0
9901 Workers Comp Insurance Reserve	(249,999.98)	(250,000.00)	0.00	(250,000.00)	0.00	100
9903 Cal Pers Unfunded Reserve Liab	500,000.00	0.00	0.00	0.00	0.00	0
9904 Pension Stabilization Trust	(250,000.00)	(400,000.00)	0.00	(400,000.00)	0.00	100
9931 Technology Replacement	(165,190.00)	(54,166.65)	0.00	(130,000.00)	75,833.35	42
9932 Fleet Replacement	(355,402.06)	(145,833.35)	0.00	(350,000.00)	204,166.65	42
9933 Facility Maintenance Reserve	(550,000.00)	(72,916.65)	0.00	(175,000.00)	102,083.35	42
9934 Prefund Equip Liab Reserve	(242,483.02)	(62,500.00)	0.00	(150,000.00)	87,500.00	42
9938 Prefund Equip Liab Res-Fire	0.00	(143,052.00)	0.00	(143,052.00)	0.00	100
9941 Maintenance District Admin	(34,229.36)	(6,851.65)	0.00	(16,444.00)	9,592.35	42
9943 Public Infrastructure Replcmt	(1,372,731.00)	(32,125.34)	0.00	(904,000.00)	871,874.66	4

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Total Transfers OUT	(8,612,173.07)	(3,459,240.66)	0.00	(9,529,985.00)	6,070,744.34	36 / 58
Total Other Financing Sources	(7,412,173.09)	(2,542,574.01)	0.00	(7,329,985.00)	(4,787,410.99)	35 / 58
Excess Deficiency After Financing Sources / (Uses)	4,467,301.36	1,899,737.27	(336,428.16)	(6,407,443.00)	(7,970,752.11)	
Beginning Fund Balance	8,458,892.53	12,926,193.89	0.00	12,926,193.89		
Ending Fund Balance	12,926,193.89	14,825,931.16	(336,428.16)	6,518,750.89		
Ending Cash Balance	7,096,251.38	13,736,863.52				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 002 - PARK

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
42501 Park Use Fees	15,719.91	9,491.95	0.00	17,000.00	7,508.05	56
42699 Other Service Charges	4,115.00	1,859.50	0.00	5,000.00	3,140.50	37
Total - Charges for Services	19,834.91	11,351.45	0.00	22,000.00	10,648.55	52 / 58
43018 Administrative Citations	3,063.75	0.00	0.00	4,000.00	4,000.00	0
Total - Fines & Forfeitures	3,063.75	0.00	0.00	4,000.00	4,000.00	0 / 58
44101 Interest on Investments	(4,890.87)	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	4,920.00	0.00	0.00	0.00	0.00	0
44131 Lease-Bidwell Park Golf Course	41,203.90	30,452.26	0.00	40,000.00	9,547.74	76
44140 Concession Income	2,832.52	807.45	0.00	6,000.00	5,192.55	13
Total - Use of Money & Property	44,065.55	31,259.71	0.00	46,000.00	14,740.29	68 / 58
46010 Reimb of Damage to City Prop	0.00	2,124.66	0.00	1,000.00	(1,124.66)	212
Total - Other Revenues	0.00	2,124.66	0.00	1,000.00	(1,124.66)	212 / 58
Total Revenues	66,964.21	44,735.82	0.00	73,000.00	28,264.18	61 / 58
Expenditures						
4000 Salaries - Permanent	864,933.91	447,847.73	0.00	1,030,940.00	583,092.27	43
4015 Salaries - Holiday Pay	8,195.33	4,921.73	0.00	12,500.00	7,578.27	39
4020 Salaries - Hourly Pay	95,759.91	27,464.25	0.00	8,655.00	(18,809.25)	317
4050 Salaries - Overtime	48,686.50	31,549.68	0.00	30,199.00	(1,350.68)	104
4053 OT - Special Event/Emergency	782.79	0.00	0.00	0.00	0.00	0
4080 Salaries - Light Duty	18,630.66	8,747.52	0.00	0.00	(8,747.52)	-
4690 Employee Benefits Other	651,625.80	359,325.93	0.00	782,049.00	422,723.07	46
Total - Salaries & Employee Benefits	1,688,614.90	879,856.84	0.00	1,864,343.00	984,486.16	47 / 58
5000 Office Expense	1,219.01	487.88	0.00	1,000.00	512.12	49
5005 Postage & Mailing	156.21	222.92	0.00	500.00	277.08	45
5010 Outside Printing Expense	779.72	386.10	0.00	1,000.00	613.90	39
5050 Books/Periodicals/Software	246.99	0.00	0.00	800.00	800.00	0
5100 Materials and Supplies	29,099.37	10,870.98	0.00	39,000.00	28,129.02	28
5105 Small Tools and Equipment	8,170.23	3,943.21	0.00	7,535.00	3,591.79	52
5110 Safety Equipment	8,272.79	1,963.35	0.00	6,575.00	4,611.65	30
5120 Clothing/Uniforms	2,144.17	3,642.21	0.00	5,585.00	1,942.79	65
5505 Equipment Maintenance/Repair	4,370.15	846.56	0.00	3,810.00	2,963.44	22
5515 Building Maintenance/Repair	4,324.61	1,002.78	0.00	10,000.00	8,997.22	10
7320 Custodial Supplies	7,138.46	4,395.93	0.00	8,000.00	3,604.07	55
7371 Landscape Maintenance Supplies	8,791.30	3,005.05	0.00	10,000.00	6,994.95	30
Total - Materials & Supplies	74,713.01	30,766.97	0.00	93,805.00	63,038.03	33 / 58
5330 Contractual	232,726.51	65,208.62	0.00	236,405.00	171,196.38	28
5400 Professional Services	4,638.78	698.76	0.00	2,630.00	1,931.24	27
5415 Landscape Maintenance	354,223.00	206,759.28	0.00	318,000.00	111,240.72	65
5420 Laundry Services	624.92	1,488.27	0.00	1,400.00	(88.27)	106
5440 Janitorial Services	227.00	7,526.72	0.00	18,000.00	10,473.28	42
5522 Radio Maintenance & Repair	0.00	0.00	0.00	285.00	285.00	0
5535 Maint Agrmt- Software	485.00	0.00	0.00	485.00	485.00	0
7203 Elderberry Site Monitor & Main	0.00	0.00	0.00	1,000.00	1,000.00	0
7375 Sweeping/Trash Disposal	12,124.00	5,033.73	0.00	15,000.00	9,966.27	34
7413 Outside Repairs/Services Other	169.85	3,619.92	0.00	0.00	(3,619.92)	-
Total - Purchased Services	605,219.06	290,335.30	0.00	593,205.00	302,869.70	49 / 58
7992 Capital Projects OH Allocation	3,164.58	6,850.88	0.00	0.00	(6,850.88)	-
8800 Major Cap Projects-Capitalize	17,288.97	210,099.97	0.00	979,765.00	769,665.03	21
8801 Major Cap Proj-Non Capitalize	88,132.54	24,771.12	53,361.41	0.00	(78,132.53)	-
Total - Capital Projects	108,586.09	241,721.97	53,361.41	979,765.00	684,681.62	30 / 58
5140 Advertising/Marketing	464.72	0.00	0.00	500.00	500.00	0
5160 Licenses/Permits/Fees	2,761.35	1,778.91	0.00	7,617.00	5,838.09	23
5300 Lease/Rental Expense	6,861.85	1,984.31	0.00	8,665.00	6,680.69	23
5370 Memberships/Dues	460.00	94.85	0.00	1,700.00	1,605.15	6
5390 Training	3,373.65	2,463.05	0.00	10,500.00	8,036.95	23
5465 Solid Waste Disposal	3,320.20	163.96	0.00	500.00	336.04	33
5480 Communications	20,879.94	11,264.62	0.00	24,500.00	13,235.38	46

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 002 - PARK

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
7322 CARD Park Expenses	66,961.60	39,337.19	0.00	108,524.00	69,186.81	36
7451 Volunteer Mat and Supplies	1,981.36	241.94	0.00	2,185.00	1,943.06	11
7452 Volunteer Small Tools & Equip	1,791.49	270.88	0.00	1,520.00	1,249.12	18
7453 Volunteer Training	579.66	414.79	0.00	582.00	167.21	71
7454 Water Quality Testing	2,972.23	2,226.79	0.00	4,000.00	1,773.21	56
Total - Other Expenses	112,408.05	60,241.29	0.00	170,793.00	110,551.71	35 / 58
5030 Insurance	44,311.00	34,697.00	0.00	54,430.00	19,733.00	64
5260 Fuel	34,795.09	13,585.65	0.00	54,526.00	40,940.35	25
5455 Electric	37,310.61	20,204.91	0.00	45,740.00	25,535.09	44
5460 Water	123,444.28	73,104.58	0.00	173,736.00	100,631.42	42
5510 Vehicle Maintenance/Repair	106,685.06	39,661.48	0.00	99,918.00	60,256.52	40
7993 Indirect Cost Allocation	287,396.02	117,929.60	0.00	283,031.00	165,101.40	42
7994 Building Main Allocation	26,949.00	10,495.00	0.00	31,799.00	21,304.00	33
7996 Info Systems Allocation	42,471.00	22,464.00	0.00	45,737.00	23,273.00	49
Total - Allocations	703,362.06	332,142.22	0.00	788,917.00	456,774.78	42 / 58
Total Expenditures	3,292,903.17	1,835,064.59	53,361.41	4,490,828.00	2,602,402.00	42 / 58
Excess Deficiency Before Financing Sources / (Uses)	(3,225,938.96)	(1,790,328.77)	(53,361.41)	(4,417,828.00)	(2,574,137.82)	42 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	3,225,938.96	1,362,345.51	0.00	4,501,854.00	3,139,508.49	30
Total Transfers IN	3,225,938.96	1,362,345.51	0.00	4,501,854.00	3,139,508.49	30 / 58
Operating Transfers OUT						
9100 Grants - Operating Activities	(3,599.00)	0.00	0.00	(80,427.00)	80,427.00	0
Total Transfers OUT	(3,599.00)	0.00	0.00	(80,427.00)	-80,427.00	0 / 58
Total Other Financing Sources	3,222,339.96	1,362,345.51	0.00	4,421,427.00	3,059,081.49	31 / 58
Excess Deficiency After Financing Sources / (Uses)	(3,599.00)	(427,983.26)	(53,361.41)	3,599.00	484,943.67	
Beginning Fund Balance	0.00	(3,599.00)	0.00	(3,599.00)		
Ending Fund Balance	(3,599.00)	(431,582.26)	(53,361.41)	(0.00)		
Ending Cash Balance	179,570.10	(562,691.50)				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 212 - TRANSPORTATION

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
41239 TDA-SB325 (LTF)	2,654,716.00	956,015.20	0.00	1,892,345.00	936,329.80	51
41240 TDA-SB620 (STA)	835,747.09	0.00	0.00	0.00	0.00	0
41399 Other County Payments	1,680.00	840.00	0.00	1,260.00	420.00	67
Total - Intergovernmental Revenues	3,492,143.09	956,855.20	0.00	1,893,605.00	936,749.80	51 / 58
42216 Bicycle Locker Lease	465.50	180.00	0.00	0.00	(180.00)	-
Total - Charges for Services	465.50	180.00	0.00	0.00	(180.00)	999 / 58
44101 Interest on Investments	33,718.52	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	25,230.00	9,210.00	0.00	17,220.00	8,010.00	53
Total - Use of Money & Property	58,948.52	9,210.00	0.00	17,220.00	8,010.00	53 / 58
Total Revenues	3,551,557.11	966,245.20	0.00	1,910,825.00	944,579.80	51 / 58
Expenditures						
4000 Salaries - Permanent	122,182.57	56,074.41	0.00	176,207.00	120,132.59	32
4020 Salaries - Hourly Pay	9,997.94	8,025.00	0.00	0.00	(8,025.00)	-
4025 Salaries - Separation Payouts	0.00	0.00	0.00	3,883.00	3,883.00	0
4050 Salaries - Overtime	123.39	34.88	0.00	0.00	(34.88)	-
4690 Employee Benefits Other	79,855.63	39,437.11	0.00	127,786.00	88,348.89	31
Total - Salaries & Employee Benefits	212,159.53	103,571.40	0.00	307,876.00	204,304.60	34 / 58
5000 Office Expense	30.07	0.00	0.00	0.00	0.00	0
5005 Postage & Mailing	35.24	0.00	0.00	0.00	0.00	0
5010 Outside Printing Expense	0.00	26.81	0.00	0.00	(26.81)	-
5050 Books/Periodicals/Software	4,003.54	2,322.60	0.00	5,169.00	2,846.40	45
5100 Materials and Supplies	324.29	0.00	0.00	95.00	95.00	0
5105 Small Tools and Equipment	816.26	0.00	0.00	1,000.00	1,000.00	0
5515 Building Maintenance/Repair	0.00	638.14	0.00	1,500.00	861.86	43
7320 Custodial Supplies	1,696.14	718.60	0.00	1,800.00	1,081.40	40
7370 Collection System Materials	355.64	0.00	0.00	0.00	0.00	0
Total - Materials & Supplies	7,261.18	3,706.15	0.00	9,564.00	5,857.85	39 / 58
5330 Contractual	23,713.92	13,894.39	0.00	29,315.00	15,420.61	47
5415 Landscape Maintenance	160.00	0.00	0.00	0.00	0.00	0
5440 Janitorial Services	5,248.89	3,126.07	0.00	8,600.00	5,473.93	36
7380 Pest Control	260.00	100.00	0.00	190.00	90.00	53
7413 Outside Repairs/Services Other	0.00	0.00	0.00	500.00	500.00	0
7425 Transit Services	2,398,085.30	6,523.40	0.00	70,000.00	63,476.60	9
Total - Purchased Services	2,427,468.11	23,643.86	0.00	108,605.00	84,961.14	22 / 58
7992 Capital Projects OH Allocation	68,980.63	15,408.84	0.00	0.00	(15,408.84)	-
8800 Major Cap Projects-Capitalize	534,779.64	37,784.73	0.00	2,731,140.00	2,693,355.27	1
8801 Major Cap Proj-Non Capitalize	25,318.34	35,077.06	0.00	0.00	(35,077.06)	-
Total - Capital Projects	629,078.61	88,270.63	0.00	2,731,140.00	2,642,869.37	3 / 58
5071 Bike Incentive Program	100.00	50.00	0.00	600.00	550.00	8
5140 Advertising/Marketing	0.00	0.00	0.00	1,050.00	1,050.00	0
5370 Memberships/Dues	116.00	0.00	0.00	285.00	285.00	0
5390 Training	2,719.63	4,672.82	0.00	10,000.00	5,327.18	47
5465 Solid Waste Disposal	0.00	0.00	0.00	250.00	250.00	0
5480 Communications	2,400.51	913.84	0.00	2,500.00	1,586.16	37
Total - Other Expenses	5,336.14	5,636.66	0.00	14,685.00	9,048.34	38 / 58
Total - Depreciation	0.00	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	5,350.00	6,312.00	0.00	9,897.00	3,585.00	64
5455 Electric	7,104.25	2,407.87	0.00	8,426.00	6,018.13	29
5460 Water	762.69	386.50	0.00	1,069.00	682.50	36
7993 Indirect Cost Allocation	69,473.02	28,441.25	0.00	68,259.00	39,817.75	42
7994 Building Main Allocation	9,554.00	3,720.00	0.00	11,278.00	7,558.00	33
7996 Info Systems Allocation	8,944.00	3,987.00	0.00	10,170.00	6,183.00	39
Total - Allocations	101,187.96	45,254.62	0.00	109,099.00	63,844.38	41 / 58
Total Expenditures	3,382,491.53	270,083.32	0.00	3,280,969.00	3,010,885.68	8 / 58

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 212 - TRANSPORTATION

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Excess Deficiency Before						
Financing Sources / (Uses)	169,065.58	696,161.88	0.00	(1,370,144.00)	(2,066,305.88)	-51 / 58
Other Sources / Uses						
Operating Transfers IN						
3853 Parking Revenue	36,000.00	(11,624.00)	0.00	0.00	11,624.00	-
Total Transfers IN	36,000.00	(11,624.00)	0.00	0.00	11,624.00	0 / 58
Operating Transfers OUT						
9001 General	(99,999.98)	(41,666.65)	0.00	(100,000.00)	58,333.35	42
Total Transfers OUT	(99,999.98)	(41,666.65)	0.00	(100,000.00)	58,333.35	42 / 58
Total Other Financing Sources	(63,999.98)	(53,290.65)	0.00	(100,000.00)	(46,709.35)	53 / 58
Excess Deficiency After						
Financing Sources / (Uses)	105,065.60	642,871.23	0.00	(1,470,144.00)	(2,113,015.23)	
Beginning Fund Balance	1,650,741.30	1,755,806.90	0.00	1,755,806.90		
Ending Fund Balance	1,755,806.90	2,398,678.13	0.00	285,662.90		
Ending Cash Balance	1,742,893.58	2,373,865.66				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 307 - GAS TAX

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
41181 RSTP Exchange	982,326.10	0.00	0.00	875,000.00	875,000.00	0
41190 Dept of Transportation Revenue	0.00	37,500.00	0.00	0.00	(37,500.00)	-
41201 State Gas Tax-Sec 2105	506,678.70	309,557.52	0.00	512,875.00	203,317.48	60
41204 State Gas Tax-Sec 2106	361,084.14	208,449.03	0.00	352,609.00	144,159.97	59
41207 State Gas Tax-Sec 2107	637,204.10	449,690.72	0.00	669,855.00	220,164.28	67
41210 State Gas Tax-Sec 2107.5	7,500.00	106,680.69	0.00	7,500.00	(99,180.69)	+
41211 State Gas Tax-Sec 2103	308,510.72	495,046.92	0.00	795,377.00	300,330.08	62
41213 State Gas Tax - SB1	1,666,741.93	1,027,608.68	0.00	1,517,728.00	490,119.32	68
41214 State Gas Tax-SB1 Loan Repaymt	104,141.26	0.00	0.00	104,141.00	104,141.00	0
Total - Intergovernmental Revenues	<u>4,574,186.95</u>	<u>2,634,533.56</u>	<u>0.00</u>	<u>4,835,085.00</u>	<u>2,200,551.44</u>	<u>54 / 58</u>
44101 Interest on Investments	27,803.87	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	<u>27,803.87</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 / 58</u>
Total Revenues	<u>4,601,990.82</u>	<u>2,634,533.56</u>	<u>0.00</u>	<u>4,835,085.00</u>	<u>2,200,551.44</u>	<u>54 / 58</u>
Expenditures						
7992 Capital Projects OH Allocation	65,816.00	8,693.79	0.00	0.00	(8,693.79)	-
8800 Major Cap Projects-Capitalize	176,481.37	25,391.52	3,835.00	5,425,070.00	5,395,843.48	1
8801 Major Cap Proj-Non Capitalize	313,297.46	143,220.58	12,195.41	0.00	(155,415.99)	-
Total - Capital Projects	<u>555,594.83</u>	<u>177,305.89</u>	<u>16,030.41</u>	<u>5,425,070.00</u>	<u>5,231,733.70</u>	<u>4 / 58</u>
Total Expenditures	<u>555,594.83</u>	<u>177,305.89</u>	<u>16,030.41</u>	<u>5,425,070.00</u>	<u>5,231,733.70</u>	<u>4 / 58</u>
Excess Deficiency Before Financing Sources / (Uses)	<u>4,046,395.99</u>	<u>2,457,227.67</u>	<u>(16,030.41)</u>	<u>(589,985.00)</u>	<u>(3,031,182.26)</u>	<u>-414 / 58</u>
Other Sources / Uses						
Operating Transfers OUT 9001 General	<u>(2,049,999.98)</u>	<u>(854,166.65)</u>	<u>0.00</u>	<u>(2,050,000.00)</u>	<u>1,195,833.35</u>	<u>42</u>
Total Transfers OUT	<u>(2,049,999.98)</u>	<u>(854,166.65)</u>	<u>0.00</u>	<u>(2,050,000.00)</u>	<u>1,195,833.35</u>	<u>42 / 58</u>
Total Other Financing Sources	<u>(2,049,999.98)</u>	<u>(854,166.65)</u>	<u>0.00</u>	<u>(2,050,000.00)</u>	<u>(1,195,833.35)</u>	<u>42 / 58</u>
Excess Deficiency After Financing Sources / (Uses)	<u>1,996,396.01</u>	<u>1,603,061.02</u>	<u>(16,030.41)</u>	<u>(2,639,985.00)</u>	<u>(4,227,015.61)</u>	
Beginning Fund Balance	<u>885,183.44</u>	<u>2,881,579.45</u>	<u>0.00</u>	<u>2,881,579.45</u>		
Ending Fund Balance	<u>2,881,579.45</u>	<u>4,484,640.47</u>	<u>(16,030.41)</u>	<u>241,594.45</u>		
Ending Cash Balance	<u>1,763,056.97</u>	<u>4,490,234.56</u>				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 321 - SEWER-WPCP CAPACITY

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
42303 Assmnt In-Lieu of San Swr Fee	52,031.05	27,385.71	0.00	60,000.00	32,614.29	46
42304 Sewer Trunk Dev. Fees	(2,322.00)	0.00	0.00	0.00	0.00	0
42307 WPCP Capacity Dev Fees	1,140,843.90	1,095,919.27	0.00	1,250,000.00	154,080.73	88
Total - Charges for Services	1,190,552.95	1,123,304.98	0.00	1,310,000.00	186,695.02	86 / 58
44101 Interest on Investments	(18,342.15)	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	(18,342.15)	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	1,172,210.80	1,123,304.98	0.00	1,310,000.00	186,695.02	86 / 58
Expenditures						
8000 Debt Principal	0.00	0.00	0.00	2,811,578.00	2,811,578.00	0
8200 Debt Interest	456,632.56	211,324.09	0.00	429,960.00	218,635.91	49
Total - Debt Service	456,632.56	211,324.09	0.00	3,241,538.00	3,030,213.91	7 / 58
7992 Capital Projects OH Allocation	11.07	5.07	0.00	0.00	(5.07)	-
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	48,590.00	48,590.00	0
8801 Major Cap Proj-Non Capitalize	368.72	168.87	0.00	0.00	(168.87)	-
Total - Capital Projects	379.79	173.94	0.00	48,590.00	48,416.06	0 / 58
Total Expenditures	457,012.35	211,498.03	0.00	3,290,128.00	3,078,629.97	6 / 58
Excess Deficiency Before Financing Sources / (Uses)	715,198.45	911,806.95	0.00	(1,980,128.00)	(2,891,934.95)	-46 / 58
Other Sources / Uses						
Operating Transfers IN						
3850 Sewer	2,631,353.00	821,182.50	0.00	2,356,756.00	1,535,573.50	35
Total Transfers IN	2,631,353.00	821,182.50	0.00	2,356,756.00	1,535,573.50	35 / 58
Operating Transfers OUT						
9862 Private Development	(23,808.04)	0.00	0.00	0.00	0.00	0
9871 Private Development - Building	0.00	0.00	0.00	(6,550.00)	6,550.00	0
9873 Private Development - Engineer	0.00	0.00	0.00	(6,550.00)	6,550.00	0
Total Transfers OUT	(23,808.04)	0.00	0.00	(13,100.00)	-13,100.00	0 / 58
Total Other Financing Sources	2,607,544.96	821,182.50	0.00	2,343,656.00	1,522,473.50	35 / 58
Excess Deficiency After Financing Sources / (Uses)	3,322,743.41	1,732,989.45	0.00	363,528.00	(1,369,461.45)	
Beginning Fund Balance	(23,786,262.45)	(20,463,519.04)	0.00	(20,463,519.04)		
Ending Fund Balance	(20,463,519.04)	(18,730,529.59)	0.00	(20,099,991.04)		
Ending Cash Balance	(116,746.79)	(1,430,057.63)				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 850 - SEWER

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
42213 Parking Space Lease	0.00	705.00	0.00	0.00	(705.00)	-
42301 Sewer Service Fees	11,708,387.86	4,526,370.77	0.00	11,550,000.00	7,023,629.23	39
42302 Sewer Application Fee	54,315.00	25,084.00	0.00	30,000.00	4,916.00	84
42303 Assmnt In-Lieu of San Swr Fee	9,658.45	0.00	0.00	0.00	0.00	0
42306 Sewer Lift Station Mtce Fee	122,015.10	73,534.37	0.00	100,000.00	26,465.63	74
42308 Sewer In-Lieu Petition Fee	4,930.22	8,514.05	0.00	6,000.00	(2,514.05)	142
42370 Industrial User Waste Test Fee	460,113.00	376,863.80	0.00	200,000.00	(176,863.80)	188
Total - Charges for Services	12,359,419.63	5,011,071.99	0.00	11,886,000.00	6,874,928.01	42 / 58
44101 Interest on Investments	203,734.55	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	22,547.21	137.88	0.00	53,000.00	52,862.12	0
Total - Use of Money & Property	226,281.76	137.88	0.00	53,000.00	52,862.12	0 / 58
44505 Miscellaneous Revenues	121,035.36	0.00	0.00	0.00	0.00	0
46007 Sale of Real/Personal Property	131.34	0.00	0.00	0.00	0.00	0
Total - Other Revenues	121,166.70	0.00	0.00	0.00	0.00	0 / 58
49001 Capital Contribution/Grants	2,266,255.66	0.00	0.00	0.00	0.00	0
Total - Transfers In	2,266,255.66	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	14,973,123.75	5,011,209.87	0.00	11,939,000.00	6,927,790.13	42 / 58
Expenditures						
4000 Salaries - Permanent	1,282,914.95	736,172.45	0.00	1,592,215.00	856,042.55	46
4005 Salaries - Supplemental Comp.	4,500.00	0.00	0.00	0.00	0.00	0
4015 Salaries - Holiday Pay	7,127.97	5,514.17	0.00	7,200.00	1,685.83	77
4020 Salaries - Hourly Pay	32,625.31	19,501.59	0.00	0.00	(19,501.59)	-
4025 Salaries - Separation Payouts	9,153.46	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	38,190.78	20,990.35	0.00	7,500.00	(13,490.35)	280
4053 OT - Special Event/Emergency	122.57	0.00	0.00	0.00	0.00	0
4080 Salaries - Light Duty	22,999.68	10,331.16	0.00	0.00	(10,331.16)	-
4690 Employee Benefits Other	855,513.96	499,454.47	0.00	1,086,258.00	586,803.53	46
4790 GASB 68 - 75 Expense	(1,157,230.00)	0.00	0.00	0.00	0.00	0
Total - Salaries & Employee Benefits	1,095,918.68	1,291,964.19	0.00	2,693,173.00	1,401,208.81	48 / 58
5000 Office Expense	4,504.24	2,396.19	0.00	3,920.00	1,523.81	61
5005 Postage & Mailing	4,385.36	3,366.97	0.00	4,000.00	633.03	84
5010 Outside Printing Expense	262.26	83.63	0.00	2,000.00	1,916.37	4
5050 Books/Periodicals/Software	4,951.46	3,923.02	0.00	5,226.00	1,302.98	75
5100 Materials and Supplies	5,315.50	1,023.07	0.00	874.00	(149.07)	117
5105 Small Tools and Equipment	1,936.24	2,127.81	0.00	1,140.00	(987.81)	187
5110 Safety Equipment	1,948.13	2,245.28	0.00	1,425.00	(820.28)	158
5120 Clothing/Uniforms	150.00	0.00	0.00	0.00	0.00	0
5505 Equipment Maintenance/Repair	52,676.54	30,636.86	0.00	60,177.00	29,540.14	51
6282 Uniform Allow Civilian	98.44	281.46	0.00	500.00	218.54	56
7303 Stand By Fuels	85.79	0.00	0.00	10,000.00	10,000.00	0
7305 Lubricants/Cleaners/Soaps/Oil	1,154.75	0.00	0.00	500.00	500.00	0
7310 Oil and Fluids Disposal	35.00	0.00	0.00	1,000.00	1,000.00	0
7320 Custodial Supplies	1,765.78	1,291.99	0.00	1,235.00	(56.99)	105
7350 Plant Ops- Materials & Supply	11,432.79	26,440.86	0.00	7,500.00	(18,940.86)	353
7351 Plant Ops- Chemicals	580,362.35	306,876.53	0.00	425,000.00	118,123.47	72
7352 Plant Ops- Lab Equipment	17,356.51	9,965.65	0.00	15,000.00	5,034.35	66
7353 Plant Ops- Hand Tools	155.03	1,471.73	0.00	3,500.00	2,028.27	42
7354 Plant Ops- Safety Equipment	507.66	10,341.91	0.00	10,000.00	(341.91)	103
7355 Plant Ops- Equip Main Supply	146,738.94	108,345.70	0.00	125,000.00	16,654.30	87
7360 Cogeneration Supplies/Material	44,844.75	4,284.28	0.00	25,044.00	20,759.72	17
7365 Building/Grounds Materials	4,382.18	3,147.73	0.00	6,000.00	2,852.27	52
7370 Collection System Materials	13,027.48	21,159.82	0.00	28,296.00	7,136.18	75
7371 Landscape Maintenance Supplies	378.84	0.00	0.00	0.00	0.00	0
7419 Lift Station Expenses	33,726.34	22,936.59	0.00	30,000.00	7,063.41	76
Total - Materials & Supplies	932,182.36	562,347.08	0.00	767,337.00	204,989.92	73 / 58
5330 Contractual	253,050.71	159,113.30	0.00	279,082.00	119,968.70	57
5400 Professional Services	128,924.09	31,100.69	2,492.33	324,034.00	290,440.98	10
5401 Audit Services	5,435.67	4,392.91	0.00	6,086.00	1,693.09	72

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 850 - SEWER

Budget Year: 2020	Prior Year's	Year To Date	Encumbrances	Budget	Balance	Percent Used
	Actuals To 6/30/2019					
5415 Landscape Maintenance	4,179.03	14,180.45	0.00	0.00	(14,180.45)	-
5420 Laundry Services	3,438.44	5,390.63	0.00	10,454.00	5,063.37	52
5440 Janitorial Services	4,318.28	2,058.86	0.00	7,125.00	5,066.14	29
5555 Maint Agreements Other	44,157.13	23,019.92	0.00	71,217.00	48,197.08	32
7347 Weed Control	14,063.91	9,367.00	0.00	14,250.00	4,883.00	66
7380 Pest Control	6,328.66	2,356.00	0.00	10,250.00	7,894.00	23
7384 Fire Alarm/Base Station/Camera	2,250.59	885.00	0.00	2,375.00	1,490.00	37
7400 Outfall Diffuser Inspection	2,850.00	1,850.00	0.00	5,000.00	3,150.00	37
7403 Testing Services (Bio Assay)	1,376.00	3,640.00	0.00	4,370.00	730.00	83
7404 Sludge Analysis	0.00	0.00	0.00	3,500.00	3,500.00	0
7405 Industrial Waste Analysis	22,439.00	23,838.00	0.00	28,500.00	4,662.00	84
7413 Outside Repairs/Services Other	73,698.83	41,709.32	6,270.00	71,270.00	23,290.68	67
7415 Lab Equipment Repairs	788.03	0.00	430.00	3,430.00	3,000.00	13
7416 Co-Generator Repair	28,732.11	1,003.95	0.00	10,750.00	9,746.05	9
7417 Biosolids Disposal	383,694.42	163,886.44	0.00	350,000.00	186,113.56	47
Total - Purchased Services	979,724.90	487,792.47	9,192.33	1,201,693.00	704,708.20	41 / 58
8000 Debt Principal	0.00	0.00	0.00	1,480,907.00	1,480,907.00	0
8200 Debt Interest	302,067.80	111,308.11	0.00	226,467.00	115,158.89	49
Total - Debt Service	302,067.80	111,308.11	0.00	1,707,374.00	1,596,065.89	7 / 58
7992 Capital Projects OH Allocation	18,186.31	4,778.35	0.00	0.00	(4,778.35)	-
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	2,864,876.00	2,864,876.00	0
8801 Major Cap Proj-Non Capitalize	310,000.35	220,860.75	10,511.57	0.00	(231,372.32)	-
Total - Capital Projects	328,186.66	225,639.10	10,511.57	2,864,876.00	2,628,725.33	8 / 58
5140 Advertising/Marketing	177.20	701.47	0.00	4,000.00	3,298.53	18
5160 Licenses/Permits/Fees	18,939.52	17,892.80	0.00	16,070.00	(1,822.80)	111
5300 Lease/Rental Expense	38,473.76	0.00	0.00	1,425.00	1,425.00	0
5370 Memberships/Dues	5,973.92	4,972.00	0.00	8,800.00	3,828.00	56
5385 Business Expenses	0.00	0.97	0.00	285.00	284.03	0
5390 Training	1,264.76	5,320.24	0.00	16,659.00	11,338.76	32
5465 Solid Waste Disposal	0.00	0.00	0.00	5,630.00	5,630.00	0
5480 Communications	21,008.05	11,761.48	0.00	19,250.00	7,488.52	61
7211 Sewer Backup Claims	0.00	0.00	0.00	18,810.00	18,810.00	0
7406 State Certification	2,173.00	2,395.00	0.00	3,400.00	1,005.00	70
7407 NPDES Fees	60,400.00	67,148.00	0.00	60,400.00	(6,748.00)	111
7408 Lab Registration	3,592.00	4,310.00	0.00	3,000.00	(1,310.00)	144
7420 WPCP Compliance Requirements	5,836.00	5,836.00	0.00	20,000.00	14,164.00	29
7421 WPCP Fines	0.00	0.00	0.00	80,000.00	80,000.00	0
Total - Other Expenses	157,838.21	120,337.96	0.00	257,729.00	137,391.04	47 / 58
7500 Non-Recurring Operating	0.00	0.00	0.00	41,200.00	41,200.00	0
Total - Non-Recurring Operating	0.00	0.00	0.00	41,200.00	41,200.00	0 / 58
8900 Depreciation	4,579,688.75	0.00	0.00	0.00	0.00	0
Total - Depreciation	4,579,688.75	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	68,583.00	57,116.00	0.00	89,601.00	32,485.00	64
5260 Fuel	20,125.74	11,950.86	0.00	25,286.00	13,335.14	47
5455 Electric	434,841.51	178,985.45	0.00	503,201.00	324,215.55	36
5456 Natural Gas	126,959.49	77,570.46	0.00	93,000.00	15,429.54	83
5460 Water	1,225.56	610.55	0.00	1,589.00	978.45	38
5510 Vehicle Maintenance/Repair	75,270.77	22,010.22	0.00	80,740.00	58,729.78	27
7993 Indirect Cost Allocation	446,134.04	184,088.80	0.00	441,813.00	257,724.20	42
7994 Building Main Allocation	39,063.00	15,047.00	0.00	46,092.00	31,045.00	33
7996 Info Systems Allocation	99,855.00	54,596.00	0.00	103,541.00	48,945.00	53
Total - Allocations	1,312,058.11	601,975.34	0.00	1,384,863.00	782,887.66	43 / 58
Total Expenditures	9,687,665.47	3,401,364.25	19,703.90	10,918,245.00	7,497,176.85	31 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	5,285,458.28	1,609,845.62	(19,703.90)	1,020,755.00	(569,386.72)	156 / 58
Other Sources / Uses						
Operating Transfers OUT						
9321 Sewer - WPCP Capacity	(2,631,353.00)	(821,182.50)	0.00	(2,356,756.00)	1,535,573.50	35

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 850 - SEWER

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
9851 WPCP Capital Reserve	(1,641,848.02)	(684,103.35)	0.00	(1,641,848.00)	957,744.65	42
9932 Fleet Replacement	(121,861.00)	(49,718.35)	0.00	(119,324.00)	69,605.65	42
Total Transfers OUT	(4,395,062.02)	(1,555,004.20)	0.00	(4,117,928.00)	2,562,923.80	38 / 58
Total Other Financing Sources	(4,395,062.02)	(1,555,004.20)	0.00	(4,117,928.00)	(2,562,923.80)	38 / 58
Excess Deficiency After Financing Sources / (Uses)	890,396.26	54,841.42	(19,703.90)	(3,097,173.00)	(3,132,310.52)	
Beginning Fund Balance	100,543,275.19	101,433,671.45	0.00	101,433,671.45		
Ending Fund Balance	101,433,671.45	101,488,512.87	(19,703.90)	98,336,498.45		
Ending Cash Balance	9,231,442.63	9,323,055.59				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 851 - WPCP CAPITAL RESERVE

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
44101 Interest on Investments	340,993.85	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	340,993.85	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	340,993.85	0.00	0.00	0.00	0.00	0 / 58
Expenditures						
7992 Capital Projects OH Allocation	221.08	84.05	0.00	0.00	(84.05)	-
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	1,122,519.00	1,122,519.00	0
8801 Major Cap Proj-Non Capitalize	266,194.97	12,243.79	150,724.63	0.00	(162,968.42)	-
Total - Capital Projects	266,416.05	12,327.84	150,724.63	1,122,519.00	959,466.53	15 / 58
Total Expenditures	266,416.05	12,327.84	150,724.63	1,122,519.00	959,466.53	15 / 58
Excess Deficiency Before Financing Sources / (Uses)	74,577.80	(12,327.84)	(150,724.63)	(1,122,519.00)	(959,466.53)	15 / 58
Other Sources / Uses						
Operating Transfers IN 3850 Sewer	1,641,848.02	684,103.35	0.00	1,641,848.00	957,744.65	42
Total Transfers IN	1,641,848.02	684,103.35	0.00	1,641,848.00	957,744.65	42 / 58
Total Other Financing Sources	1,641,848.02	684,103.35	0.00	1,641,848.00	957,744.65	42 / 58
Excess Deficiency After Financing Sources / (Uses)	1,716,425.82	671,775.51	(150,724.63)	519,329.00	(1,721.88)	
Beginning Fund Balance	13,582,603.16	15,299,028.98	0.00	15,299,028.98		
Ending Fund Balance	15,299,028.98	15,970,804.49	(150,724.63)	15,818,357.98		
Ending Cash Balance	15,310,919.28	15,970,804.49				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 853 - PARKING REVENUE

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
42204 Parking Meters-Streets	625,533.67	366,998.55	0.00	640,000.00	273,001.45	57
42207 Parking Meters-Lots	418,218.87	244,545.69	0.00	300,000.00	55,454.31	82
42210 Parking Permits-Preferred	7,138.50	3,592.00	0.00	5,000.00	1,408.00	72
42211 Parking Permits-Limited	142,443.02	87,833.02	0.00	90,000.00	2,166.98	98
42213 Parking Space Lease	38,784.00	9,243.00	0.00	40,000.00	30,757.00	23
42220 Parking Meter In Lieu	9,802.50	5,672.00	0.00	8,000.00	2,328.00	71
Total - Charges for Services	1,241,920.56	717,884.26	0.00	1,083,000.00	365,115.74	66 / 58
44101 Interest on Investments	31,837.38	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	31,837.38	0.00	0.00	0.00	0.00	0 / 58
44519 Reimbursement-Other	5,000.00	5,000.00	0.00	5,000.00	0.00	100
Total - Other Revenues	5,000.00	5,000.00	0.00	5,000.00	0.00	100 / 58
Total Revenues	1,278,757.94	722,884.26	0.00	1,088,000.00	365,115.74	66 / 58
Expenditures						
4000 Salaries - Permanent	233,110.89	127,195.98	0.00	301,771.00	174,575.02	42
4020 Salaries - Hourly Pay	50.43	292.50	0.00	9,420.00	9,127.50	3
4050 Salaries - Overtime	1,868.49	628.57	0.00	0.00	(628.57)	-
4690 Employee Benefits Other	171,147.78	93,530.15	0.00	220,335.00	126,804.85	42
4790 GASB 68 - 75 Expense	342,710.00	0.00	0.00	0.00	0.00	0
Total - Salaries & Employee Benefits	748,887.59	221,647.20	0.00	531,526.00	309,878.80	42 / 58
5005 Postage & Mailing	19.73	3.17	0.00	300.00	296.83	1
5010 Outside Printing Expense	2,207.73	0.00	0.00	3,000.00	3,000.00	0
5100 Materials and Supplies	11,298.15	11,540.94	0.00	35,000.00	23,459.06	33
5105 Small Tools and Equipment	0.00	4.42	0.00	500.00	495.58	1
5110 Safety Equipment	160.00	0.00	0.00	100.00	100.00	0
5120 Clothing/Uniforms	193.05	0.00	0.00	500.00	500.00	0
5515 Building Maintenance/Repair	0.00	0.00	0.00	1,500.00	1,500.00	0
6283 Uniform Safety Equip	0.00	0.00	0.00	504.00	504.00	0
7320 Custodial Supplies	303.39	128.32	0.00	300.00	171.68	43
Total - Materials & Supplies	14,182.05	11,676.85	0.00	41,704.00	30,027.15	28 / 58
5330 Contractual	98,841.80	34,241.80	0.00	88,009.00	53,767.20	39
5400 Professional Services	26.81	5,421.25	16,343.75	32,770.00	11,005.00	66
5401 Audit Services	460.95	402.77	0.00	558.00	155.23	72
5415 Landscape Maintenance	986.82	0.00	0.00	0.00	0.00	0
5440 Janitorial Services	3,367.59	2,498.33	0.00	7,000.00	4,501.67	36
5555 Maint Agreements Other	54,415.43	26,875.32	0.00	60,000.00	33,124.68	45
7384 Fire Alarm/Base Station/Camera	749.28	330.00	0.00	660.00	330.00	50
7413 Outside Repairs/Services Other	0.00	0.00	0.00	1,000.00	1,000.00	0
Total - Purchased Services	158,848.68	69,769.47	16,343.75	189,997.00	103,883.78	45 / 58
7992 Capital Projects OH Allocation	12,961.73	6,963.66	0.00	0.00	(6,963.66)	-
8800 Major Cap Projects-Capitalize	0.00	(3,964.75)	0.00	897,158.00	901,122.75	0
8801 Major Cap Proj-Non Capitalize	1,033.73	10,532.15	17,680.84	0.00	(28,212.99)	-
Total - Capital Projects	13,995.46	13,531.06	17,680.84	897,158.00	865,946.10	3 / 58
5390 Training	0.00	0.00	0.00	1,400.00	1,400.00	0
5480 Communications	2,918.68	1,071.07	0.00	2,000.00	928.93	54
Total - Other Expenses	2,918.68	1,071.07	0.00	3,400.00	2,328.93	32 / 58
8900 Depreciation	183,832.37	0.00	0.00	0.00	0.00	0
Total - Depreciation	183,832.37	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	13,299.00	10,571.00	0.00	16,583.00	6,012.00	64
5260 Fuel	1,613.77	853.97	0.00	2,138.00	1,284.03	40
5455 Electric	7,853.46	7,085.03	0.00	7,537.00	451.97	94
5460 Water	3,609.90	1,975.14	0.00	4,734.00	2,758.86	42
5510 Vehicle Maintenance/Repair	2,758.46	27.98	0.00	2,324.00	2,296.02	1
7993 Indirect Cost Allocation	102,873.98	48,924.15	0.00	117,418.00	68,493.85	42
7994 Building Main Allocation	74,135.00	22,804.00	0.00	87,474.00	64,670.00	26
7996 Info Systems Allocation	3,954.00	2,368.00	0.00	4,056.00	1,688.00	58
Total - Allocations	210,097.57	94,609.27	0.00	242,264.00	147,654.73	39 / 58

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 853 - PARKING REVENUE

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Total Expenditures	1,332,762.40	412,304.92	34,024.59	1,906,049.00	1,459,719.49	23 / 58
Excess Deficiency Before Financing Sources / (Uses)	(54,004.46)	310,579.34	(34,024.59)	(818,049.00)	(1,094,603.75)	-34 / 58
Other Sources / Uses						
Operating Transfers OUT						
9212 Transportation	(36,000.00)	11,624.00	0.00	0.00	11,624.00	-
9854 Parking Revenue Reserve	(191,813.68)	(74,505.00)	0.00	(163,200.00)	88,695.00	46
9932 Fleet Replacement	(3,600.00)	(1,500.00)	0.00	(3,600.00)	2,100.00	42
Total Transfers OUT	(231,413.68)	(64,381.00)	0.00	(166,800.00)	102,419.00	39 / 58
Total Other Financing Sources	(231,413.68)	(64,381.00)	0.00	(166,800.00)	(102,419.00)	39 / 58
Excess Deficiency After Financing Sources / (Uses)	(285,418.14)	246,198.34	(34,024.59)	(984,849.00)	(1,197,022.75)	
Beginning Fund Balance	3,245,436.05	2,960,017.91	0.00	2,960,017.91		
Ending Fund Balance	2,960,017.91	3,206,216.25	(34,024.59)	1,975,168.91		
Ending Cash Balance	1,367,130.09	1,589,730.53				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 856 - AIRPORT

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
42250 Fuel Flowage Fees	38,808.86	21,221.54	0.00	35,000.00	13,778.46	61
42251 Landing Fees	33,782.89	15,407.19	0.00	35,000.00	19,592.81	44
Total - Charges for Services	72,591.75	36,628.73	0.00	70,000.00	33,371.27	52 / 58
44101 Interest on Investments	5,880.88	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	753,894.75	639,759.26	0.00	350,000.00	(289,759.26)	183
44132 T-Hanger Rental & Lease Income	81,359.51	74,143.65	0.00	80,000.00	5,856.35	93
44140 Concession Income	48,664.45	46,995.37	0.00	60,000.00	13,004.63	78
Total - Use of Money & Property	889,799.59	760,898.28	0.00	490,000.00	(270,898.28)	155 / 58
44519 Reimbursement-Other	6,596.50	5,963.50	0.00	5,000.00	(963.50)	119
Total - Other Revenues	6,596.50	5,963.50	0.00	5,000.00	(963.50)	119 / 58
Total Revenues	968,987.84	803,490.51	0.00	565,000.00	(238,490.51)	142 / 58 Ovr
Expenditures						
4000 Salaries - Permanent	195,216.33	109,967.84	0.00	208,978.00	99,010.16	53
4020 Salaries - Hourly Pay	1,671.43	5,858.57	0.00	15,590.00	9,731.43	38
4025 Salaries - Separation Payouts	524.27	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	1,768.30	1,214.06	0.00	4,800.00	3,585.94	25
4053 OT - Special Event/Emergency	207.96	0.00	0.00	0.00	0.00	0
4690 Employee Benefits Other	111,057.15	65,237.45	0.00	119,607.00	54,369.55	55
4790 GASB 68 - 75 Expense	673,371.00	0.00	0.00	0.00	0.00	0
Total - Salaries & Employee Benefits	983,816.44	182,277.92	0.00	348,975.00	166,697.08	52 / 58
5000 Office Expense	758.10	407.64	0.00	1,690.00	1,282.36	24
5005 Postage & Mailing	199.55	110.21	0.00	380.00	269.79	29
5010 Outside Printing Expense	0.00	0.00	0.00	500.00	500.00	0
5050 Books/Periodicals/Software	281.08	0.00	0.00	0.00	0.00	0
5100 Materials and Supplies	4,639.05	6,264.21	4,102.03	17,050.00	6,683.76	61
5105 Small Tools and Equipment	306.88	6,333.11	0.00	500.00	(5,833.11)	+
5110 Safety Equipment	424.61	0.00	0.00	400.00	400.00	0
5515 Building Maintenance/Repair	369.77	694.40	0.00	4,000.00	3,305.60	17
7320 Custodial Supplies	1,696.15	718.61	0.00	1,600.00	881.39	45
7371 Landscape Maintenance Supplies	328.00	0.00	0.00	0.00	0.00	0
Total - Materials & Supplies	9,003.19	14,528.18	4,102.03	26,120.00	7,489.79	71 / 58
5330 Contractual	105.00	0.00	2,705.00	12,705.00	10,000.00	21
5400 Professional Services	31,521.85	30,255.25	11,870.15	168,864.00	126,738.60	25
5401 Audit Services	4,397.66	3,441.32	0.00	2,690.00	(751.32)	128
5415 Landscape Maintenance	2,435.60	0.00	0.00	15,000.00	15,000.00	0
5420 Laundry Services	186.15	1,495.00	0.00	606.00	(889.00)	247
5440 Janitorial Services	12,266.05	6,634.19	0.00	11,108.00	4,473.81	60
5555 Maint Agreements Other	4,720.00	2,240.00	0.00	6,500.00	4,260.00	34
7347 Weed Control	8,569.01	6,400.00	0.00	8,000.00	1,600.00	80
7380 Pest Control	767.00	295.00	0.00	350.00	55.00	84
7383 Air Conditioning Maintenance	33.34	0.00	0.00	0.00	0.00	0
7394 Hazardous Materials Disposal	0.00	0.00	0.00	475.00	475.00	0
7413 Outside Repairs/Services Other	3,980.22	4,513.43	0.00	8,180.00	3,666.57	55
Total - Purchased Services	68,981.88	55,274.19	14,575.15	234,478.00	164,628.66	30 / 58
7992 Capital Projects OH Allocation	61.35	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	0.00	(0.00)	112,893.00	112,893.00	0
8801 Major Cap Proj-Non Capitalize	2,044.96	0.00	0.00	0.00	0.00	0
Total - Capital Projects	2,106.31	0.00	(0.00)	112,893.00	112,893.00	0 / 58
5140 Advertising/Marketing	0.00	150.15	0.00	2,000.00	1,849.85	8
5160 Licenses/Permits/Fees	2,151.95	552.00	0.00	3,500.00	2,948.00	16
5370 Memberships/Dues	1,025.00	75.00	0.00	945.00	870.00	8
5385 Business Expenses	13.60	162.40	0.00	500.00	337.60	32
5386 Conference Expenses	2,726.53	487.08	0.00	8,000.00	7,512.92	6
5390 Training	2,210.00	1,829.60	0.00	4,000.00	2,170.40	46
5465 Solid Waste Disposal	0.00	0.00	0.00	950.00	950.00	0
5480 Communications	9,264.25	5,351.21	0.00	8,000.00	2,648.79	67
Total - Other Expenses	17,391.33	8,607.44	0.00	27,895.00	19,287.56	31 / 58

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 856 - AIRPORT

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
8900 Depreciation	1,224,145.90	0.00	0.00	0.00	0.00	0
Total - Depreciation	1,224,145.90	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	9,583.00	7,346.00	0.00	11,524.00	4,178.00	64
5260 Fuel	3,083.10	1,558.60	0.00	7,021.00	5,462.40	22
5455 Electric	46,855.09	22,857.86	0.00	76,756.00	53,898.14	30
5456 Natural Gas	6,812.48	1,499.79	0.00	6,143.00	4,643.21	24
5460 Water	21,798.99	16,166.46	0.00	32,597.00	16,430.54	50
5510 Vehicle Maintenance/Repair	31,308.81	5,223.23	0.00	31,382.00	26,158.77	17
7993 Indirect Cost Allocation	152,724.98	65,052.90	0.00	156,127.00	91,074.10	42
7994 Building Main Allocation	10,780.00	3,713.00	0.00	12,720.00	9,007.00	29
7996 Info Systems Allocation	4,890.00	2,672.00	0.00	5,204.00	2,532.00	51
Total - Allocations	287,836.45	126,089.84	0.00	339,474.00	213,384.16	37 / 58
Total Expenditures	2,593,281.50	386,777.57	18,677.18	1,089,835.00	684,380.25	37 / 58
Excess Deficiency Before Financing Sources / (Uses)	(1,624,293.66)	416,712.94	(18,677.18)	(524,835.00)	(922,870.76)	-76 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	392,700.00	35,555.40	0.00	85,333.00	49,777.60	42
Total Transfers IN	392,700.00	35,555.40	0.00	85,333.00	49,777.60	42 / 58
Operating Transfers OUT						
9857 Airport Improvement Grants	(662,249.25)	0.00	0.00	0.00	0.00	0
9932 Fleet Replacement	(77,713.00)	(31,192.10)	0.00	(74,861.00)	43,668.90	42
Total Transfers OUT	(739,962.25)	(31,192.10)	0.00	(74,861.00)	43,668.90	42 / 58
Total Other Financing Sources	(347,262.25)	4,363.30	0.00	10,472.00	6,108.70	42 / 58
Excess Deficiency After Financing Sources / (Uses)	(1,971,555.91)	421,076.24	(18,677.18)	(514,363.00)	(916,762.06)	
Beginning Fund Balance	15,826,212.59	13,854,656.68	0.00	13,854,656.68		
Ending Fund Balance	13,854,656.68	14,275,732.92	(18,677.18)	13,340,293.68		
Ending Cash Balance	381,465.48	832,970.13				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 871 - PRIVATE DEVELOPMENT-

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40507 Construction Permit	0.00	741,488.95	0.00	1,185,000.00	443,511.05	63
40531 Encroachment Permit	0.00	5,342.34	0.00	4,250.00	(1,092.34)	126
Total - Licenses and Permits	0.00	746,831.29	0.00	1,189,250.00	442,418.71	63 / 58
42410 Plan Check Fees	0.00	220,024.66	0.00	737,800.00	517,775.34	30
42411 Plan Maintenance Fee	0.00	17,679.41	0.00	22,000.00	4,320.59	80
42439 Northwest Chico Specific Plan	0.00	8,320.00	0.00	37,000.00	28,680.00	22
42604 Sale of Docs/Publications	0.00	3.00	0.00	100.00	97.00	3
Total - Charges for Services	0.00	246,027.07	0.00	796,900.00	550,872.93	31 / 58
44505 Miscellaneous Revenues	0.00	1,392.00	0.00	0.00	(1,392.00)	-
Total - Other Revenues	0.00	1,392.00	0.00	0.00	(1,392.00)	999 / 58
Total Revenues	0.00	994,250.36	0.00	1,986,150.00	991,899.64	50 / 58
Expenditures						
4000 Salaries - Permanent	0.00	369,869.57	0.00	703,971.00	334,101.43	53
4020 Salaries - Hourly Pay	0.00	42,266.66	0.00	57,147.00	14,880.34	74
4050 Salaries - Overtime	0.00	5,464.49	0.00	12,500.00	7,035.51	44
4690 Employee Benefits Other	0.00	247,497.17	0.00	478,312.00	230,814.83	52
Total - Salaries & Employee Benefits	0.00	665,097.89	0.00	1,251,930.00	586,832.11	53 / 58
5000 Office Expense	0.00	1,223.01	0.00	2,990.00	1,766.99	41
5005 Postage & Mailing	0.00	137.70	0.00	1,283.00	1,145.30	11
5010 Outside Printing Expense	0.00	283.61	0.00	1,454.00	1,170.39	20
5050 Books/Periodicals/Software	0.00	675.20	0.00	5,700.00	5,024.80	12
5105 Small Tools and Equipment	0.00	66.04	0.00	342.00	275.96	19
5110 Safety Equipment	0.00	0.00	0.00	342.00	342.00	0
5505 Equipment Maintenance/Repair	0.00	0.00	0.00	855.00	855.00	0
Total - Materials & Supplies	0.00	2,385.56	0.00	12,966.00	10,580.44	18 / 58
5330 Contractual	0.00	14,300.00	0.00	0.00	(14,300.00)	-
5400 Professional Services	0.00	45,759.39	12,465.39	264,931.00	206,706.22	22
5401 Audit Services	0.00	531.32	0.00	736.00	204.68	72
Total - Purchased Services	0.00	60,590.71	12,465.39	265,667.00	192,610.90	27 / 58
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	64,109.00	64,109.00	0
Total - Capital Projects	0.00	0.00	0.00	64,109.00	64,109.00	0 / 58
5370 Memberships/Dues	0.00	370.00	0.00	2,000.00	1,630.00	18
5385 Business Expenses	0.00	704.00	0.00	342.00	(362.00)	206
5390 Training	0.00	4,834.75	0.00	12,500.00	7,665.25	39
5480 Communications	0.00	2,851.82	0.00	8,037.00	5,185.18	35
Total - Other Expenses	0.00	8,760.57	0.00	22,879.00	14,118.43	38 / 58
7500 Non-Recurring Operating	0.00	29,797.87	34,437.50	104,438.00	40,202.63	62
Total - Non-Recurring Operating	0.00	29,797.87	34,437.50	104,438.00	40,202.63	62 / 58
5030 Insurance	0.00	23,649.00	0.00	37,099.00	13,450.00	64
5260 Fuel	0.00	4,148.56	0.00	7,174.00	3,025.44	58
5510 Vehicle Maintenance/Repair	0.00	6,851.55	0.00	13,939.00	7,087.45	49
7993 Indirect Cost Allocation	0.00	49,699.60	0.00	119,279.00	69,579.40	42
7994 Building Main Allocation	0.00	11,565.00	0.00	35,044.00	23,479.00	33
7996 Info Systems Allocation	0.00	23,688.00	0.00	45,462.00	21,774.00	52
Total - Allocations	0.00	119,601.71	0.00	257,997.00	138,395.29	46 / 58
Total Expenditures	0.00	886,234.31	46,902.89	1,979,986.00	1,046,848.80	47 / 58
Excess Deficiency Before Financing Sources / (Uses)	0.00	108,016.05	(46,902.89)	6,164.00	(54,949.16)	991 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	98,427.54	0.00	198,615.00	100,187.46	50
3305 Bikeway Improvement	0.00	0.00	0.00	1,725.00	1,725.00	0
3308 Street Facility Improvement	0.00	0.00	0.00	19,838.00	19,838.00	0

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 871 - PRIVATE DEVELOPMENT-

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
3309 Storm Drainage Facility	0.00	0.00	0.00	1,500.00	1,500.00	0
3320 Sewer - Trunk Line Capacity	0.00	0.00	0.00	4,750.00	4,750.00	0
3321 Sewer - WPCP Capacity	0.00	0.00	0.00	6,550.00	6,550.00	0
3330 Community Park	0.00	0.00	0.00	4,000.00	4,000.00	0
3332 Bidwell Park Land Acquisition	0.00	0.00	0.00	350.00	350.00	0
3333 Linear Parks/Greenways	0.00	0.00	0.00	500.00	500.00	0
3335 Street Maintenance Equipment	0.00	0.00	0.00	301.00	301.00	0
3336 Administration Building	0.00	0.00	0.00	500.00	500.00	0
3337 Fire Protection Building/Equip	0.00	0.00	0.00	1,750.00	1,750.00	0
3338 Police Protection Bldg & Equip	0.00	0.00	0.00	3,000.00	3,000.00	0
3340 Neighborhood Parks	0.00	0.00	0.00	1,075.00	1,075.00	0
3862 Private Development	0.00	0.00	0.00	910,365.00	910,365.00	0
Total Transfers IN	0.00	98,427.54	0.00	1,154,819.00	1,056,391.46	9 / 58
Operating Transfers OUT						
9003 Emergency Reserve	0.00	0.00	0.00	(37,000.00)	37,000.00	0
9315 General Plan Reserve	0.00	(31,293.86)	0.00	(59,904.00)	28,610.14	52
9932 Fleet Replacement	0.00	(7,799.60)	0.00	(18,719.00)	10,919.40	42
Total Transfers OUT	0.00	(39,093.46)	0.00	(115,623.00)	76,529.54	34 / 58
Total Other Financing Sources	0.00	59,334.08	0.00	1,039,196.00	979,861.92	6 / 58
Excess Deficiency After						
Financing Sources / (Uses)	0.00	167,350.13	(46,902.89)	1,045,360.00	924,912.76	
Beginning Fund Balance	0.00	0.00	0.00	0.00		
Ending Fund Balance	0.00	167,350.13	(46,902.89)	1,045,360.00		
Ending Cash Balance	0.00	116,555.53				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 872 - PRIVATE DEVELOPMENT-

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40507 Construction Permit	0.00	197,730.40	0.00	316,000.00	118,269.60	63
Total - Licenses and Permits	0.00	197,730.40	0.00	316,000.00	118,269.60	63 / 58
42404 Planning Filing Fees	0.00	185,775.44	0.00	268,600.00	82,824.56	69
42410 Plan Check Fees	0.00	62,864.19	0.00	210,800.00	147,935.81	30
42604 Sale of Docs/Publications	0.00	45.00	0.00	0.00	(45.00)	-
Total - Charges for Services	0.00	248,684.63	0.00	479,400.00	230,715.37	52 / 58
44505 Miscellaneous Revenues	0.00	1,476.00	0.00	0.00	(1,476.00)	-
Total - Other Revenues	0.00	1,476.00	0.00	0.00	(1,476.00)	999 / 58
Total Revenues	0.00	447,891.03	0.00	795,400.00	347,508.97	56 / 58
Expenditures						
4000 Salaries - Permanent	0.00	114,530.77	0.00	209,972.00	95,441.23	55
4020 Salaries - Hourly Pay	0.00	7,267.70	0.00	54,462.00	47,194.30	13
4050 Salaries - Overtime	0.00	27.16	0.00	3,987.00	3,959.84	1
4690 Employee Benefits Other	0.00	77,661.65	0.00	166,812.00	89,150.35	47
Total - Salaries & Employee Benefits	0.00	199,487.28	0.00	435,233.00	235,745.72	46 / 58
5000 Office Expense	0.00	743.97	0.00	1,200.00	456.03	62
5005 Postage & Mailing	0.00	7,248.86	0.00	6,700.00	(548.86)	108
5010 Outside Printing Expense	0.00	15.50	0.00	200.00	184.50	8
5050 Books/Periodicals/Software	0.00	58.00	0.00	750.00	692.00	8
Total - Materials & Supplies	0.00	8,066.33	0.00	8,850.00	783.67	91 / 58
5400 Professional Services	0.00	48,966.78	5,370.60	294,598.00	240,260.62	18
5401 Audit Services	0.00	531.32	0.00	736.00	204.68	72
Total - Purchased Services	0.00	49,498.10	5,370.60	295,334.00	240,465.30	19 / 58
7992 Capital Projects OH Allocation	0.00	129.46	0.00	0.00	(129.46)	-
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	37,617.00	37,617.00	0
8801 Major Cap Proj-Non Capitalize	0.00	4,315.45	0.00	0.00	(4,315.45)	-
Total - Capital Projects	0.00	4,444.91	0.00	37,617.00	33,172.09	12 / 58
5140 Advertising/Marketing	0.00	6,547.09	0.00	8,625.00	2,077.91	76
5370 Memberships/Dues	0.00	396.50	0.00	1,286.00	889.50	31
5385 Business Expenses	0.00	52.50	0.00	0.00	(52.50)	-
5390 Training	0.00	3,423.39	0.00	6,869.00	3,445.61	50
5480 Communications	0.00	623.61	0.00	1,300.00	676.39	48
6056 Meeting Expenses	0.00	0.00	0.00	240.00	240.00	0
Total - Other Expenses	0.00	11,043.09	0.00	18,320.00	7,276.91	60 / 58
7500 Non-Recurring Operating	0.00	43,159.30	25,920.68	69,080.00	0.02	100
Total - Non-Recurring Operating	0.00	43,159.30	25,920.68	69,080.00	0.02	100 / 58
5030 Insurance	0.00	7,370.00	0.00	11,563.00	4,193.00	64
5260 Fuel	0.00	19.84	0.00	128.00	108.16	16
5510 Vehicle Maintenance/Repair	0.00	1,072.02	0.00	2,057.00	984.98	52
7993 Indirect Cost Allocation	0.00	19,903.35	0.00	47,768.00	27,864.65	42
7994 Building Main Allocation	0.00	26,160.00	0.00	79,267.00	53,107.00	33
7996 Info Systems Allocation	0.00	23,688.00	0.00	45,462.00	21,774.00	52
Total - Allocations	0.00	78,213.21	0.00	186,245.00	108,031.79	42 / 58
Total Expenditures	0.00	393,912.22	31,291.28	1,050,679.00	625,475.50	40 / 58
Excess Deficiency Before Financing Sources / (Uses)	0.00	53,978.81	(31,291.28)	(255,279.00)	(277,966.53)	-9 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	44,637.00	0.00	79,540.00	34,903.00	56
3862 Private Development	0.00	0.00	0.00	373,900.00	373,900.00	0
Total Transfers IN	0.00	44,637.00	0.00	453,440.00	408,803.00	10 / 58
Operating Transfers OUT						
9315 General Plan Reserve	0.00	(13,487.01)	0.00	(23,851.00)	10,363.99	57

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 872 - PRIVATE DEVELOPMENT-

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
9932 Fleet Replacement	0.00	(1,472.50)	0.00	(3,534.00)	2,061.50	42
Total Transfers OUT	0.00	(14,959.51)	0.00	(27,385.00)	12,425.49	55 / 58
Total Other Financing Sources	0.00	29,677.49	0.00	426,055.00	396,377.51	7 / 58
Excess Deficiency After Financing Sources / (Uses)	0.00	83,656.30	(31,291.28)	170,776.00	118,410.98	
Beginning Fund Balance	0.00	0.00	0.00	0.00		
Ending Fund Balance	0.00	83,656.30	(31,291.28)	170,776.00		
Ending Cash Balance	0.00	66,923.18				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 873 - PRIVATE DEVELOPMENT-

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40531 Encroachment Permit	0.00	101,504.52	0.00	80,750.00	(20,754.52)	126
Total - Licenses and Permits	0.00	101,504.52	0.00	80,750.00	(20,754.52)	126 / 58
42302 Sewer Application Fee	0.00	3,950.00	0.00	0.00	(3,950.00)	-
42404 Planning Filing Fees	0.00	21,855.91	0.00	31,600.00	9,744.09	69
42407 Engineering Fees	0.00	113,819.32	0.00	165,000.00	51,180.68	69
42410 Plan Check Fees	0.00	15,716.05	0.00	52,700.00	36,983.95	30
42428 2% Deferred Development Fee	0.00	8,284.57	0.00	13,700.00	5,415.43	60
42440 Storm Water Plan Review Fees	0.00	25,821.64	0.00	62,000.00	36,178.36	42
Total - Charges for Services	0.00	189,447.49	0.00	325,000.00	135,552.51	58 / 58
Total - Other Revenues	0.00	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	0.00	290,952.01	0.00	405,750.00	114,797.99	72 / 58
Expenditures						
4000 Salaries - Permanent	0.00	164,181.45	0.00	276,516.00	112,334.55	59
4025 Salaries - Separation Payouts	0.00	0.00	0.00	12,493.00	12,493.00	0
4050 Salaries - Overtime	0.00	33.68	0.00	0.00	(33.68)	-
4690 Employee Benefits Other	0.00	102,334.21	0.00	175,627.00	73,292.79	58
Total - Salaries & Employee Benefits	0.00	266,549.34	0.00	464,636.00	198,086.66	57 / 58
5400 Professional Services	0.00	3,663.40	0.00	0.00	(3,663.40)	-
Total - Purchased Services	0.00	3,663.40	0.00	0.00	(3,663.40)	999 / 58 Ovr
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	6,843.00	6,843.00	0
Total - Capital Projects	0.00	0.00	0.00	6,843.00	6,843.00	0 / 58
5140 Advertising/Marketing	0.00	136.35	0.00	0.00	(136.35)	-
5480 Communications	0.00	418.73	0.00	0.00	(418.73)	-
Total - Other Expenses	0.00	555.08	0.00	0.00	(555.08)	999 / 58 Ovr
5030 Insurance	0.00	9,549.00	0.00	14,981.00	5,432.00	64
7993 Indirect Cost Allocation	0.00	10,152.90	0.00	24,367.00	14,214.10	42
Total - Allocations	0.00	19,701.90	0.00	39,348.00	19,646.10	50 / 58
Total Expenditures	0.00	290,469.72	0.00	510,827.00	220,357.28	57 / 58
Excess Deficiency Before Financing Sources / (Uses)	0.00	482.29	0.00	(105,077.00)	(105,559.29)	0 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	22,384.12	0.00	40,575.00	18,190.88	55
3305 Bikeway Improvement	0.00	0.00	0.00	1,725.00	1,725.00	0
3308 Street Facility Improvement	0.00	0.00	0.00	19,839.00	19,839.00	0
3309 Storm Drainage Facility	0.00	0.00	0.00	1,500.00	1,500.00	0
3320 Sewer - Trunk Line Capacity	0.00	0.00	0.00	4,750.00	4,750.00	0
3321 Sewer - WPCP Capacity	0.00	0.00	0.00	6,550.00	6,550.00	0
3330 Community Park	0.00	0.00	0.00	4,000.00	4,000.00	0
3332 Bidwell Park Land Acquisition	0.00	0.00	0.00	350.00	350.00	0
3333 Linear Parks/Greenways	0.00	0.00	0.00	500.00	500.00	0
3335 Street Maintenance Equipment	0.00	0.00	0.00	300.00	300.00	0
3336 Administration Building	0.00	0.00	0.00	500.00	500.00	0
3337 Fire Protection Building/Equip	0.00	0.00	0.00	1,750.00	1,750.00	0
3338 Police Protection Bldg & Equip	0.00	0.00	0.00	3,000.00	3,000.00	0
3340 Neighborhood Parks	0.00	0.00	0.00	1,075.00	1,075.00	0
3862 Private Development	0.00	0.00	0.00	195,078.00	195,078.00	0
Total Transfers IN	0.00	22,384.12	0.00	281,492.00	259,107.88	8 / 58
Operating Transfers OUT						
9315 General Plan Reserve	0.00	(6,442.44)	0.00	(9,645.00)	3,202.56	67
Total Transfers OUT	0.00	(6,442.44)	0.00	(9,645.00)	3,202.56	67 / 58

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 873 - PRIVATE DEVELOPMENT-

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Total Other Financing Sources	0.00	15,941.68	0.00	271,847.00	255,905.32	6 / 58
Excess Deficiency After Financing Sources / (Uses)	0.00	16,423.97	0.00	166,770.00	150,346.03	
Beginning Fund Balance	0.00	0.00	0.00	0.00		
Ending Fund Balance	0.00	16,423.97	0.00	166,770.00		
Ending Cash Balance	0.00	(1,937.59)				

City of Chico
Fund Income Statement

Data Through 1/31/2020

Budget Version 10: Working

Fund: 874 - PRIVATE DEVELOPMENT-FIRE

Budget Year: 2020	Prior Year's Actuals To 6/30/2019	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40507 Construction Permit	0.00	49,432.60	0.00	79,000.00	29,567.40	63
Total - Licenses and Permits	0.00	49,432.60	0.00	79,000.00	29,567.40	63 / 58
42404 Planning Filing Fees	0.00	10,927.98	0.00	15,800.00	4,872.02	69
42410 Plan Check Fees	0.00	15,716.04	0.00	52,700.00	36,983.96	30
42442 Fire Plan Check Fees	0.00	120,644.08	0.00	185,000.00	64,355.92	65
Total - Charges for Services	0.00	147,288.10	0.00	253,500.00	106,211.90	58 / 58
Total - Other Revenues	0.00	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	0.00	196,720.70	0.00	332,500.00	135,779.30	59 / 58
Expenditures						
4000 Salaries - Permanent	0.00	37,126.08	0.00	68,955.00	31,828.92	54
4020 Salaries - Hourly Pay	0.00	11,639.50	0.00	0.00	(11,639.50)	-
4690 Employee Benefits Other	0.00	29,031.75	0.00	52,766.00	23,734.25	55
Total - Salaries & Employee Benefits	0.00	77,797.33	0.00	121,721.00	43,923.67	64 / 58
5330 Contractual	0.00	12,302.50	0.00	32,000.00	19,697.50	38
5400 Professional Services	0.00	1,140.00	0.00	0.00	(1,140.00)	-
Total - Purchased Services	0.00	13,442.50	0.00	32,000.00	18,557.50	42 / 58
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	3,187.00	3,187.00	0
Total - Capital Projects	0.00	0.00	0.00	3,187.00	3,187.00	0 / 58
5030 Insurance	0.00	2,423.00	0.00	3,800.00	1,377.00	64
7993 Indirect Cost Allocation	0.00	8,320.00	0.00	19,968.00	11,648.00	42
Total - Allocations	0.00	10,743.00	0.00	23,768.00	13,025.00	45 / 58
Total Expenditures	0.00	101,982.83	0.00	180,676.00	78,693.17	56 / 58
Excess Deficiency Before Financing Sources / (Uses)	0.00	94,737.87	0.00	151,824.00	57,086.13	62 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	18,451.91	0.00	33,250.00	14,798.09	55
3862 Private Development	0.00	0.00	0.00	146,309.00	146,309.00	0
Total Transfers IN	0.00	18,451.91	0.00	179,559.00	161,107.09	10 / 58
Operating Transfers OUT						
9315 General Plan Reserve	0.00	(5,413.70)	0.00	(4,525.00)	-888.70	120
Total Transfers OUT	0.00	(5,413.70)	0.00	(4,525.00)	-888.70	120 / 58
Total Other Financing Sources	0.00	13,038.21	0.00	175,034.00	161,995.79	7 / 58
Excess Deficiency After Financing Sources / (Uses)	0.00	107,776.08	0.00	326,858.00	219,081.92	
Beginning Fund Balance	0.00	0.00	0.00	0.00		
Ending Fund Balance	0.00	107,776.08	0.00	326,858.00		
Ending Cash Balance	0.00	106,942.35				

City of Chico
2019-20 Annual Budget
Operating Summary Report
FY To Date: 1/31/2020
Administrative Services

Administrative Services Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	2,165,111	2,267,583	773,475	647,590	1,421,066	1,455,045	1,192,251	2,647,296	1,226,229	54	
Materials & Supplies	59,657	70,486	13,300	24,654	37,954	27,328	39,235	66,563	28,608	57	
Purchased Services	705,544	711,449	68,089	552,166	620,256	152,619	658,922	811,541	191,284	76	
Other Expenses	220,110	266,063	27,811	110,722	138,534	51,070	226,270	277,340	138,805	50	
Non-Recurring Operating	0	0	30,000	0	30,000	30,000	0	30,000	0	100	
Allocations	(1,728,422)	(1,669,481)	(667,284)	25,276	(642,007)	(1,643,769)	39,630	(1,604,139)	(962,131)	40	
Department Total	1,422,001	1,646,101	245,392	1,360,410	1,605,802	72,293	2,156,308	2,228,601	622,798	72	59

Department Summary by Fund-Dept	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19					
001-150 Finance							
4000 Salaries & Employee Benefits	1,349,926	1,344,456	773,476	1,455,045	681,569	53	
5000 Materials & Supplies	27,080	23,446	13,300	27,328	14,028	49	
5400 Purchased Services	136,277	116,757	68,090	152,619	84,529	45	
8900 Other Expenses	47,789	44,239	27,811	51,070	23,259	54	
8910 Non-Recurring Operating	0	0	30,000	30,000	0	100	
8990 Allocations	223,243	250,728	131,920	274,322	142,402	48	
Total 001-150	1,784,315	1,779,626	1,044,597	1,990,384	945,787	52	59
001-995 Indirect Cost Allocation							
8990 Allocations	(1,969,030)	(1,944,011)	(799,205)	(1,918,091)	-1,118,886	42	
Total 001-995	(1,969,030)	(1,944,011)	(799,205)	(1,918,091)	(1,118,886)	42	59
Total General/Park Funds	(184,715)	(164,385)	245,392	72,293	(173,099)	339	59
010-150 City Treasury							
5400 Purchased Services	33,244	32,973	17,696	25,000	7,304	71	
8900 Other Expenses	849	2,912	915	3,270	2,355	28	
Total 010-150	34,093	35,885	18,611	28,270	9,659	66	59
853-150 Parking Revenue							
5400 Purchased Services	41,472	41,653	20,241	36,000	15,759	56	

City of Chico
2019-20 Annual Budget
Operating Summary Report
FY To Date: 1/31/2020
Administrative Services

Administrative Services	Prior Year Actuals		FY2019-20	FY2019-20	Remaining	Percent	
Department Summary by Fund-Activity	FY2017-18	FY2018-19	YTD	Modified	Budget	Used	
			Actuals	Adopted		Budg / Time	
Total 853-150	41,472	41,653	20,241	36,000	15,759	56	59
935-180 Information Technology							
4000 Salaries & Employee Benefits	815,185	923,128	565,627	1,054,302	488,675	54	
5000 Materials & Supplies	32,578	47,040	24,654	39,235	14,581	63	
5400 Purchased Services	494,552	520,066	514,229	597,922	83,693	86	
8900 Other Expenses	171,472	218,913	109,807	223,000	113,193	49	
8990 Allocations	17,365	23,802	25,277	39,630	14,353	64	
Total 935-180	1,531,152	1,732,949	1,239,594	1,954,089	714,495	63	59
935-182 Information Technology							
4000 Salaries & Employee Benefits	0	0	81,963	137,949	55,986	59	
Total 935-182	0	0	81,963	137,949	55,986	59	59
Total Other Funds	1,606,717	1,810,487	1,360,409	2,156,308	795,899	63	59
Department Total	1,422,002	1,646,102	1,605,801	2,228,601	622,800	72	59

Monthly Budget Monitoring Report

Administrative Services Department

Fiscal Year 2019-20 Monthly Report for the period ending: January 2020

Department Contact: Scott Dowell, Administrative Services Director

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

Overall Summary: As of January 31, 2020, the City is seven months of the way through this fiscal year. The areas requiring explanation are listed below.

Items of Interest:

NEW

Item #1

Location: **Fund/Dept 010-150 – City Treasury**

Expenditure Item: **Category – Purchased Services**

Description: Costs associated with credit card transactions are trending higher than budgeted. If necessary, a budget modification will be processed to increase Contractual expense budget and associated revenue budget.

PREVIOUS

Item #1

Location: **Fund/Dept 001-150 – General - Finance**

Expenditure Item: **Category – Non-Recurring Operating**

Description: A purchase has been made for the non-recurring operating item that was budgeted. This will be the only charge in the category.

Item #2

Location: **Fund/Dept 935-180 – Information Technology Fund**

Expenditure Item: **Category – Materials & Supplies**

Description: This category has had increased activity due to several large projects within and outside Information Systems' control such as the Windows 10 upgrade, tool replacements, and miscellaneous expenses related to new hires and the Information Systems office move. This category will be monitored and a supplemental requested if necessary.

Item #3

Location: **Fund/Dept 935-180 – Information Technology Fund**

Expenditure Item: **Category – Purchased Services**

Description: Several annual contracts and annual technology maintenance agreements are payable at the beginning of the fiscal year. This type of charge will not continue at this level throughout the fiscal year.

Item #4

Location: **Fund/Dept 935-180 – Information Technology Fund**

Expenditure Item: **Category – Allocations**

Description: The Liability Insurance allocation was large at the beginning of the fiscal year due to premiums paid at the start of the fiscal year. This won't continue in the coming months.

APPROVALS:

Review	Signature	Date
Department Director Scott Dowell, ASD		2/11/2020

City of Chico
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City Attorney

City Attorney Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Materials & Supplies	41	115	53	0	53	250	0	250	196	22
Purchased Services	747,736	849,460	236,068	52,472	288,541	612,847	650,000	1,262,847	974,305	23
Other Expenses	1,732	1,456	902	0	902	1,805	0	1,805	902	50
Allocations	20,429	22,909	10,578	0	10,578	25,815	0	25,815	15,237	41
Department Total	769,939	873,941	247,603	52,472	300,076	640,717	650,000	1,290,717	990,640	23 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2017-18	FY2018-19				
001-160 City Attorney						
5000 Materials & Supplies	42	115	54	250	196	22
5400 Purchased Services	395,021	399,050	236,069	612,847	376,778	39
8900 Other Expenses	1,732	1,457	903	1,805	902	50
8990 Allocations	20,429	22,909	10,578	25,815	15,237	41
Total 001-160	417,224	423,531	247,604	640,717	393,113	39 59
Total General/Park Funds	417,224	423,531	247,604	640,717	393,113	38 59
900-160 General Liability Insurance Reserve						
5400 Purchased Services	352,715	450,410	52,473	650,000	597,527	8
Total 900-160	352,715	450,410	52,473	650,000	597,527	8 59
Total Other Funds	352,715	450,410	52,473	650,000	597,527	8 59
Department Total	769,939	873,941	300,077	1,290,717	990,640	23 59

Monthly Budget Monitoring Report

City Attorney

Fiscal Year 2019-20 Monthly Report for the **period ending:** January 2020

Department Contact: Andrew Jared, City Attorney

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

Overall Summary:

No overages at the category level to report.

APPROVALS:

Review	Signature	Date
Andrew Jared, City Attorney		2/18/2020

City of Chico
2019-20 Annual Budget
Operating Summary Report
FY To Date: 1/31/2020

City Clerk

City Clerk Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	584,651	624,749	373,328	0	373,328	667,449	0	667,449	294,120	56	
Materials & Supplies	5,986	9,459	5,066	0	5,066	10,750	0	10,750	5,683	47	
Purchased Services	32,916	69,690	33,897	35,705	69,602	71,725	88,346	160,071	90,468	43	
Other Expenses	108,340	139,870	29,211	0	29,211	132,465	0	132,465	103,253	22	
Non-Recurring Operating	0	0	0	0	0	0	0	0	0	22	
Allocations	95,386	130,009	54,654	0	54,654	142,267	0	142,267	87,613	38	
Department Total	827,281	973,778	496,158	35,705	531,863	1,024,656	88,346	1,113,002	581,138	48	59

Department Summary by Fund-Dept		Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
		FY2017-18	FY2018-19					
001-101	City Council							
4000	Salaries & Employee Benefits	175,394	180,468	116,688	194,928	78,240	60	
5000	Materials & Supplies	536	4,115	32	2,400	2,368	1	
5400	Purchased Services	4,916	15,267	11,898	42,425	30,527	28	
8900	Other Expenses	44,089	54,192	16,597	60,065	43,468	28	
8910	Non-Recurring Operating	0	0	0	0	0	0	
8990	Allocations	53,220	76,161	24,999	82,291	57,292	30	
Total	001-101	278,155	330,203	170,214	382,109	211,895	45	59
001-103	City Clerk							
4000	Salaries & Employee Benefits	409,258	444,281	256,641	472,521	215,880	54	
5000	Materials & Supplies	5,451	5,345	5,034	8,350	3,316	60	
5400	Purchased Services	28,000	25,000	22,000	29,300	7,300	75	
8900	Other Expenses	14,251	85,678	12,615	72,400	59,785	17	
8990	Allocations	42,166	53,848	29,655	59,976	30,321	49	
Total	001-103	499,126	614,152	325,945	642,547	316,602	51	59
001-121	Community Agencies-General							
8900	Other Expenses	50,000	0	0	0	0	0	
Total	001-121	50,000	0	0	0	0	0	59

City of Chico
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 FY To Date: 1/31/2020

City Clerk

City Clerk Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19					
Total General/Park Funds	827,281	944,355	496,159	1,024,656	528,497	48	59
051-000 Arts and Culture							
5400 Purchased Services	0	27,132	28,346	28,346	0	100	
Total 051-000	0	27,132	28,346	28,346	0	100	59
052-101 Warming/Cooling Center							
5400 Purchased Services	0	2,292	7,359	60,000	52,641	12	
Total 052-101	0	2,292	7,359	60,000	52,641	12	59
Total Other Funds	0	29,424	35,705	88,346	52,641	40	59
Department Total	827,281	973,779	531,864	1,113,002	581,138	48	59

Monthly Budget Monitoring Report

City Clerk Department

(Dept. Name)

Fiscal Year 2019- 20 Monthly Report for the **period ending:** 1/31/20

Department Contact: Deborah R. Presson, City Clerk

Items of Interest: None

APPROVALS:

DEPARTMENT HEAD SIGNATURE: _____



DATE: _____

2/19/20

City of Chico
2019-20 Annual Budget
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FY To Date: 1/31/2020
City Manager

City Manager Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	1,311,204	1,353,836	777,583	0	777,583	1,485,430	522,796	2,008,226	1,230,642	39	
Materials & Supplies	12,769	8,591	3,520	4,038	7,558	12,965	2,785	15,750	8,191	48	
Purchased Services	1,734,394	1,651,006	111,844	1,110,506	1,222,351	259,098	1,472,500	1,731,598	509,246	71	
Other Expenses	811,629	1,272,383	79,604	1,201,482	1,281,086	185,603	1,322,589	1,508,192	227,105	85	
Non-Recurring Operating	18,041	0	0	0	0	0	0	0	0	85	
Allocations	128,285	159,152	89,955	0	89,955	181,792	0	181,792	91,837	49	
Department Total	4,016,324	4,444,970	1,062,508	2,316,026	3,378,535	2,124,888	3,320,670	5,445,558	2,067,022	62	59

Department Summary by Fund-Dept	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19					
001-106 City Management							
4000 Salaries & Employee Benefits	747,099	768,451	445,199	848,706	403,507	52	
5000 Materials & Supplies	2,850	4,036	1,075	4,245	3,170	25	
8900 Other Expenses	16,516	17,383	9,081	27,280	18,199	33	
8910 Non-Recurring Operating	18,042	0	0	0	0	0	
8990 Allocations	76,498	94,064	51,250	108,203	56,953	47	
Total 001-106	861,005	883,934	506,605	988,434	481,829	51	59
001-112 Economic Development							
5000 Materials & Supplies	0	0	0	500	500	0	
5400 Purchased Services	62,887	59,556	39,096	125,925	86,829	31	
8900 Other Expenses	125,497	125,574	66,551	129,488	62,937	51	
8990 Allocations	0	1,407	456	1,723	1,267	26	
Total 001-112	188,384	186,537	106,103	257,636	151,533	41	59
001-130 Human Resources							
4000 Salaries & Employee Benefits	564,105	585,386	332,385	636,724	304,339	52	
5000 Materials & Supplies	5,205	3,801	2,445	8,220	5,775	30	
5400 Purchased Services	146,819	139,936	72,748	133,173	60,425	55	
8900 Other Expenses	18,814	13,760	3,973	28,835	24,862	14	
8990 Allocations	51,787	63,681	38,249	71,866	33,617	53	

City of Chico
2019-20 Annual Budget
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FY To Date: 1/31/2020
City Manager

City Manager Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19					
Total 001-130	786,730	806,564	449,800	878,818	429,018	51	59
Total General/Park Funds	1,836,119	1,877,035	1,062,508	2,124,888	1,062,380	50	59
050-106 Donations							
5000 Materials & Supplies	4,438	327	3,887	2,235	(1,652)	174	
Total 050-106	4,438	327	3,887	2,235	(1,652)	174	59
900-140 General Liability Insurance Reserve							
5000 Materials & Supplies	276	427	151	400	249	38	
5400 Purchased Services	45,150	40,170	0	52,500	52,500	0	
8900 Other Expenses	448,245	922,860	980,533	1,077,490	96,957	91	
Total 900-140	493,671	963,457	980,684	1,130,390	149,706	87	59
901-130 Work Compensation Insurance Reserve							
4000 Salaries & Employee Benefits	0	0	0	522,796	522,796	0	
5000 Materials & Supplies	0	0	0	150	150	0	
5400 Purchased Services	1,444,217	1,404,343	1,087,162	1,370,000	282,838	79	
8900 Other Expenses	201,888	192,807	220,949	245,099	24,150	90	
Total 901-130	1,646,105	1,597,150	1,308,111	2,138,045	829,934	61	59
901-140 Work Compensation Insurance Reserve							
5400 Purchased Services	550	0	0	0	0	0	
8900 Other Expenses	670	0	0	0	0	0	
Total 901-140	1,220	0	0	0	0	0	59
902-130 Unemployment Insurance Reserve							
5400 Purchased Services	34,771	7,002	23,345	50,000	26,655	47	
Total 902-130	34,771	7,002	23,345	50,000	26,655	47	59
Total Other Funds	2,180,205	2,567,936	2,316,027	3,320,670	1,004,643	70	59
Department Total	4,016,324	4,444,971	3,378,535	5,445,558	2,067,023	62	59

Monthly Budget Monitoring Report

City Manager's Office

Fiscal Year 2019-20 Monthly Report for the period ending January 31, 2020

Department Contacts: Management Analyst (896-7204) / Human Resources & Risk Manager (879-7901)

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

Overall Summary: The City Manager's Office and Human Resources & Risk Management Department do not believe current expenditure trends will exceed budget appropriations.

Items of Interest:

NEW

None

PREVIOUS

Item #1

Location: **Fund/Dept 050-106 – Donations**

Expenditure Item: **Category 5000 – Materials & Supplies**

Description & Analysis: One-time grant funding received from PG&E in 2014 to be used in support of Team Chico.

Action Plan: No action necessary.

Item #2

Location: **Fund/Dept 001-130 – Human Resources**

Expenditure Item: **Category 4000 – Salaries & Employee Benefits**

Description & Analysis: With the resignation of a long term employee, the department was required to pay out accrued, but not used, vacation balances. Even with this vacation pay out, the salaries budget will reflect a savings for 2019/20.

Action Plan: None at this time.

Item #3

Location: **Fund/Dept 001-130 – Human Resources**

Expenditure Item: **Category 5400 – Purchased Services**

Description & Analysis: The department paid the annual fee for Neogov – our online application/hiring system. This is an annual one-time expense and is within the budget.

Action Plan: None at this time.

Item #4

Location: **Fund/Dept 900-140 – General Liability Reserve**

Expenditure Item: **Category 8900 – Other Expenses**

Description & Analysis: At the start of each fiscal year, the department is required to pay our one-time annual premiums for our various insurance policies (general liability, property, etc.) – We do not anticipate this category being over budget.

Action Plan: None at this time.

Item #5

Location: **Fund/Dept 901-130 – Work Compensation Insurance Reserve**

Expenditure Item: **Category 8900 – Other Expenses**

Description & Analysis: At the start of each fiscal year, the department is required to pay our annual insurance premium for excess workers’ compensation. We do not anticipate this category being over budget.

Item #6

Location: **Fund/Dept 001-112 – Gen Econ Dev**

Expenditure Item: **Category 8900 – Other Expenses**

Description & Analysis: The city has multiple agreements with the Chamber of Commerce that we pay of encumber at the beginning of the fiscal year, therefore we expend most of the budget upfront.

Action Plan: No action necessary.

Item #7

Location: **Fund/Dept 900-140 – Gen Liab Rsv – Risk Mgmt**

Expenditure Item: **Category 8900 – Other Expenses**

Description & Analysis: There are multiple department-error mis-coding issues within this category. The Risk Management division is working with Finance to correct the coding errors. This category will not be over-budget.

Action Plan: No action necessary.

Item #8

Location: **Fund/Dept 901-130 – Workers’ Compensation Insurance Reserve**

Expenditure Item: **Category 5400 – Purchased Services**

Description & Analysis: The City settled a very large, unbudgeted, claim. Although significant in cost, in the long term, the settlement was the prudent thing to do, as the closing of this claim provides significant savings.

Action Plan: A supplemental will come to City Council at a future date to resolve this issue.

APPROVALS:

Review	Signature	Date
Department Director Mark Orme, City Manager		February 18, 2020

City of Chico
2019-20 Annual Budget
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FY To Date: 1/31/2020
Community Development

Community Development Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	2,301,864	2,434,718	377,281	1,114,632	1,491,914	676,771	2,355,551	3,032,322	1,540,407	49
Materials & Supplies	24,424	41,937	1,622	12,898	14,521	6,333	47,170	53,503	38,981	27
Purchased Services	446,860	527,083	9,123	284,540	293,663	81,900	1,317,349	1,399,249	1,105,585	21
Other Expenses	237,027	302,362	194,634	30,177	224,812	255,864	75,514	331,378	106,565	68
Non-Recurring Operating Allocations	10,870	116,702	0	72,957	72,957	0	173,518	173,518	100,560	42
	659,653	784,372	62,158	278,441	340,600	154,513	629,925	784,438	443,837	43
Department Total	3,680,700	4,207,177	644,820	1,793,648	2,438,468	1,175,381	4,599,027	5,774,408	3,335,939	42 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2017-18	FY2018-19				
001-510 Planning						
4000 Salaries & Employee Benefits	312,697	366,144	207,379	399,041	191,662	52
5000 Materials & Supplies	2,040	1,897	715	2,137	1,422	33
5400 Purchased Services	40,000	25,700	9,093	54,300	45,207	17
8900 Other Expenses	180,195	230,643	192,919	250,134	57,215	77
8910 Non-Recurring Operating	0	2,256	0	0	0	0
8990 Allocations	76,623	89,072	39,674	107,196	67,522	37
Total 001-510	611,555	715,712	449,780	812,808	363,028	55 59
001-520 Building Inspection						
8900 Other Expenses	88	0	0	0	0	0
Total 001-520	88	0	0	0	0	0 59
001-535 Code Enforcement						
4000 Salaries & Employee Benefits	184,739	230,581	169,903	277,730	107,827	61
5000 Materials & Supplies	4,969	3,761	907	4,196	3,289	22
5400 Purchased Services	15,387	13,530	30	27,600	27,570	0
8900 Other Expenses	607	3,143	1,716	5,730	4,014	30
8990 Allocations	38,567	47,668	22,485	47,317	24,832	48
Total 001-535	244,269	298,683	195,041	362,573	167,532	54 59

City of Chico
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Community Development

Community Development Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20	FY2019-20	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19	YTD Actuals	Modified Adopted			
Total General/Park Funds	855,912	1,014,395	644,821	1,175,381	530,560	54	59
201-995 Community Development Blk Grant							
8990 Allocations	57,293	37,372	17,469	41,926	24,457	42	
Total 201-995	57,293	37,372	17,469	41,926	24,457	42	59
206-995 HOME - Federal Grants							
8990 Allocations	3,621	12,545	5,195	12,468	7,273	42	
Total 206-995	3,621	12,545	5,195	12,468	7,273	42	59
213-535 Abandoned Vehicle Abatement							
4000 Salaries & Employee Benefits	109,097	125,237	56,036	135,248	79,212	41	
5000 Materials & Supplies	988	606	243	2,559	2,316	9	
5400 Purchased Services	1,700	10,035	6,860	11,000	4,140	62	
8900 Other Expenses	2,539	5,901	1,421	3,250	1,829	44	
8910 Non-Recurring Operating	4,348	0	0	0	0	0	
8990 Allocations	8,695	11,326	6,566	12,112	5,546	54	
Total 213-535	127,367	153,105	71,126	164,169	93,043	43	59
213-995 Abandoned Vehicle Abatement							
8990 Allocations	10,549	8,973	3,532	8,478	4,946	42	
Total 213-995	10,549	8,973	3,532	8,478	4,946	42	59
392-000 Affordable Housing							
8900 Other Expenses	11,464	0	0	0	0	0	
Total 392-000	11,464	0	0	0	0	0	59
392-540 Affordable Housing							
4000 Salaries & Employee Benefits	124,195	126,912	74,243	227,168	152,925	33	
5000 Materials & Supplies	1,049	971	319	3,275	2,956	10	
5400 Purchased Services	12,847	27,426	9,908	74,692	64,784	13	
8900 Other Expenses	8,243	5,587	3,064	10,930	7,866	28	
8910 Non-Recurring Operating	4,348	7,000	0	0	0	0	
8990 Allocations	32,004	35,604	17,825	45,542	27,717	39	
Total 392-540	182,686	203,500	105,359	361,607	256,248	29	59
392-995 Affordable Housing							
8990 Allocations	41,697	38,360	14,878	35,708	20,830	42	
Total 392-995	41,697	38,360	14,878	35,708	20,830	42	59

City of Chico
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Community Development

Community Development	Prior Year Actuals		FY2019-20	FY2019-20	Remaining	Percent
Department Summary by Fund-Activity	FY2017-18	FY2018-19	YTD Actuals	Modified Adopted	Budget	Used Budg / Time
862-510 Private Development						
4000 Salaries & Employee Benefits	344,349	299,163	0	0	0	0
5000 Materials & Supplies	6,535	8,675	144	0	(144)	0
5400 Purchased Services	111,983	57,221	0	0	0	0
8900 Other Expenses	10,624	22,450	0	0	0	0
8910 Non-Recurring Operating	0	30,920	0	0	0	0
8990 Allocations	105,094	123,176	0	0	0	0
Total 862-510	578,585	541,605	144	0	(144)	0 59
862-520 Private Development						
4000 Salaries & Employee Benefits	972,058	1,031,257	0	0	0	0
5000 Materials & Supplies	5,401	11,664	21	0	(21)	0
5400 Purchased Services	164,682	282,000	0	0	0	0
8900 Other Expenses	15,702	20,629	0	0	0	0
8910 Non-Recurring Operating	0	76,526	0	0	0	0
8990 Allocations	105,844	116,831	0	0	0	0
Total 862-520	1,263,687	1,538,907	21	0	(21)	0 59
862-995 Private Development						
8990 Allocations	165,439	236,776	0	0	0	0
Total 862-995	165,439	236,776	0	0	0	0 59
863-510 Subdivisions						
4000 Salaries & Employee Benefits	136,342	131,329	50,635	168,249	117,614	30
5000 Materials & Supplies	3,030	5,406	1,690	6,853	5,163	25
5400 Purchased Services	48,511	72,999	138,141	617,001	478,860	22
8900 Other Expenses	7,566	13,731	4,013	18,060	14,047	22
8990 Allocations	12,327	23,602	12,704	25,594	12,890	50
Total 863-510	207,776	247,067	207,183	835,757	628,574	25 59
871-520 Private Development - Building						
4000 Salaries & Employee Benefits	0	0	665,098	1,251,930	586,832	53
5000 Materials & Supplies	0	0	2,386	12,966	10,580	18
5400 Purchased Services	0	0	60,591	265,667	205,076	23
8900 Other Expenses	0	0	8,761	22,879	14,118	38
8910 Non-Recurring Operating	0	0	29,798	104,438	74,640	29
8990 Allocations	0	0	69,902	138,718	68,816	50

City of Chico
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Community Development

Community Development Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20	FY2019-20	Remaining Budget	Percent Used	
	FY2017-18	FY2018-19	YTD Actuals	Modified Adopted		Budg / Time	
Total 871-520	0	0	836,536	1,796,598	960,062	47	59
871-995 Private Development - Building							
8990 Allocations	0	0	49,700	119,279	69,579	42	
Total 871-995	0	0	49,700	119,279	69,579	42	59
872-510 Private Development - Planning							
4000 Salaries & Employee Benefits	0	0	199,487	435,233	235,746	46	
5000 Materials & Supplies	0	0	8,066	8,850	784	91	
5400 Purchased Services	0	0	49,498	295,334	245,836	17	
8900 Other Expenses	0	0	11,043	18,320	7,277	60	
8910 Non-Recurring Operating	0	0	43,159	69,080	25,921	62	
8990 Allocations	0	0	58,310	138,477	80,167	42	
Total 872-510	0	0	369,563	965,294	595,731	38	59
872-995 Private Development - Planning							
8990 Allocations	0	0	19,903	47,768	27,865	42	
Total 872-995	0	0	19,903	47,768	27,865	42	59
935-185 Information Technology							
4000 Salaries & Employee Benefits	118,386	124,095	69,135	137,723	68,588	50	
5000 Materials & Supplies	413	8,957	29	12,667	12,638	0	
5400 Purchased Services	51,750	38,172	19,542	53,655	34,113	36	
8900 Other Expenses	0	279	1,875	2,075	200	90	
8910 Non-Recurring Operating	2,174	0	0	0	0	0	
8990 Allocations	1,901	3,066	2,457	3,855	1,398	64	
Total 935-185	174,624	174,569	93,038	209,975	116,937	44	59
Total Other Funds	2,824,788	3,192,779	1,793,647	4,599,027	2,805,380	39	59
Department Total	3,680,700	4,207,174	2,438,468	5,774,408	3,335,940	42	59

Monthly Budget Monitoring Report

Community Development Department

(Dept. Name)

Fiscal Year 2019-20 Monthly Report for the **period ending:** January 31, 2020

Department Contact: Brendan Vieg, Community Development Director - Planning & Housing
Tony Lindsey, Community Development Director - Building & Code Enforcement

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet its approved budget targets, and to highlight any trends of interest for the governing body.

Overall Summary: The Community Development Department's Fiscal Year 2019-20 expense reports as provided by the Finance Division have been reviewed by CDD staff, and expenditures do not exceed budget appropriations. The Department's Operating Summary figures, as of January 31, 2020, show an underbudget trend department-wide – only 42% of the total departmental budget has been used with 59% time used in the fiscal year.

The below items of interest only include category level trends and not trends at the object code level.

Items of Interest:

NEW

Item #1

Location: Community Development, Private Development-Planning (872-510)
Expenditure Item: Materials & Supplies category, 5005-Postage & Mailing
Description: Funds for mailing of public hearing notices, agendas, and materials.
Analysis: Increase in number of Planning land entitlement applications, requiring higher volume of public hearings and required notice mailings.
Action Plan: Requested budget modification category transfer to increase operating budget.

PREVIOUS

Item #1

Location: Community Development, General-Planning (001-510)
Expenditure Item: Other Expenses category, 6108-LAFCO Operations
Description: City's apportioned share of LAFCO (Butte Local Agency Formation Commission) operating expenses for FY 2019-20; and other LAFCO and annexation expenses.
Analysis: This budget line item is used for the annual LAFCO apportionment, which has already been billed and paid in full, as required by agreement. This year's annual payment is within the budgeted amount.
Action Plan: No action is necessary, continue to monitor.

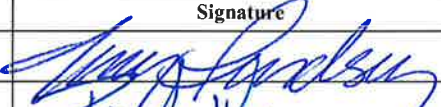

Item #2

Location: Community Development, Private Development-Subdivision-Planning (863-510)
Expenditure Item: Purchased Services category, 5400-Professional Services
Description: Funds for purchased professional and contractual services for subdivision and deposit-based Planning applications.
Analysis: Consultant is under agreement for completion of the Environmental Impact Report for the Valley's Edge Land Entitlement application; funds budgeted and encumbered. Consultant agreement costs are paid by applicant through real time billing.
Action Plan: No action is necessary; expenses will be within budget per signed agreement.

Item #3

Location: Community Development, Information Systems-GIS (935-185)
Expenditure Item: Other Expenses category, 5390-Training
Description: Training costs for City's GIS staff.
Analysis: Staff attended GIS training early in fiscal year.
Action Plan: No action is necessary, no additional training expenses expected.

APPROVALS:

	Review	Signature	Date
X	Department Director		2/14/20
X	Department Director		2/14/20

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Fire

Fire Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	12,241,445	12,116,965	6,705,055	77,797	6,782,852	11,512,259	146,001	11,658,260	4,875,407	58	
Materials & Supplies	103,899	267,715	48,861	0	48,861	152,454	0	152,454	103,592	32	
Purchased Services	115,028	84,381	31,444	13,442	44,887	89,896	32,000	121,896	77,008	37	
Other Expenses	141,667	181,099	75,340	0	75,340	206,685	0	206,685	131,344	36	
Non-Recurring Operating Allocations	1,286	(11,020)	0	0	0	0	9,536	9,536	9,536	0	
	885,116	1,020,784	560,611	10,743	571,354	1,256,794	23,768	1,280,562	709,208	45	
Department Total	13,488,444	13,659,925	7,421,312	101,982	7,523,295	13,218,088	211,305	13,429,393	5,906,097	56	59

Department Summary by Fund-Dept	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19					
001-400 Fire							
4000 Salaries & Employee Benefits	10,969,848	11,001,367	6,544,349	11,392,505	4,848,156	57	
5000 Materials & Supplies	98,900	267,715	48,862	152,454	103,592	32	
5400 Purchased Services	36,013	55,394	31,445	89,896	58,451	35	
8900 Other Expenses	136,689	179,999	71,923	202,761	130,838	35	
8910 Non-Recurring Operating	0	(11,020)	0	0	0	0	
8990 Allocations	883,441	1,016,572	560,611	1,256,794	696,183	45	
Total 001-400	12,124,891	12,510,027	7,257,190	13,094,410	5,837,220	55	59
001-410 Fire Reimbursable Response							
4000 Salaries & Employee Benefits	1,131,684	975,111	160,706	119,754	-40,952	134	
8900 Other Expenses	4,451	1,101	3,417	3,924	507	87	
Total 001-410	1,136,135	976,212	164,123	123,678	(40,445)	133	59
Total General/Park Funds	13,261,026	13,486,239	7,421,313	13,218,088	5,796,775	56	59
050-400 Donations							
5000 Materials & Supplies	5,000	0	0	0	0	0	
Total 050-400	5,000	0	0	0	0	0	59
100-400 Grants-Operating Activities							
4000 Salaries & Employee Benefits	10,914	0	0	24,280	24,280	0	
8910 Non-Recurring Operating	1,287	0	0	9,536	9,536	0	

City of Chico
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Fire

Fire Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19					
Total 100-400	12,201	0	0	33,816	33,816	0	59
862-400 Private Development							
4000 Salaries & Employee Benefits	128,999	140,487	0	0	0	0	
5400 Purchased Services	79,016	28,988	0	0	0	0	
8900 Other Expenses	527	0	0	0	0	0	
8990 Allocations	1,676	4,212	0	0	0	0	
Total 862-400	210,218	173,687	0	0	0	0	59
874-400 Private Development - Fire							
4000 Salaries & Employee Benefits	0	0	77,797	121,721	43,924	64	
5400 Purchased Services	0	0	13,442	32,000	18,558	42	
8990 Allocations	0	0	2,423	3,800	1,377	64	
Total 874-400	0	0	93,662	157,521	63,859	59	59
874-995 Private Development - Fire							
8990 Allocations	0	0	8,320	19,968	11,648	42	
Total 874-995	0	0	8,320	19,968	11,648	42	59
Total Other Funds	227,419	173,687	101,982	211,305	109,323	48	59
Department Total	13,488,445	13,659,926	7,523,295	13,429,393	5,906,098	56	59

Monthly Budget Monitoring Report

FIRE

(Dept. Name)

Fiscal Year 2019-20 Monthly Report for the **period ending:** January 31, 2020

Department Contact: Steve Standridge, Fire Chief

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Overall Summary:

Fire-Rescue budget actuals are trending within budget.

Items of Interest:

Item #1

Location: Fund 001-410
Expenditure Item: Category 4000
Description: Salaries and Employee Benefits

Analysis:

Fund 410 tracks the reimbursable responses for OES incidents. Due to the manner in which this fund is presented, it shows as over-budget, but it is not. Chico Fire-Rescue personnel assist CAL Fire and the Forest Service through the California Fire Assistance Agreement. These costs are proportional to incidents and are fully reimbursable. As such, costs will not be over reimbursements.

Action Plan:

Chico Fire-Rescue personnel have responded to incidents throughout the state and reimbursement is pending. When reimbursement is received, the account will be adjusted to reflect actuals.

APPROVALS:

X	Review	Signature	Date
X	Department Director		2/14/20

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Police

Police Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	20,915,920	22,145,943	12,159,852	662,293	12,822,145	22,813,714	1,442,549	24,256,263	11,434,117	53
Materials & Supplies	523,697	610,999	265,456	72,257	337,714	537,342	112,404	649,746	312,031	52
Purchased Services	219,220	194,855	188,065	0	188,065	306,974	0	306,974	118,908	61
Other Expenses	411,178	479,470	274,015	(581)	273,433	426,159	12,000	438,159	164,725	62
Non-Recurring Operating Allocations	8,160	46,319	0	604	604	5,000	23,117	28,117	27,512	2
	2,091,017	2,505,307	1,435,068	5,860	1,440,929	2,834,719	12,233	2,846,952	1,406,022	51
Department Total	24,169,194	25,982,896	14,322,458	740,434	15,062,893	26,923,908	1,602,303	28,526,211	13,463,317	53 59

Department Summary by Fund-Dept		Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time
		FY2017-18	FY2018-19				
001-300	Police						
4000	Salaries & Employee Benefits	18,355,563	19,287,126	11,126,451	22,134,621	11,008,170	50
5000	Materials & Supplies	405,506	468,334	238,128	467,642	229,514	51
5400	Purchased Services	200,552	175,997	178,202	283,810	105,608	63
8900	Other Expenses	402,492	462,872	270,572	412,199	141,627	66
8910	Non-Recurring Operating	0	35,852	0	5,000	5,000	0
8990	Allocations	2,010,940	2,433,854	1,393,654	2,756,834	1,363,180	51
Total	001-300	21,375,053	22,864,035	13,207,007	26,060,106	12,853,099	51 59
001-301	PD-Office of the Chief						
4000	Salaries & Employee Benefits	3,178	0	0	0	0	0
Total	001-301	3,178	0	0	0	0	0 59
001-322	PD-Patrol						
4000	Salaries & Employee Benefits	1,475,628	1,326,999	561,013	0	-561,013	0
Total	001-322	1,475,628	1,326,999	561,013	0	(561,013)	0 59
001-324	PD-Community Outreach						
4000	Salaries & Employee Benefits	304	0	0	0	0	0
Total	001-324	304	0	0	0	0	0 59
001-326	PD-Traffic						

City of Chico
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Police

Police Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19					
Total 001-326	0	0	0	0	0	0	59
001-341 PD-Records Management							
4000 Salaries & Employee Benefits	3	0	0	0	0	0	
Total 001-341	3	0	0	0	0	0	59
001-342 PD-Communications							
4000 Salaries & Employee Benefits	247,626	253,171	120,891	0	-120,891	0	
8990 Allocations	0	0	0	0	0	0	
Total 001-342	247,626	253,171	120,891	0	(120,891)	0	59
001-345 PD-Detective Bureau							
4000 Salaries & Employee Benefits	115,131	120,645	33,239	0	-33,239	0	
Total 001-345	115,131	120,645	33,239	0	(33,239)	0	59
001-348 PD-Animal Services							
4000 Salaries & Employee Benefits	435,076	478,620	249,721	514,071	264,350	49	
5000 Materials & Supplies	47,683	50,787	27,329	69,700	42,371	39	
5400 Purchased Services	18,669	18,859	9,864	23,164	13,300	43	
8900 Other Expenses	8,686	8,329	3,443	13,960	10,517	25	
8990 Allocations	46,516	59,529	38,161	72,780	34,619	52	
Total 001-348	556,630	616,124	328,518	693,675	365,157	47	59
002-300 Police							
4000 Salaries & Employee Benefits	0	0	68,537	165,022	96,485	42	
8990 Allocations	0	0	3,254	5,105	1,851	64	
Total 002-300	0	0	71,791	170,127	98,336	42	59
Total General/Park Funds	23,773,553	25,180,974	14,322,459	26,923,908	12,601,449	53	59
050-300 Donations							
4000 Salaries & Employee Benefits	0	0	73,091	123,527	50,436	59	
5000 Materials & Supplies	15,016	25,932	27,507	51,900	24,393	53	
Total 050-300	15,016	25,932	100,598	175,427	74,829	57	59
050-348 Donations							
5000 Materials & Supplies	45,492	61,852	31,499	45,000	13,501	70	
Total 050-348	45,492	61,852	31,499	45,000	13,501	70	59
098-300 Justice Assist Grant (JAG)							

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Police

Police	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used	
	FY2017-18	FY2018-19				Budg / Time	
Department Summary by Fund-Activity							
8910 Non-Recurring Operating	0	10,467	604	13,117	12,513	5	
Total 098-300	0	10,467	604	13,117	12,513	5	59
098-995 Justice Assist Grant (JAG)							
8990 Allocations	1,386	166	69	166	97	42	
Total 098-995	1,386	166	69	166	97	42	59
099-300 Supp Law Enforcement Service							
4000 Salaries & Employee Benefits	242,790	193,225	114,495	291,831	177,336	39	
Total 099-300	242,790	193,225	114,495	291,831	177,336	39	59
099-995 Supp Law Enforcement Service							
8990 Allocations	24,885	7,858	3,082	7,396	4,314	42	
Total 099-995	24,885	7,858	3,082	7,396	4,314	42	59
100-300 Grants-Operating Activities							
4000 Salaries & Employee Benefits	0	468,489	464,731	909,601	444,870	51	
5000 Materials & Supplies	0	4,095	3,251	5,000	1,749	65	
8900 Other Expenses	0	8,269	(581)	12,000	12,581	-5	
Total 100-300	0	480,853	467,401	926,601	459,200	50	59
100-995 Grants-Operating Activities							
8990 Allocations	5,083	864	366	879	513	42	
Total 100-995	5,083	864	366	879	513	42	59
217-300 Asset Forfeiture							
5000 Materials & Supplies	10,000	0	10,000	10,000	0	100	
8910 Non-Recurring Operating	8,160	0	0	10,000	10,000	0	
Total 217-300	18,160	0	10,000	20,000	10,000	50	59
217-995 Asset Forfeiture							
8990 Allocations	1,155	343	139	333	194	42	
Total 217-995	1,155	343	139	333	194	42	59
853-300 Parking Revenue							
4000 Salaries & Employee Benefits	40,622	17,668	9,977	117,590	107,613	8	
5000 Materials & Supplies	0	0	0	504	504	0	
8990 Allocations	1,053	2,694	2,205	3,459	1,254	64	
Total 853-300	41,675	20,362	12,182	121,553	109,371	10	59
Total Other Funds	395,642	801,922	740,435	1,602,303	861,868	46	59

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Police

Police Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19				53	59
Department Total	<u>24,169,195</u>	<u>25,982,896</u>	<u>15,062,894</u>	<u>28,526,211</u>	<u>13,463,317</u>	<u>53</u>	<u>59</u>

Monthly Budget Monitoring Report

POLICE

(Department)

Fiscal Year 2019/20 Monthly Report for the **period ending 01/31/2020**

Department Contact: Michael O'Brien, Chief of Police

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Overall Summary: Items of Interest:

001-300 – Police

Purchased Services:

This category includes Professional Services which is where we paid for our Year 4 Storage and Licensing Fees for our Body Cameras. This fee, \$84,000, was not budgeted this fiscal year, but we will be asking Council to move funds into this account from savings in Salaries & Benefits.

001-300 – Police

Other Expenses:

The department has experienced budget shortfalls in this category due to over-expenditures in our Business Expense and Membership/Dues accounts which are fairly minor. The larger over-expenditures are in our Background Investigation account. We currently contract with an outside vendor to complete our background investigations, which cost between \$1,200 and \$1,500 each. We will be requesting an increase in this operation account for the next fiscal year. Our Training account is showing expenditures in excess of the average due to training taking place on an as-needed basis.

050-348 Donations

Material & Supplies:

This category is for expenditures of donations by the Animal Shelter. At the beginning of the fiscal year an amount is budgeted to this category based on expenditures in the prior fiscal year. However, expenditures may exceed this amount due to more donations money coming in. We have expended more donations funds than we had last year at this time. All expenditures are reimbursed to the City through the North Valley Community Foundation.

100-300 Grants – School Resource Officer Grant

Materials & Supplies:

We added two additional School Resource Officers as of July 1st (bringing our total to four) and replaced the SRO Sergeant due to the promotion of Sergeant Mike Williams to Commander. The high expenditures in this category are due to the cost of outfitting those three new officers with uniforms and equipment.

217-300 Asset Forfeiture

Materials & Supplies:

\$10,000 of our \$25,000 annual BINTF participation fee is budgeted in this category. We pay the entire \$25,000 in July, so this is a one-time expenditure.

APPROVAL:

X	Review	Signature	Date
X	Michael O'Brien Chief of Police		02/12/2020

City of Chico
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Public Works Engineering

Public Works - Eng Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	2,846,403	1,901,814	0	1,578,062	1,578,062	0	3,017,309	3,017,309	1,439,246	52
Materials & Supplies	38,895	31,066	0	15,349	15,349	0	37,049	37,049	21,699	41
Purchased Services	2,393,632	2,543,117	0	76,744	76,744	0	140,709	140,709	63,965	55
Other Expenses	24,513	28,294	0	16,136	16,136	0	46,840	46,840	30,703	34
Allocations	660,187	678,730	0	330,943	330,943	0	735,568	735,568	404,624	45
Department Total	5,963,632	5,183,023	0	2,017,235	2,017,235	0	3,977,475	3,977,475	1,960,239	51 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2017-18	FY2018-19				
001-610 Capital Project Services						
Total 001-610	0	0	0	0	0	0 59
Total General/Park Funds	0	0	0	0	0	0 59
212-653 Transportation						
4000 Salaries & Employee Benefits	7,036	7,680	1,507	5,667	4,160	27
5000 Materials & Supplies	0	0	638	1,500	862	43
5400 Purchased Services	2,020,256	2,399,283	6,523	73,500	66,977	9
8990 Allocations	1,168	1,203	594	1,501	907	40
Total 212-653	2,028,460	2,408,166	9,262	82,168	72,906	11 59
212-654 Transportation						
4000 Salaries & Employee Benefits	83,247	66,611	16,178	89,503	73,325	18
5000 Materials & Supplies	98	324	27	95	68	28
8900 Other Expenses	2,158	838	2,522	5,900	3,378	43
8990 Allocations	9,117	10,620	6,277	12,907	6,630	49
Total 212-654	94,620	78,393	25,004	108,405	83,401	23 59
212-655 Transportation						
4000 Salaries & Employee Benefits	121,791	131,955	84,207	123,292	39,085	68
5000 Materials & Supplies	5,364	4,885	2,323	6,169	3,846	38
8900 Other Expenses	3,323	4,499	3,114	8,535	5,421	36
8990 Allocations	17,196	12,955	5,886	15,528	9,642	38

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Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20	FY2019-20	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19	YTD Actuals	Modified Adopted			
Total 212-655	147,674	154,294	95,530	153,524	57,994	62	59
212-995 Transportation							
8900 Allocations	79,291	69,473	28,441	68,259	39,818	42	
Total 212-995	79,291	69,473	28,441	68,259	39,818	42	59
307-000 Gas Tax							
8900 Other Expenses	78	0	0	0	0	0	
Total 307-000	78	0	0	0	0	0	59
400-000 Capital Projects							
4000 Salaries & Employee Benefits	1,568,072	1,605,415	1,048,911	1,918,060	869,149	55	
8900 Other Expenses	0	0	874	0	(874)	0	
8900 Allocations	45,975	65,723	52,404	84,260	31,856	62	
Total 400-000	1,614,047	1,671,138	1,102,189	2,002,320	900,131	55	59
400-610 Capital Projects							
5000 Materials & Supplies	23,717	19,497	8,498	21,475	12,977	40	
5400 Purchased Services	16,772	18,245	14,982	22,469	7,487	67	
8900 Other Expenses	14,206	19,798	8,207	26,223	18,016	31	
8900 Allocations	86,099	101,916	46,131	107,075	60,944	43	
Total 400-610	140,794	159,456	77,818	177,242	99,424	44	59
400-995 Capital Projects							
8900 Allocations	267,829	252,788	104,589	251,014	146,425	42	
Total 400-995	267,829	252,788	104,589	251,014	146,425	42	59
850-000 Sewer							
4000 Salaries & Employee Benefits	221,238	(1,140,526)	25,339	21,056	(4,283)	120	
8900 Allocations	85	400	431	675	244	64	
Total 850-000	221,323	(1,140,126)	25,770	21,731	(4,039)	119	59
850-615 Sewer							
4000 Salaries & Employee Benefits	172,251	206,936	63,887	203,653	139,766	31	
5000 Materials & Supplies	5,619	4,365	3,106	4,710	1,604	66	
8900 Other Expenses	446	550	85	1,479	1,394	6	
8900 Allocations	54,790	54,155	25,824	59,750	33,926	43	
Total 850-615	233,106	266,006	92,902	269,592	176,690	34	59
862-000 Private Development							
4000 Salaries & Employee Benefits	156,357	638,782	0	0	0	0	

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Public Works - Eng Department Summary by Fund-Activity		Prior Year Actuals		FY2019-20	FY2019-20	Remaining Budget	Percent Used	
		FY2017-18	FY2018-19	YTD Actuals	Modified Adopted		Budg / Time	
8990	Allocations	281	0	0	0	0	0	
Total	862-000	156,638	638,782	0	0	0	0	59
862-615 Private Development								
4000	Salaries & Employee Benefits	319,247	448,451	0	0	0	0	
5000	Materials & Supplies	1,000	26	0	0	0	0	
5400	Purchased Services	10,740	10,945	0	0	0	0	
8900	Other Expenses	906	456	0	0	0	0	
8990	Allocations	4,283	8,927	0	0	0	0	
Total	862-615	336,176	468,805	0	0	0	0	59
863-000 Subdivisions								
4000	Salaries & Employee Benefits	38,921	(196,907)	7,937	1,937	(6,000)	410	
5400	Purchased Services	170,544	9,378	(10,514)	27,324	37,838	-38	
8990	Allocations	607	901	216	734	518	29	
Total	863-000	210,072	(186,628)	(2,361)	29,995	32,356	-8	59
863-615 Subdivisions								
4000	Salaries & Employee Benefits	158,245	133,417	63,547	189,505	125,958	34	
5000	Materials & Supplies	3,097	1,969	758	3,100	2,342	24	
5400	Purchased Services	175,320	105,266	62,090	17,416	(44,674)	357	
8900	Other Expenses	3,397	2,154	778	4,703	3,925	17	
8990	Allocations	24,583	29,958	15,036	33,528	18,492	45	
Total	863-615	364,642	272,764	142,209	248,252	106,043	57	59
863-995 Subdivisions								
8990	Allocations	68,885	69,711	25,412	60,989	35,577	42	
Total	863-995	68,885	69,711	25,412	60,989	35,577	42	59
873-615 Private Development - Engineering								
4000	Salaries & Employee Benefits	0	0	266,549	464,636	198,087	57	
5400	Purchased Services	0	0	3,663	0	(3,663)	0	
8900	Other Expenses	0	0	555	0	(555)	0	
8990	Allocations	0	0	9,549	14,981	5,432	64	
Total	873-615	0	0	280,316	479,617	199,301	58	59
873-995 Private Development - Engineering								
8990	Allocations	0	0	10,153	24,367	14,214	42	
Total	873-995	0	0	10,153	24,367	14,214	42	59

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Public Works Engineering

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19				51	59
Total Other Funds	5,963,635	5,183,022	2,017,234	3,977,475	1,960,241	51	59
Department Total	5,963,635	5,183,022	2,017,234	3,977,475	1,960,241	51	59

Monthly Budget Monitoring Report

Public Works Department - Engineering

(Dept. Name)

Fiscal Year 2019-20 Monthly Report for the **period ending:** 01/31/2020

Department Contact: Brendan Ottoboni (879-6901)

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Overall Summary: The various budget accounts in the Public Works Department are on track for FY 19-20 except for the few items listed below.

Items of Interest:

NEW

Item #1

Location: **Public Works – Private Development – Engineering**

Expenditure Category: **850-000-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to hourly pay and overtime.

Action Plan: None needed, staff will monitor this category to make sure this category will be on track by the end of the fiscal year.

Item #2

Location: **Public Works – Private Development – Engineering**

Expenditure Category: **850-000-8990**

Description: Allocations

Analysis: This category is tracking behind due to upfront insurance costs.

Action Plan: None needed, staff will monitor this category to make sure this category will be on track by the end of the fiscal year.

PREVIOUS

Item #1 – **Currently on Track**

Location: **Public Works – General-Capital Projects Services**

Expenditure Category: **001-610-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront costs.

Action Plan: None needed, staff will monitor this category to make sure this category will be on track by the end of the fiscal year.

Item #2

Location: **Public Works – Transportation Planning**

Expenditure Category: **212-655-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to hourly pay and overtime.

Action Plan: None needed, staff will monitor this category to make sure this category will be on track by the end of the fiscal year.

Item #3 – Currently on Track

Location: **Public Works – Transportation-Planning**

Expenditure Category: **212-655-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront costs of software and postage and mailing.

Action Plan: None needed, this category will be on track by the end of the fiscal year.

Item #4

Location: **Public Works – Capital Projects Clearing Fund**

Expenditure Category: **400-000-8900**

Description: Allocations/Other Expenses

Analysis: This category is tracking behind due to advertising and marketing.

Action Plan: None needed, this account will be on track by FY end per Finance.

Item #5 – Currently on Track

Location: **Public Works – Capital Projects Clearing Fund**

Expenditure Category: **400-610-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to up front audit costs.

Action Plan: None needed, staff will monitor this category to make sure this category will be on track by the end of the fiscal year.

Item #6

Location: **Public Works – Sewer-Development Services**

Expenditure Category: **850-615-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to postage & mailing.

Action Plan: None needed, this category will be on track by the end of the fiscal year.

Item #7

Location: **Public Works – Subdivision**

Expenditure Category: **863-000-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to hourly salaries.

Action Plan: None needed, staff will monitor this category to make sure all staff time is captured in real-time billings.

Item #8

Location: **Public Works – Subdivision–Development Engineering**

Expenditure Category: **863-615-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to consultants retained to work on subdivisions and other large development projects and upfront audit costs.

Action Plan: Per Budget Policy G.6.b.(2). Fund 863 is authorized to over expend funds budgeted for Contractual Services and Professional Services. Staff will prepare a supplemental appropriation/budget modification to add budget to this category.

Item #9 – Currently on Track

Location: **Public Works – Private Development – Engineering**

Expenditure Category: **873-615-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to actuals.

Action Plan: None needed, staff will monitor this category and will prepare a supplemental appropriation/budget modification if needed at the end of the year.

Item #10

Location: **Public Works – Private Development – Engineering**


Expenditure Category: **873-615-8900**

Description: Allocations/Other Expenses

Analysis: This category is tracking behind due to liability insurance allocation and an AP adjustment.

Action Plan: None needed, this account will be on track by FY end per Finance.

APPROVALS:

	Review	Signature	Date
X	Brendan Ottoboni Department Director- Engineering		2/11/20

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Public Works O&M

Public Works - O&M Expenditure by Category	Prior Year Actuals		Actuals FY2019-20			Modified Adopted FY2019-20			Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	7,477,047	9,639,716	1,975,195	2,231,358	4,206,553	4,010,738	4,959,685	8,970,423	4,763,869	47	
Materials & Supplies	1,494,790	1,650,200	140,281	754,048	894,329	365,005	1,345,757	1,710,762	816,432	52	
Purchased Services	1,842,767	2,254,803	364,543	822,846	1,187,389	792,715	2,329,336	3,122,051	1,934,661	38	
Other Expenses	292,477	357,562	82,523	142,298	224,822	219,508	336,580	556,088	331,265	40	
Non-Recurring Operating Allocations	16,413	20,007	5,000	25,365	30,365	5,000	66,565	71,565	41,199	42	
	4,665,366	4,844,055	971,505	1,321,997	2,293,503	2,343,185	2,972,187	5,315,372	3,021,868	43	
Department Total	15,788,863	18,766,344	3,539,049	5,297,913	8,836,963	7,736,151	12,010,110	19,746,261	10,909,297	45	59

Department Summary by Fund-Dept	Prior Year Actuals		FY2019-20 YTD Actuals	FY2019-20 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2017-18	FY2018-19					
001-110 Environmental Services							
4000 Salaries & Employee Benefits	35,854	49,258	36,452	64,546	28,094	56	
8900 Other Expenses	1,219	5,927	202	5,850	5,648	3	
8990 Allocations	502	1,369	1,385	2,173	788	64	
Total 001-110	37,575	56,554	38,039	72,569	34,530	52	59
001-601 Public Works Administration							
4000 Salaries & Employee Benefits	305,646	405,149	196,719	360,574	163,855	55	
5000 Materials & Supplies	8,012	23,305	17,829	21,800	3,971	82	
5400 Purchased Services	0	0	0	57,765	57,765	0	
8900 Other Expenses	7,713	8,358	4,995	9,040	4,045	55	
8990 Allocations	103,544	124,039	61,107	132,217	71,110	46	
Total 001-601	424,915	560,851	280,650	581,396	300,746	48	59
001-620 Street Cleaning							
4000 Salaries & Employee Benefits	601,958	617,143	411,308	826,792	415,484	50	
5000 Materials & Supplies	3,270	4,915	2,542	6,100	3,558	42	
5400 Purchased Services	105,193	94,208	66,307	119,425	53,118	56	
8900 Other Expenses	17,981	20,200	9,779	21,900	12,121	45	
8990 Allocations	194,565	196,793	87,422	281,948	194,526	31	
Total 001-620	922,967	933,259	577,358	1,256,165	678,807	46	59

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Public Works - O&M Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20	FY2019-20	Remaining Budget	Percent Used	
	FY2017-18	FY2018-19	YTD Actuals	Modified Adopted		Budg / Time	
001-650 Public Right-of-Way Mtce							
4000 Salaries & Employee Benefits	988,045	1,031,485	519,395	1,059,505	540,110	49	
5000 Materials & Supplies	171,022	106,049	89,143	243,300	154,157	37	
5400 Purchased Services	4,092	6,844	7,901	22,320	14,419	35	
8900 Other Expenses	9,030	9,843	7,307	11,925	4,618	61	
8910 Non-Recurring Operating	0	16,007	5,000	5,000	0	100	
8990 Allocations	964,365	1,046,605	492,703	1,143,035	650,332	43	
Total 001-650	2,136,554	2,216,833	1,121,449	2,485,085	1,363,636	45	59
002-682 Parks and Open Spaces							
4000 Salaries & Employee Benefits	980,392	1,086,748	478,109	953,198	475,089	50	
5000 Materials & Supplies	70,633	60,721	24,345	81,595	57,250	30	
5400 Purchased Services	303,902	264,955	150,953	245,870	94,917	61	
8900 Other Expenses	79,165	100,583	55,979	161,311	105,332	35	
8990 Allocations	217,147	248,566	133,851	306,186	172,335	44	
Total 002-682	1,651,239	1,761,573	843,237	1,748,160	904,923	48	59
002-686 Street Trees/Public Plantings							
4000 Salaries & Employee Benefits	538,588	601,867	333,211	746,123	412,912	45	
5000 Materials & Supplies	22,316	13,992	6,422	12,210	5,788	53	
5400 Purchased Services	259,020	340,264	139,382	347,335	207,953	40	
8900 Other Expenses	16,812	11,825	4,263	9,482	5,219	45	
8990 Allocations	140,796	167,400	77,108	194,595	117,487	40	
Total 002-686	977,532	1,135,348	560,386	1,309,745	749,359	43	59
002-995 Indirect Cost Allocation							
8990 Allocations	284,429	287,396	117,930	283,031	165,101	42	
Total 002-995	284,429	287,396	117,930	283,031	165,101	42	59
Total General/Park Funds	6,435,211	6,951,814	3,539,049	7,736,151	4,197,102	45	59
050-682 Donations							
4000 Salaries & Employee Benefits	0	7,749	0	0	0	0	
5000 Materials & Supplies	12,077	2,040	353	71,890	71,537	0	
8990 Allocations	2	0	0	0	0	0	
Total 050-682	12,079	9,789	353	71,890	71,537	0	59
050-686 Donations							

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Public Works - O&M Department Summary by Fund-Activity		Prior Year Actuals		FY2019-20	FY2019-20	Remaining Budget	Percent Used	
		FY2017-18	FY2018-19	YTD Actuals	Modified Adopted		Budg / Time	
4000	Salaries & Employee Benefits	0	0	0	31,439	31,439	0	
Total	050-686	0	0	0	31,439	31,439	0	59
050-995	Donations							
8990	Allocations	0	2,385	0	0	0	0	
Total	050-995	0	2,385	0	0	0	0	59
100-686	Grants-Operating Activities							
4000	Salaries & Employee Benefits	0	21,842	8,173	94,813	86,640	9	
5000	Materials & Supplies	0	0	0	5,000	5,000	0	
5400	Purchased Services	0	0	29,080	388,183	359,103	7	
Total	100-686	0	21,842	37,253	487,996	450,743	8	59
212-650	Transportation							
4000	Salaries & Employee Benefits	0	0	0	83,747	83,747	0	
8990	Allocations	0	0	1,646	2,582	936	64	
Total	212-650	0	0	1,646	86,329	84,683	2	59
212-659	Transportation							
4000	Salaries & Employee Benefits	6,069	5,913	1,679	5,667	3,988	30	
5000	Materials & Supplies	1,490	2,052	719	1,800	1,081	40	
5400	Purchased Services	28,532	28,185	17,120	35,105	17,985	49	
8900	Other Expenses	25	0	0	250	250	0	
8990	Allocations	5,097	6,937	2,410	8,322	5,912	29	
Total	212-659	41,213	43,087	21,928	51,144	29,216	43	59
850-670	Sewer							
4000	Salaries & Employee Benefits	2,083,544	2,029,509	1,202,738	2,468,464	1,265,726	49	
5000	Materials & Supplies	816,141	927,817	559,241	762,627	203,386	73	
5400	Purchased Services	607,446	979,725	487,792	1,201,693	713,901	41	
8900	Other Expenses	115,899	157,288	120,253	256,250	135,997	47	
8910	Non-Recurring Operating	6,857	0	0	41,200	41,200	0	
8990	Allocations	886,782	811,369	391,632	882,625	490,993	44	
Total	850-670	4,516,669	4,905,708	2,761,656	5,612,859	2,851,203	49	59
850-995	Sewer							
8990	Allocations	427,750	446,134	184,089	441,813	257,724	42	
Total	850-995	427,750	446,134	184,089	441,813	257,724	42	59
853-000	Parking Revenue							

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Public Works - O&M Department Summary by Fund-Activity		Prior Year Actuals		FY2019-20	FY2019-20	Remaining Budget	Percent Used	
		FY2017-18	FY2018-19	YTD Actuals	Modified Adopted		Budg / Time	
4000	Salaries & Employee Benefits	30,611	342,710	0	0	0	0	
5400	Purchased Services	20,009	20,009	5,421	47,009	41,588	12	
Total	853-000	50,620	362,719	5,421	47,009	41,588	12	59
853-660 Parking Revenue								
4000	Salaries & Employee Benefits	379,307	388,509	211,670	413,936	202,266	51	
5000	Materials & Supplies	16,248	14,182	11,677	41,200	29,523	28	
5400	Purchased Services	100,377	97,186	44,107	106,988	62,881	41	
8900	Other Expenses	3,385	2,919	1,071	3,400	2,329	32	
8990	Allocations	86,597	104,530	43,480	121,387	77,907	36	
Total	853-660	585,914	607,326	312,005	686,911	374,906	45	59
853-995 Parking Revenue								
8990	Allocations	90,332	102,874	48,924	117,418	68,494	42	
Total	853-995	90,332	102,874	48,924	117,418	68,494	42	59
856-000 Airport								
4000	Salaries & Employee Benefits	7,492	673,371	0	0	0	0	
Total	856-000	7,492	673,371	0	0	0	0	59
856-691 Airport								
4000	Salaries & Employee Benefits	317,024	310,445	182,278	348,975	166,697	52	
5000	Materials & Supplies	15,633	9,003	14,528	26,120	11,592	56	
5400	Purchased Services	103,943	68,982	55,274	234,478	179,204	24	
8900	Other Expenses	18,226	17,391	8,607	27,895	19,288	31	
8990	Allocations	118,960	135,111	61,037	183,347	122,310	33	
Total	856-691	573,786	540,932	321,724	820,815	499,091	39	59
856-995 Airport								
8990	Allocations	284,336	152,725	65,053	156,127	91,074	42	
Total	856-995	284,336	152,725	65,053	156,127	91,074	42	59
929-630 Central Garage								
4000	Salaries & Employee Benefits	622,034	650,036	304,276	789,443	485,167	39	
5000	Materials & Supplies	282,665	385,376	146,661	328,730	182,069	45	
5400	Purchased Services	59,915	104,196	27,638	86,510	58,872	32	
8900	Other Expenses	17,870	19,750	9,595	32,235	22,640	30	
8910	Non-Recurring Operating	9,557	4,000	25,365	25,365	0	100	
8990	Allocations	557,927	650,562	334,541	651,103	316,562	51	

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Public Works - O&M Department Summary by Fund-Activity	Prior Year Actuals		FY2019-20	FY2019-20	Remaining Budget	Percent Used	
	FY2017-18	FY2018-19	YTD Actuals	Modified Adopted		Budg / Time	
Total 929-630	1,549,968	1,813,920	848,076	1,913,386	1,065,310	44	59
930-000 Municipal Buildings Maintenance							
4000 Salaries & Employee Benefits	45,916	866,175	0	0	0	0	
Total 930-000	45,916	866,175	0	0	0	0	59
930-640 Municipal Buildings Maintenance							
4000 Salaries & Employee Benefits	473,430	501,131	293,741	643,225	349,484	46	
5000 Materials & Supplies	75,012	100,400	20,869	107,640	86,771	19	
5400 Purchased Services	245,338	245,228	153,913	223,870	69,957	69	
8900 Other Expenses	5,153	3,478	2,772	16,550	13,778	17	
8990 Allocations	229,994	276,848	151,286	318,675	167,389	47	
Total 930-640	1,028,927	1,127,085	622,581	1,309,960	687,379	48	59
941-614 Maintenance District Administration							
4000 Salaries & Employee Benefits	61,138	50,676	26,803	79,976	53,173	34	
5000 Materials & Supplies	271	349	0	750	750	0	
5400 Purchased Services	5,000	5,020	2,500	5,500	3,000	45	
8990 Allocations	2,695	3,856	2,817	4,590	1,773	61	
Total 941-614	69,104	59,901	32,120	90,816	58,696	35	59
941-995 Maintenance District Administration							
8990 Allocations	69,545	78,555	35,082	84,198	49,116	42	
Total 941-995	69,545	78,555	35,082	84,198	49,116	42	59
Total Other Funds	9,353,651	11,814,528	5,297,911	12,010,110	6,712,199	44	59
Department Total	15,788,862	18,766,342	8,836,960	19,746,261	10,909,301	45	59

Monthly Budget Monitoring Report

Public Works Department – O&M

(Dept. Name)

Fiscal Year 2019-20 Monthly Report for the **period ending:** 1/31/20

Department Contact: Erik Gustafson (894-4202)

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Overall Summary: The various budget accounts in the Public Works Department are on track for FY 19-20 except for the few items listed below.

Items of Interest:

NEW

Item #1

Location: Parks and Open Spaces

Expenditure Category: 002-682-5400

Description: Purchased Services

Analysis: This category is tracking behind (39% vs 41%) due to an emergency repair of the septic system water pump at 5-mile recreation area.

Action Plan: Purchased Services budget should be on track by year end.

PREVIOUS

Item #1

Location: Public Works Administration

Expenditure Category: 001-601-5000

Description: Materials & Supplies

Analysis: This category is tracking behind (18% vs 41%) due to Mobile MMS subscription payment for Fiscal Year 19/20 paid at the beginning of the fiscal year.

Action Plan: Materials and Supplies budget should be on track by year end.

Item #2

Location: General – Public ROW Mtce

Expenditure Category: 001-650-8900

Description: Other Expenses

Analysis: This category is tracking behind (39% vs 41%) due to an increase in Verizon Wireless charges in January and February.

Action Plan: O&M staff will work with Finance to determine if the Communications line item needs to be modified.

Item #3

Location: General – Public ROW Mtce

Expenditure Category: 001-650-8910

Description: Non-Recurring Operating

Analysis: This category is tracking behind (0% vs 41%) due to a large traffic signal purchase. Funds were used from four different account codes to pay for the signal, including \$5,000 from the Non-Recurring Operating line item.

Action Plan: Budget has been fully expended. No more purchases will be made from this account.

Item #4

Location: Sewer

Expenditure Category: 850-670-5000

Description: Materials & Supplies

Analysis: This category is tracking behind (27% vs 41%) due to a few large purchases: membrane disc diffusers, flowmeters, IPM modules, poly pump, lift station pump, laser alignment tool, and solar inverter parts.

Action Plan: Staff will monitor this category and will prepare a budget modification from other categories if needed at the end of the year.

Item #5

Location: Central Garage

Expenditure Category: 929-630-8910

Description: Non-Recurring Operating

Analysis: This category is tracking behind (0% vs 41%) due to an A/C diagnostic machine purchase and a large mobile computer purchase.

Action Plan: Budget has been fully expended. No more purchases will be made from this account.

Item #6

Location: Municipal Buildings Maintenance


Expenditure Category: 930-640-5400

Description: Purchased Services

Analysis: This category is tracking behind (31% vs 41%) due to monthly landscape maintenance and laundry service fees. In regard to landscape maintenance, mowing the City Plaza, Children's Playground, Airport and Water Pollution Control Plant were contracted out during the summer months. In regard to laundry services, minimum stop charges are being applied to certain invoices, resulting in this line item trending over budget.

Action Plan: A supplemental appropriation or budget modification will be done to increase the laundry services and landscape maintenance line items.

APPROVALS:

	Review	Signature	Date
X	Erik Gustafson Department Director- O&M		2-14-20

CITY OF CHICO
CASH FLOW PROJECTION
FY2019-2020

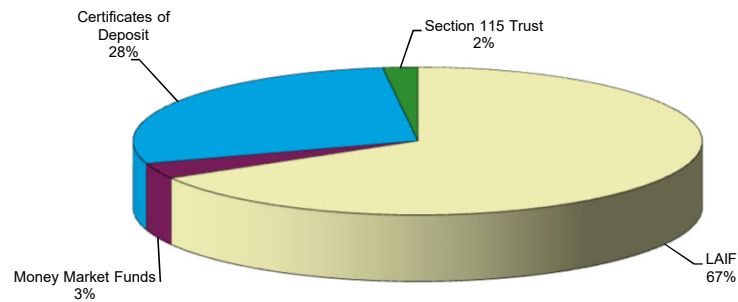
	July - Sept			Oct - Dec			January			February	March	April	May	June
Operating Cash Flow														
<u>Cash Receipts</u>	<i>Projected</i>	Actuals	Dif.	<i>Projected</i>	Actuals	Dif.	<i>Projected</i>	Actuals	Dif.					
Beginning Balance	110,505,403	110,505,403		109,599,966	109,599,966		105,242,897	105,242,897		123,421,476	125,434,189	120,261,835	122,194,561	129,472,747
Sales Tax	5,474,395	6,148,382	12.3%	5,336,302	6,735,868	26.2%	1,781,021	2,044,884	14.8%	2,161,104	1,793,072	1,853,840	2,204,819	1,704,764
Property Tax	451,243	1,143,302	153.4%	451,243	742,260	64.5%	6,468,120	7,237,052	11.9%	-	-	30,799	5,488,637	53,485
Residual Property Tax Increment	108,122	-	-100.0%	-	-	0.0%	1,632,311	1,992,169	22.0%	-	-	-	1,321,184	-
ROPS Payment	-	-	0.0%	-	-	0.0%	3,445,835	3,445,835	0.0%	-	-	-	-	5,341,678
Utility Users Tax	2,161,316	2,249,409	4.1%	1,542,521	1,834,640	18.9%	631,729	650,906	3.0%	646,964	571,843	537,725	394,843	552,243
Transient Occupancy Tax	552,552	960,222	73.8%	589,952	583,551	-1.1%	211,181	399,795	89.3%	217,230	185,067	165,887	235,516	248,042
Franchise Fees (Cable, Electric, Gas & Water)	618,467	737,861	19.3%	620,382	740,305	19.3%	392,962	514,113	30.8%	46,238	-	942,691	236,525	-
Other Taxes	177,648	211,541	19.1%	135,460	164,272	21.3%	111,326	72,847	-34.6%	63,415	52,872	54,942	53,869	109,708
Licenses & Permits	523,462	683,466	30.6%	322,713	468,847	45.3%	157,465	290,285	84.3%	116,850	163,626	148,974	140,809	117,307
Gas Tax	1,570,825	1,839,963	17.1%	769,137	1,065,890	38.6%	304,958	378,964	24.3%	261,417	242,245	464,656	120,846	301,006
TDA, STA	186,119	340,085	82.7%	706,821	654,811	-7.4%	170,788	-	-100.0%	172,992	304,814	177,586	171,114	117,507
Intergov't Revenue	1,108,003	4,356,309	293.2%	2,047,001	1,232,780	-39.8%	16,406	2,000,250	12092.2%	51,199	59,455	316,718	68,058	150,887
CDBG Annual Allotment	246,331	99,443	-59.6%	402,842	143,427	-64.4%	-	-	100.0%	78,046	-	-	-	-
Home Program Annual Allotment	15,353	76,946	401.2%	-	36,695	100.0%	-	-	100.0%	14,773	-	-	-	-
Emergency Response - Mutual Aid	1,217	-	-100.0%	8,179	19,931	143.7%	-	42,139	100.0%	30,919	9,774	165,704	-	-
Sewer Service Fees	3,381,174	3,800,523	12.4%	3,287,533	2,907,301	-11.6%	1,065,539	2,141,271	101.0%	1,349,031	1,137,514	1,107,727	1,154,312	1,083,257
Charges for Services	904,095	831,440	-8.0%	366,317	408,280	11.5%	217,652	492,096	126.1%	474,612	200,919	179,914	242,998	149,363
Development Fees	1,445,610	5,488,702	279.7%	1,343,413	1,880,370	40.0%	587,849	909,435	54.7%	785,667	814,146	229,307	317,260	136,522
Parking Meters	204,631	217,771	6.4%	240,135	195,125	-18.7%	58,201	129,185	122.0%	73,127	97,913	65,177	82,367	59,334
Parking Fines	120,501	165,810	37.6%	186,906	85,451	-54.3%	76,391	78,971	3.4%	69,256	66,978	69,055	64,492	74,727
Fines & Forfeitures	33,412	57,690	72.7%	44,303	45,664	3.1%	10,949	31,013	183.3%	9,889	9,982	9,599	19,076	11,589
Investment Interest Earnings	360,750	517,179	43.4%	490,078	586,844	19.7%	284,644	408,687	43.6%	53,487	58,376	350,789	70,513	104,866
Other Receipts	1,479,534	1,972,231	33.3%	1,438,223	1,203,108	-16.3%	1,414,365	1,752,913	23.9%	770,161	653,123	704,676	1,282,319	4,451,532
Total Cash Receipts	21,124,760	31,898,275	51.0%	20,329,463	21,735,420	6.9%	19,039,691	25,012,810	31.4%	7,446,376	6,421,719	7,575,768	13,669,556	14,767,818
Cash Disbursements														
Payroll Expenses	9,790,843	9,507,165	-2.9%	10,161,971	10,494,677	3.3%	3,298,139	3,268,912	-0.9%	2,587,127	2,136,628	3,049,223	4,184,315	2,798,883
Debt Service	3,316,752	3,316,752	0.0%	4,918,819	4,918,819	0.0%	-	-	0.0%	190,366	5,688,335	-	-	-
CalPERS UAL Payment	8,741,616	8,741,616	0.0%	-	-	0.0%	-	-	0.0%	-	-	-	-	-
Other Disbursements	11,016,929	11,238,179	2.0%	8,169,942	10,678,993	30.7%	3,225,588	3,565,319	10.5%	2,656,171	3,769,110	2,593,820	2,207,055	4,654,823
Total Cash Disbursements	32,866,141	32,803,712	-0.2%	23,250,732	26,092,489	12.2%	6,523,727	6,834,231	4.8%	5,433,664	11,594,073	5,643,043	6,391,370	7,453,706
Total Cash Flow	(11,741,380)	(905,437)		(2,921,269)	(4,357,069)		12,515,963	18,178,579		2,012,713	(5,172,353)	1,932,725	7,278,186	7,314,111
Total Cash Balance End of Month	98,764,022	109,599,966		106,678,696	105,242,897		117,758,860	123,421,476		125,434,189	120,261,835	122,194,561	129,472,747	136,786,858
Restricted Bond Proceeds Included	478,264	258,340		258,340	258,340		258,340	258,340		258,340	258,340	258,340	258,340	258,340
"Spensible" Cash Balance	98,285,758	109,341,626	11.2%	106,420,356	104,984,557	-1.3%	117,500,520	123,163,136	4.8%	125,175,849	120,003,495	121,936,221	129,214,407	136,528,518

**City of Chico
Investment Portfolio Report
January 31, 2020**

Summary of Investments	Cost Basis*	Fair Value**	Interest Received	Gain/(Loss) on Investment
Local Agency Investment Fund (LAIF)	61,632,077.77	61,632,077.77	347,019.09	0.00
Money Market Mutual Fund	3,170,220.95	3,170,220.95	2,686.62	0.00
Certificates of Deposit	25,564,000.00	25,889,261.72	55,405.91	0.00
CA Public Entity Stabilization Trust (Section 115 Trust)	1,778,402.88	1,836,851.42	3,575.12	0.00
Total Pooled Investments	92,144,701.60	92,528,411.86	408,686.74	0.00
Investments Held In Trust	13,078,315.88	13,078,315.88	61,983.49	0.00
Total Investments	105,223,017.48	105,606,727.74	470,670.23	0.00

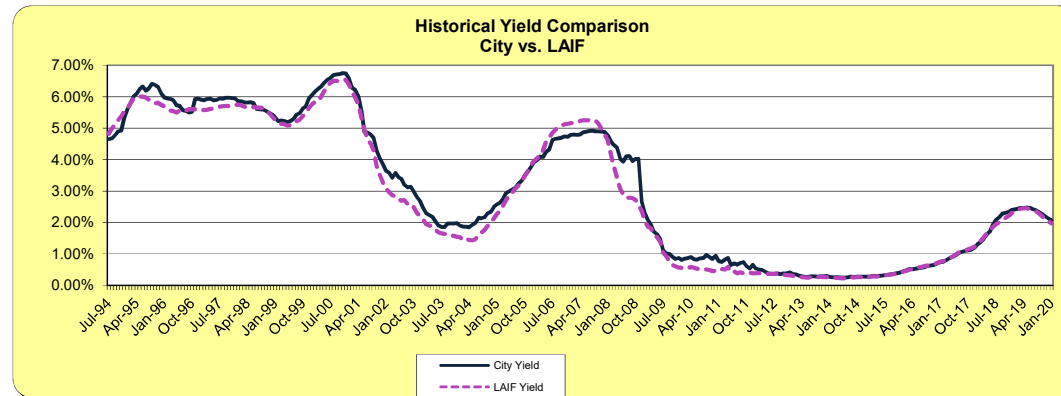
Distribution of Pooled Investments

	Fair Value	% Split
LAIF	61,632,077.77	66.6%
Money Market Funds	3,170,220.95	3.4%
Certificates of Deposit	25,889,261.72	28.0%
Section 115 Trust	1,836,851.42	2.0%
Total Pooled Investments	92,528,411.86	



Weighted Annual Yield

Current Month	2.07%
Prior Month	2.13%
Average Days to Maturity	246



* Cost Basis: The value paid on the purchase date of the asset.

** Fair Value: The value at which a financial instrument could be exchanged in a current transaction.