



**Paradise Recreation and Park District  
Board of Directors - Regular Meeting**  
Terry Ashe Recreation Center, Room B  
Wednesday, July 14, 2021, 6:00 pm

Special Notice:

Pursuant to California Governor Gavin Newsom’s Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Paradise Recreation and Park District will be closing the Board of Director’s Meeting to members of the public and non-essential District staff.

The public may listen to this meeting via computer or telephone. The public may submit comments prior to the meeting via email to [ccampbell@paradisepprd.com](mailto:ccampbell@paradisepprd.com) before 1:00 p.m. on the day of the meeting and they will be read into the record.

Please use the link to join the webinar: <https://us02web.zoom.us/j/84518561101?pwd=YlBnYlBpM0VMVk4vNzkyd2JXRHQzQT09>  
Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose), +1 346 248 7799 US (Houston), or +1 253 215 8782 US (Tacoma)

Meeting ID: 845 1856 1101

Password: 282411

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Members of the public may comment on Agenda items at the time the item is presented. Speakers may comment on items not listed on the Agenda under Public Comment. Comments should be limited to a maximum of three (3) minutes. State Law prohibits the PRPD Board of Directors from acting on items not listed on the agenda. Please notify the meeting clerk prior to the start of the meeting if you wish to be heard.

**1. CALL TO ORDER**

- 1.1. Pledge of Allegiance
- 1.2. Oath of Office – Board of Directors Secretary Robert Anderson will administer the Oath of Office to incoming Board Director Dennis Ivey.
- 1.3. Roll Call
- 1.4. Welcome Guests: Work Training Center/Do-It Leisure Representative Jackie Glazer.
- 1.5. Special Presentations: District Award: California Association for Park Recreation and Indemnity (CAPRI) Outstanding Safety Award

**2. PUBLIC COMMENT**

**3. CONSENT AGENDA**

- 3.1. Board Minutes:
  - A. Special Meeting of June 9, 2021
  - B. Regular Meeting of June 9, 2021
  - C. Special Meeting of June 11, 2021
- 3.2. Correspondence: None
- 3.3. Payment of Bills/Disbursements (Warrants and Checks Report)  
Check #052463 to and including #052566 and check #900669 to and including #900680 in the total amount of \$197,741.53 including refunds and/or void checks reported.
- 3.4. Information Items (Acceptance only): None

**4. COMMITTEE REPORTS - NONE**

## 5. **REPORT**

- 5.1. District Report
- 5.2. Board Liaison reports (Oral Reports)

## 6. **CLOSED SESSION: NONE**

## 7. **OLD BUSINESS**

- 7.1. 2021-2022 Employee Salary Scale. – The BOD will consider approving the revised employee salary scale for fiscal year 2021-2022 and increasing the medical allowance for full-time staff.  
**Recommendation:** Approve as presented

## 8. **NEW BUSINESS**

- 8.1. Work Training Center [Do-It Leisure] – Representative will provide a report on the Community and Sports Budget and Financial Statements as detailed in the 2019-2021 Agreement.  
**Recommendation:** *Information only*
- 8.2. 2021-2022 Ice Rink Season - Staff seek direction on whether to proceed with the 2021-2022 ice rink season. If favorable, authorize the District Manager to complete the equipment rental agreement with Magic Ice for the 2021-2022 season. **Recommendation:** Depending on the direction given, the Board may authorize the District Manager to complete the agreement with Magic Ice (due by July 31<sup>st</sup> to maintain the contract rate equivalent to the 2019-2020 season).
- 8.3. 2021 Chico State Enterprises Consulting Agreement – District seeks a cooperative agreement with Chico State Enterprises (CSE) to provide ecological and management services, including environmental planning, permitting, project implementation, project monitoring and environmental review, reporting, and public education and outreach related to a variety of ecological and vegetation management projects on District parks, greenways, and open spaces. The initial project will not exceed \$9,900. We anticipate that other projects may be added in the future as needed. District legal counsel has reviewed the agreement. **Recommendation:** Authorize District Manager to complete a cooperative agreement.
- 8.4. Fiscal Year 2020-21 Audit – Staff would like to have Holly Pladson CPA, preform the FY 2020-21 annual audit. **Recommendation:** Approve proposal as presented.

## 9. **BOARD COMMENT**

## 10. **ADJOURNMENT**

Adjourn to the next regular meeting on August 11, 2021 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at 530-872-6393 or [info@paradisepd.com](mailto:info@paradisepd.com) at least 48 hours in advance of the meeting.

### **This institution is an equal opportunity provider and employer.**

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).

# Certificate of Appointment and Oath of Office

STATE OF CALIFORNIA }  
County of Butte }ss.

I, Robert Anderson, Board of Directors Secretary of the Paradise Recreation and Park District in Butte County, State of California, do hereby certify that at a Regular meeting of said District, held at Paradise, California, in said County, on the 14<sup>th</sup> day of July, 2021,

**Dennis Ivey**

was appointed to the office of Director, for a term of 17 months to expire December, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal this 14<sup>th</sup> day of July, 2021

Seal

\_\_\_\_\_  
Board of Directors Secretary



STATE OF CALIFORNIA }  
County of Butte }ss.

I, **Dennis Ivey**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

\_\_\_\_\_  
(Signature of Person Taking Oath)

Subscribed and sworn to before me, this 14<sup>th</sup> day of July, 2021.

Seal

\_\_\_\_\_  
(Signature of Person Administering Oath)

\_\_\_\_\_  
(Title)



004795

Paradise Recreation and Park District  
**Board of Directors - SPECIAL Meeting**  
Terry Ashe Recreation Center, Room B  
June 9, 2021

**MINUTES**

Special Notice:

Pursuant to California Governor Gavin Newsom’s Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Paradise Recreation and Park District will be closing the Board of Director’s Meeting to members of the public and non-essential District staff.

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Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose), +1 346 248 7799 US (Houston), or +1 253 215 8782 US (Tacoma)  
Meeting ID: 845 1856 1101 Password: 282411

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**1. CALL TO ORDER:**

The Special meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Chairperson Mary Bellefeuille at 4:03 p.m.

**1.1 PLEDGE OF ALLEGIANCE:**

Chairperson Bellefeuille led the Pledge of Allegiance.

**1.2 ROLL CALL:**

Present: Chairperson Mary Bellefeuille, Vice Chairperson Steve Rodowick, Secretary Robert Anderson, and Director Al McGreehan.

Absent: None

**PRPD STAFF:**

Present: District Manager Dan Efseaff, Assistant District Manager Kristi Sweeney, Park Supervisor Mark Cobb, Recreation Supervisor Scott Amick, and Administrative Assistant II Sunny Quigley

Present via tele-conference: Recreation Supervisor Jeff Dailey.

**1.3 WELCOME GUESTS:**

Chairperson Bellefeuille welcomed the following guests:

Present: Sky Borie, Brandon Mortimer, and Brian Wilson. Arriving at 4:40 p.m., Carrie Stratton.

004796

Present via tele-conference: Terry Rogers and Dennis Ivey

**2. PUBLIC COMMENT: None**

**3. NEW BUSINESS**

**3.1 PRPD Board Vacancy Candidate Interviews – The PRPD Board of Directors will interview and possibly appoint a candidate to fill the vacancy on the PRPD Board of Directors. This appointment will expire December 2022. The appointee will begin their term at the July 14, 2021 regularly scheduled Board meeting.**

Chairperson Bellefeuille led the inquiries, letting each candidate speak in turn to present themselves to the Board. The candidates, in order of speaking turn, were Brian Wilson, Brandon Mortimer, and Sky Borie, who were all present in person. The remaining candidates in order of speaking turn were Dennis Ivey and Terry Rogers, who joined the meeting via tele-conference. Candidate applicant Carrie Stratton, arriving later in person, spoke last at Chairperson Bellefeuille's request.

- Chairperson Bellefeuille asked candidates Borie and Ivey about their Upper Ridge Community Council involvement, as well as candidate Rogers about his forestry retirement.
- Director McGreehan asked candidates about future interest and involvement with the Paradise Recreation and Park District if not appointed to the Board of Directors. Director McGreehan also asked if the candidates had talked to staff prior to the current candidate meeting.
- Director McGreehan asked candidate Ivey about his 3 CORE involvement and community obligations to other Boards, to which Mr. Ivey replied that he was only involved with the Gold Nugget Museum Board.
- Director McGreehan inquired of candidate Rogers' current residence, to which he replied, Paradise.
- Chairperson Bellefeuille asked candidate applicant Stratton about her experience with the Paradise Elementary P.T.O.
- Director McGreehan asked and informed candidate applicant Stratton about the length of the position.

Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director McGreehan nominated to appoint candidate Dennis Ivey. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 4 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; and Director Al McGreehan, aye.

**4. BOARD COMMENT – None**

**004797****5. ADJOURNMENT**

The special meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 4:56 p.m. by Chairperson Bellefeuille until the following regular Board of Directors meeting on June 9, 2021 at 6:00 p.m.

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Mary Bellefeuille, Chairperson

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Robert Anderson, Secretary





004798

Paradise Recreation and Park District  
**Board of Directors Regular Meeting**  
Via Zoom Teleconference  
June 9, 2021

**MINUTES**

Special Notice:

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Meeting ID: 845 1856 1101 Password: 282411

#####

**1. CALL TO ORDER:**

The regular meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Chairperson Mary Bellefeuille at 6:00 p.m.

**1.1 PLEDGE OF ALLEGIANCE:**

Chairperson Bellefeuille led the Pledge of Allegiance.

**1.2 ROLL CALL:**

Present: Chairperson Mary Bellefeuille, Vice Chairperson Steve Rodowick, Secretary Robert Anderson, and Director Al McGreehan.

Absent: None

**PRPD STAFF:**

Present: District Manager Dan Efseaff, Assistant District Manager Kristi Sweeney, Recreation Supervisor Scott Amick, and Administrative Assistant II Sunny Quigley.

Present via tele-conference: Park Supervisor Mark Cobb and Recreation Supervisor Jeff Dailey.

**1.3 WELCOME GUESTS:**

Present: Brandon Mortimer, Board of Director’s Candidate

Present via tele-conference: John Stonebraker, Citizen

004799

**1.4 SPECIAL PRESENTATION: None****2. PUBLIC COMMENT:**

John Stonebraker asked, "What was the modeling to anticipate an increase to Impact Fees?" District Manager Dan Efseaff clarified Impact Fee projections based on past years' trends.

**3. PUBLIC HEARING – FINAL BUDGET**

Chairperson Bellefeuille opened the Hearing for public comment at 6:09 p.m. Seeing none, Chairperson Bellefeuille closed the public Hearing at 6:10 p.m.

**MOTION:** Director McGreehan moved to adopt the Resolution #21-06-1-501 approving the Final Budget as presented. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 4 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; and Director Al McGreehan, aye.

Chairperson Bellefeuille asked if there were any items to be removed and heard separately.

**4. CONSENT AGENDA****4.1 Board Minutes:****a. Regular Meeting of May 12, 2021****4.2 Correspondence:****a. None****4.3 Payment of Bills/Disbursements (Warrants and Checks Report)**

**Check #052352 to and including #052462 and #900661 to and including #900668 in the total amount of \$371,491.90 including refunds and/or void checks reported.**

**4.4 Information Items (Acceptance Only):****A. Safety Committee Meeting Draft Minutes of May 20, 2021**

Seeing and hearing none, Chairperson Bellefeuille stated she would entertain a motion on the Consent Agenda.

**MOTION:**

Vice Chairperson Rodowick moved to approve the Consent Agenda as presented. The motion was seconded by Secretary Anderson and carried unanimously with 4 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; and Director Al McGreehan, aye.

004800

## 5. COMMITTEE REPORTS

### 5.1 **Finance Committee (Rodowick/McGreehan)** – The Committee met on May 13, 2021 to review the fiscal year 2021-2022 overall budget summary, capital improvement projects [CIP] budget details, organizational chart, and salary scale.

Committee Vice Chairperson Rodowick summarized the written report presented to the Board. The Board concurred to receive this report as presented.

### 5.2 **Personnel Committee (Bellefeuille/McGreehan)** – The Committee met on May 18, 2021 to review revisions to Park Maintenance Supervisor, Park Maintenance I, II, and III, Park Maintenance Assistant I, II, III, and Recreation Specialist job descriptions. The Committee also met in Closed Session Pursuant to California Government Code Section 54957.6, Employee Salary and Wage negotiations.

Committee Chairperson Bellefeuille summarized the written report presented to the Board. The Board concurred to receive this report as presented.

### 5.3 **Personnel Committee (Bellefeuille/McGreehan)** – The Committee met on May 25, 2021 in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary and Wage negotiations.

Committee Chairperson Bellefeuille summarized the written report presented to the Board. The Board concurred to receive this report as presented.

## 6. REPORT

### 6.1 **District Report**

The Board concurred to receive this report as presented.

- Chairperson Bellefeuille requested more photographs of programs and activities.
- Secretary Anderson asked about the Oak Creek/Pearson rental and whether PG&E was using the property.
- Director McGreehan inquired about a rental agreement with the Forebay Aquatic Center in regards to kayak rentals.
- Director McGreehan also suggested offering a link to the organization OLLI regarding ongoing activities.

### 6.2 **Board Liaison Reports (Oral Reports)**

- Chairperson Bellefeuille commended Staff on Capitol Improvement Project efforts.
- Secretary Anderson expressed appreciation for the current lifeguard Staff, especially Concow Pool Manager Emilia Erickson, and for improvements made to the Concow Pool building.
- Vice Chairperson Rodowick commented on the County agendas.
- Chairperson Bellefeuille talked about the Paradise Art Group tour of several sites, one of which being the Bille Park Expansion, and the current views after ROE tree removal.

004801

- Director McGreehan referenced the CARPD Board Meeting highlights, including the Annual Conference in Monterey. Director McGreehan also mentioned the CAPRI Board Appointment from CARPD, the new LAFCO website, the LAFCO review of the Paradise Sewer Project, and the Paradise Citizens Alliance's interest in meeting at Terry Ashe Recreation Center for July.

**9. OLD BUSINESS – None**

**10. NEW BUSINESS**

**10.1 Resolution #21-06-3-503 – Appropriation Limit – The PRPD Board of Directors will consider adopting the resolution setting the District Appropriation Limit for Fiscal Year 2021-2022 as presented.**

**MOTION:**

Director McGreehan moved to approve the resolution as presented, setting the District Appropriation Limit at \$3,317,222.25 for Fiscal Year 2021-2022. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 4 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; and Director Al McGreehan, aye.

**10.2 Resolution #21-06-4-504 Town of Paradise Per Capita Pass-Through Funds – Approve and adopt resolution accepting funds.**

District Manager Efseaff explained the details of the Town of Paradise Per Capita funds and expressed the deadline to be in December for the application.

Director McGreehan mentioned that the Parks Committee would have input in regards to the funds.

Chairperson Bellefeuille inquired about when the funds would need to be used by, answered by District Manager Efseaff as being December 2023.

**MOTION:**

Vice Chairperson Rodowick moved to approve the resolution as presented. The motion was seconded by Secretary Anderson.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; and Director Al McGreehan, aye.

004802

**2. PUBLIC COMMENT**

Prior to recess, District Manager Efseaff noted that citizen J. Stonebraker had comments. Mr. Stonebraker invited the Board of Directors and Staff to the Centerville 49er Faire, gave reminders of the upcoming Upper Ridge Community Planning workshop on June 15<sup>th</sup>, and noted the grand opening of the Magalia Community Center coming up on June 19<sup>th</sup>.

**RECESS:**

Chairperson Bellefeuille directed the Board to a short recess at 7:22 p.m.

The public meeting was reconvened by Chairperson Bellefeuille at 7:30 p.m.

**7. CLOSED SESSION**

Chairperson Bellefeuille called the Board into Closed Session at 7:30 p.m.

7.1 54957.6 – Employee salary and wage negotiations for Fiscal Year 2021-2022.

**8. REPORT ON CLOSED SESSION**

Chairperson Bellefeuille reconvened the regular board meeting at 7:55 p.m. and reported that the Board provided direction to staff during closed session.

**10.3 2021-2022 Employee Salary Scale – The BOD will consider approving the revised employee salary scale for the fiscal year 2021-2022.**

Staff recommended that this item be tabled.

**11. BOARD COMMENT – None****12. ADJOURNMENT:**

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 8:03 p.m. by Chairperson Bellefeuille until the next regular Board meeting scheduled on July 14, 2021 at 6:00 p.m. in Conference Room B, at the Terry Ashe Recreation Center, (6626 Skyway, Paradise, California).

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Mary Bellefeuille, Chairperson

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Robert Anderson, Secretary



004803

Paradise Recreation and Park District  
**Board of Directors - SPECIAL Meeting**  
Via Zoom Teleconference  
June 11, 2021

**MINUTES**

Special Notice:

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Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose), +1 346 248 7799 US (Houston), or +1 253 215 8782 US (Tacoma)  
Meeting ID: 845 1856 1101 Password: 282411

#####

**1. CALL TO ORDER:**

The Special meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Vice Chairperson Steve Rodowick at 1:17 p.m.

**1.1 PLEDGE OF ALLEGIANCE:**

Vice Chairperson Rodowick led the Pledge of Allegiance.

**1.2 ROLL CALL:**

Present via tele-conference: Chairperson Mary Bellefeuille, Vice Chairperson Steve Rodowick, Secretary Robert Anderson, and Director Al McGreehan.

Absent: None

**PRPD STAFF:**

Present via tele-conference: District Manager Dan Efseaff, Assistant District Manager Kristi Sweeney, and Administrative Assistant II Sunny Quigley

**1.3 WELCOME GUESTS:**

Vice Chairperson Rodowick noted the following guests:

Present via tele-conference: Dennis Ivey, PRPD Board appointee and John Stonebraker, citizen

**2. PUBLIC COMMENT: None**

004804

### 3. NEW BUSINESS

#### 3.1 Lakeridge Park Initial California Environmental Quality Act (CEQA) Study – Staff seek Board review and approval of the Lakeridge Park initial CEQA Study.

Assistant District Manager Kristi Sweeney presented details regarding the CEQA study. The Board discussed the inaccuracies within the current study in regards to impacts, water district, and parcel designations.

#### **MOTION:**

Vice Chairperson Rodowick moved to proceed with the initial CEQA study approval with the intent on returning to the consultant with questions. The motion was seconded by Director McGreehan and carried unanimously with 4 ayes.

#### **ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; and Director Al McGreehan, aye.

### 4. BOARD COMMENT – None

### 2. PUBLIC COMMENT

Vice Chairperson Rodowick asked if there were any public comment. Guest Stonebraker noted that the GIS showed both parcels as Zone P, and agreed that traffic signal impact on Lakeridge should be part of the study. Stonebraker also noted watershed impacts, and current squatter shelters present in photograph.

### 5. ADJOURNMENT

The special meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 2:00 p.m. by Vice Chairperson Rodowick until the following regular Board of Directors meeting on July 14, 2021 at 6:00 p.m.

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Mary Bellefeuille, Chairperson

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Robert Anderson, Secretary



**PARADISE RECREATION & PARK DISTRICT**  
**COUNTY MONTHLY CHECK REGISTER**

Fund 2510

JUNE

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
*****								
052463-052476	6/2/2021		Payroll Summary	9,101.51	0.00	0.00	9,101.51	
*****								
Direct Deposit	6/2/2021		Payroll Summary	20,417.62	0.00	0.00	20,417.62	
*****								
052499-052520	6/16/2021		Payroll Summary	12,594.15	0.00	0.00	12,594.15	
*****								
Direct Deposit	6/16/2021		Payroll Summary	19,129.13	0.00	0.00	19,129.13	
*****								
052477	6/4/2021		VOYA INSTITUTIONAL TRUST CO	340.00			340.00	
052478	6/4/2021		NORTH STATE GROCERY		339.36		339.36	
052479	6/4/2021		THOMAS ACE HARDWARE		1,601.33		1,601.33	
052480	6/4/2021		JEFF DAILEY		100.00		100.00	
052481	6/4/2021		PARADISE RECREATION & PARK	20,417.62			20,417.62	A
052482	6/4/2021		SARAH COSGROVE		45.00		45.00	B
052483	6/4/2021		UNITED RENTALS INC		7,620.80		7,620.80	Refund
052484	6/4/2021		VERIZON WIRELESS		84.24		84.24	
052485	6/4/2021		MAGOON SIGNS		403.26		403.26	
052486	6/4/2021		NORTH STATE SCREENPRINTING		284.11		284.11	
052487	6/4/2021		FGL ENVIRONMENTAL		79.00		79.00	
052488	6/4/2021		ACME TOILET RENTALS LLC		414.40		414.40	
052489	6/4/2021		INLAND BUSINESS SYSTEM		35.51		35.51	
052490	6/4/2021		SUSIE HEFFERNAN		500.00		500.00	C
052491	6/4/2021		MEEK'S LUMBER & HARDWARE		2,406.28		2,406.28	
052492	6/4/2021		NORMAC INC		134.54		134.54	
052493	6/4/2021		PARADISE IRRIGATION DISTRICT		1,564.03		1,564.03	
052494	6/4/2021		ROTARY CLUB OF PARADISE		174.75		174.75	
052495	6/4/2021		DE LAGE LANDEN FINANCIAL		223.49		223.49	
052496	6/4/2021		CLARK PEST CONTROL		265.00		265.00	
052497	6/4/2021		CARTER LAW OFFICES		4,370.00		4,370.00	
052498	6/4/2021		CALIFORNIA SPECIAL DISTRICT		703.56		703.56	
052521	6/18/2021		VOYA INSTITUTIONAL TRUST CO	340.00			340.00	
052522	6/18/2021		INDUSTRIAL POWER PRODUCTS		476.31		476.31	
052523	6/18/2021		TYLER WOODCOX		10.73		10.73	D
052524	6/18/2021		WRIGHT & ASSOCIATES		5,746.61		5,746.61	E
052525	6/18/2021		VERIZON WIRELESS		360.26		360.26	
052526	6/18/2021		PARCEL QUEST		2,399.00		2,399.00	
052527	6/18/2021		PARADISE RECREATION & PARK	19,129.13			19,129.13	B
052528	6/18/2021		KELLER SUPPLY COMPANY		910.22		910.22	
052529	6/18/2021		O'REILLY AUTO PARTS		57.24		57.24	
052530	6/18/2021		PG&E		93.09		93.09	
052531	6/18/2021		GLADYS PAYTA		120.00		120.00	Refund
052532	6/18/2021		EMILIA ERICKSON		344.00		344.00	D
052533	6/18/2021		BUTTE COUNTY PUBLIC HEALTH		296.00		296.00	
052534	6/18/2021		BUTTE COUNTY PUBLIC HEALTH		414.00		414.00	
052535	6/25/2021		PRINCIPAL LIFE INSURANCE CO	133.12			133.12	
052536	6/25/2021		PREMIER ACCESS INSURANCE	1,077.44			1,077.44	
052537	6/25/2021		PARADISE RECREATION & PARK	76.92			76.92	
052538	6/25/2021		PARADISE RECREATION & PARK	1,051.98			1,051.98	
052539	6/25/2021		A HUNDRED WOLVES		1,960.00		1,960.00	
052540	6/25/2021		FEATHER RIVER CENTER		5,000.00		5,000.00	F
052541	6/25/2021		CHOLLET FILMS INC		750.00		750.00	
052542	6/25/2021		CARDMEMBER SERVICE		1,040.44		1,040.44	

052543	6/25/2021		UMPQUA BANK		9,054.21		9,054.21	
052544	6/25/2021		KELLER SUPPLY COMPANY		3,165.55		3,165.55	
052545	6/25/2021		INLAND BUSINESS SYSTEMS		27.16		27.16	
052546	6/25/2021		PBM SUPPLY & MFG INC			5,968.73	5,968.73	G
052547	6/25/2021		STREAMLINE		360.00		360.00	
052548	6/25/2021		FOOTHILL MILL & LUMBER CO		667.20		667.20	
052549	6/25/2021		CAPRCBM		250.00		250.00	
052550	6/25/2021		ENTERPRISE RECORD		318.45		318.45	
052551	6/25/2021		JENNIFER ARBUCKLE		1,520.00		1,520.00	
052552	6/25/2021		NORTHSTATE AGGREGATE INC		1,914.74		1,914.74	
052553	6/25/2021		BUTTE VALLEY PUMP & ELEC		237.50		237.50	
052554	6/25/2021		EXPLORE BUTTE COUNTY		25.00		25.00	
052555	6/25/2021		NICHOLAS HARRIS		400.00		400.00	
052556	6/25/2021		ODYSSEY TEAMS INC		916.99		916.99	
052557	6/25/2021		ALHAMBRA		101.81		101.81	
052558	6/25/2021		BAKER, ASHLEY		2,041.80		2,041.80	Refund
052559	6/25/2021		NORTHERN RECYCLING & WASTE		707.89		707.89	
052560	6/25/2021		PG&E		5,510.41		5,510.41	
052561	6/25/2021		CRYSTAL PECK		688.80		688.80	Refund
052562	6/25/2021		MAGOON SIGNS		219.86		219.86	
052563	6/25/2021		AT&T		37.85		37.85	
052564	6/25/2021		ALPINE PORTABLE TOILET		880.00		880.00	
052565	6/25/2021		LES SCHWAB TIRES		3,188.46		3,188.46	
052566	6/25/2021		TYLER WOODCOX		13.17		13.17	D
900669	6/1/2021		ACH CALPERS	5,086.32			5,086.32	
900670	6/1/2021		ACH CALPERS	2,138.69			2,138.69	
900671	6/7/2021		ACH STATE PR TAX	1,194.97			1,194.97	
900672	6/7/2021		ACH FED PR TAX	8,813.52			8,813.52	
900673	6/7/2021		ACH CALPERS	5,112.35			5,112.35	
900674	6/7/2021		ACH CALPERS	14,171.09			14,171.09	
900675	6/7/2021		ACH CALIFORNIA STATE DISBURS	118.61			118.61	
900676	6/18/2021		ACH STATE PR TAX	1,218.48			1,218.48	
900677	6/18/2021		ACH FED PR TAX	8,910.42			8,910.42	
900678	6/18/2021		ACH CALIFORNIA STATE DISBURS	118.61			118.61	
900679	6/28/2021		ACH CALPERS	4,915.77			4,915.77	
900680	6/28/2021		ACH CALPERS	2,138.69			2,138.69	
*****								
<b>TOTALS</b>					<b>96,503.73</b>	<b>73,573.41</b>	<b>5,968.73</b>	<b>176,045.87</b>
<b>GRAND TOTALS</b>					<b>118,199.39</b>	<b>73,573.41</b>	<b>5,968.73</b>	<b>197,741.53</b>

Refund = 2,895.60

Notes:

- A) Start up money for the Paradise pool
- B) Transferring funds to the Five Star Bank account for direct deposit payroll
- C) Lease payment for property next to Crain park
- D) Reimbursement payments
- E) New scoreboard at the ballparks
- F) Rental payment for kayaks at Paradise lake
- G) New herbicide spray rig

## District Manager's Report

Meeting Date: July 14, 2021



DATE: 7/9/2021  
 TO: PRPD Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Monthly District Report

## Monthly Report

### 1. Updates

- a. Tree Work – At Coutolenc Park, we've been told that the work has been halted because FEMA has determined that the archery range, trails and even roads, may not qualify. We are concerned about the hazards to the public and the burden to the District. We will keep you posted.

### 2. Administrative and Visitor Services

- a. Training - To maintain compliance with SB 1343, District legal counsel Jeff Carter will be facilitating a mandatory, all-staff, 2-hour anti-harassment training at the Terry Ashe Recreation Center on Thursday, September 2, 2021. Training certificates are valid for two years.

### 3. Finance

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Recovery Project for the Fiscal Year (Attachment D), Recovery Project for Nov 2018 to Jun 2021 (Attachment E), and Investment and Reserve (New Report - Attachment F) and (Attachment G).
- b. Impact Fees - For the month of June, the District received a total of \$18,268.26 in impact fees.
- c. Updates - Reserve accounts (approved at the 4/14/2021 BOD meeting) have been added to the Balance Sheet.

### 4. Parks (Maintenance and Operations)

- a. Staff Well Being - Well needless to say, from the high temperatures (over 100° at times) summer is here. With the safety of our staff in mind, all extensive labor projects are being performed before 10:00 am, then doing our best to find jobs that can be done in the shade. Heat related safety reminders have been a staple at our morning meetings.
- b. Aquatic Park Pond - Around 2008, the State Water Resources Control Board Division of Water Rights ceased access to water from Berry Creek for the Aquatic pond due to drought conditions, thereby, cutting the main fresh water supply to the pond. This contributes to stagnation, high temperatures, and algal growth resulting in unpleasant odors during summer months. I requested the reinstatement of our water rights. Unfortunately, with drought still persisting, it was no surprise that the request was denied. (see Attachment H). I bring this to your attention, as weather patterns have changed in the last few decades. I moved to Paradise in 1994 and remember when we actually had winter conditions of heavy rain and 5+ inches of snow. Staff is working on a request to the Department of Fish and Wildlife to complete maintenance before winter sets in. We will keep you posted.
- c. Park Updates –
  - i. Aquatic Park itself looks beautiful, Bille Park; is in great condition (upper and lower) Moore Rd. Facilities: (Horse Arena, Dog Park & Moore Rd. Ballfields 1-2) have been very busy. The Paradise Horseman's Association (PHA) has held several events with large turnouts. The dog park has been alive with doggies frolicking about. Jeff Daily (Recreation Supervisor) and Willie Davidson have organized softball leagues and those have started back up.
  - ii. We will be initiating some trail repairs and improvements at Bille Park over the next few months, this will allow for staff and volunteer training and provide future trail options, scenic views, and vegetation control.

- d. In Closing - PLEASE if you happen to see our maintenance workers at one of the facilities, take a second and acknowledge their dedication to keeping the parks safe and clean for all to enjoy. (365 days a year, no matter what the weather conditions are).

## 5. Programs

- a. Gold Nugget Craft Faire – The 42<sup>nd</sup> annual Gold Nugget Craft Faire was held on Saturday, June 12 at the Terry Ashe Recreation Center. A total of 52 vendors participated in the event with various types of arts and crafts, food, and information. The event was pushed back from its traditional date that coincides with Gold Nugget Days to make for a more COVID-19 friendly event. Hundreds of people visited the faire, and vendors seemed like they did well.
- b. Aquatics – Both the Paradise and Concow Swimming Pools opened for the summer on June 7, 2021. The programming includes adult and recreational swimming, swim lessons, aqua aerobics, and kayaking. The staff includes 9 lifeguards and 2 cashiers, with six of them being new for the 2021 season. We have been getting large numbers of swimmers during the hot weather, and the swimming lessons are nearly sold out. The Piranhas had a successful home swim meet on Tuesday, June 22.
- c. Tiny Tots and Tot Soccer – Teacher Lori McCoslin is running a full 4 days of Summertime Tots with a combined total of 26 children participating. The classes run from 9:30 am to 1:30 pm and include free lunches from the PUSD Food Services program. The Tot Soccer program takes place on Fridays at the Moore Road Ballpark. Nineteen children will be introduced to the sport of soccer.
- d. MLB Pitch, Hit, and Run – The first annual Pitch, Hit, and Run event was successful with 18 children between the ages of 7 and 14 years coming out to test their baseball skills. We hope to continue this as an annual event.
- e. Slow Pitch Softball – The 2021 PRPD Softball Leagues are off to a great start with six teams competing in the men's division, and seven teams in the coed league. The games began Monday, June 21 at the Moore Road Ball Parks and will continue through early September.
- f. Ridge Hiking Association – Staff met 15 participants at Upper Bidwell Park for the monthly installation of the community hike. Two groups hiked a total of 8.5 miles across the terrain that varied in intensity. One group hiked up the North Rim Trail to Monkey Face, the second group hiked Middle Trail and back. The July excursion is scheduled for Saturday, July 10<sup>th</sup> at the Forebay Aquatic Center and will include stand up paddle boarding and kayaking lessons.
- g. Academy Mortgage – Private Events - Staff worked with two groups of 50 participants to host a philanthropic service expedition retreat for the Academy Mortgage organization. The events at Paradise Lake included a twilight kayaking tour of the lake followed by a star tour from Astronomists from the Chico Observatory. Academy Mortgage hopes that their service expeditions will pave the way for other organizations to invest resources into the Paradise Community.
- h. Camp Courage - 15 participants, age 11 – 15, enjoyed a week long adventure based resilience building camp that included off site visits to Paradise Lake for Kayaking, the Forebay Aquatic Center for water safety and stand up paddleboarding lessons, Aquatic Park for cool water and rock climbing, and STEM Science activities at the Terry Ashe Center. PRPD Transportation, PUSD Lunch Meals, and the Everybody Healthy Body voucher program were key components of the success of this Flagship Camp for Outdoor Education for All. (Figures 3-9)
- i. Baseball Movie Series – Over 60 moviegoers watched, “The Sandlot” at the Moore Road Ballpark in the first showing in the World Series of Baseball Movies. Complimentary hot dogs, candy, popcorn, and cold drinks washed down this hilarious classic movie as laughter could be heard throughout the film. The next movie, “Field of Dreams” will be shown at Pine Ridge School in Magalia on July 15<sup>th</sup> at 8:30 pm.
- j. NorCal Leadership Retreat - Staff kicked off the Five Part Series for the digital leadership retreat titled the “NorCal Leadership Retreat” - a partnership between PRPD and the Raising Placer Coalition program out of Placer County. This five-part series runs each Wednesday through July 30<sup>th</sup> and includes presentations, speakers, entertainment, and community building engagements for teenagers from across Northern California. Register at <https://www.raisingplacer.org/6th-annual-raising-placer-leadership-retreat/>
- k. Community Resiliency Model Video Series - By July 15<sup>th</sup>, the first of 6 videos introducing the Community Resiliency Model (CRM) will be completed and available to the public. These videos intend to build resilience skills through workshops and seminars for individuals and organizations. <https://www.youtube.com/watch?v=keMRFM9SOaM>
- l. Matson Container Donation - The second container from Matson Supply Company has been delivered to the Terry Ashe Center. This container will be integral in providing cycling opportunities and classes through the Fall Activity Guide at PRPD. In conjunction with enabling a donation event/partnership with local organizations, the container offers much need space for storage for maintenance staff.

- m. ReDiscover the Ridge Billboards - Staff met with Watershed Media to photograph kayaking and mountain biking footage as part of the ReDiscover the Ridge initiative. Keep your eyes peeled for billboards promoting hiking, mountain biking, and kayaking on The Ridge – they will be hard to miss! Also, a Paradise Lake feature video will be released on July 1<sup>st</sup> as part of the ReDiscover the Ridge initiative.
- n. Upper Ridge Community Council (URCC) Rec Presentation – Staff presented current programs focused on Magalia at the regularly scheduled URCC meeting and received positive feedback. Interest included partnering to allow Camp Courage participants a day on the Disc Golf course in 2022 was presented upon completion of the presentation, staff will follow up accordingly. Link to PowerPoint Presentation [here](#)

## 6. Outreach and Development

- a. Sierra Club Magazine - Journalists from Sierra Club Magazine interviewed Staff as part of their article on wildfire awareness. Read the article here: <https://www.sierraclub.org/sierra/fine-art-wildfire-awareness>
- b. California Special Districts Association (CSDA) General Managers Leadership Summit – District Manager, Dan Eiseff, and Assistant District Manager Kristi Sweeney participated in the 2021 California Special District Association Leadership Conference for General Managers. ADM Sweeney received a scholarship to attend the event. The two-day immersive conference provided incredible speakers, invaluable learning opportunities, and an opportunity to meet other Special District leaders and share ideas
- c. California Association of Recreation and Park Districts (CARPD) Conference – District Manager Eiseff and Directors Rodowick and McGreehan attended the conference in Monterey, California. At the meeting, the California Association for Park Recreation and Indemnity (CAPRI) recognized the District with a safety award.

## 7. Projects

- a. State Parks Program Grant – A grant administrator for the State Parks Program met with staff in late June at Noble Park and Lakeridge Park to perform a site visit related the District's State Park Program proposals. The site visits are a good indication that the District's proposals are still in consideration, though nothing has been confirmed as of yet. Final grant awards are expected to be announced in late September 2021.
- b. Building Resilience in Communities (BRIC) - The District applied for funding to further develop the Innovative Wildfire Risk Reduction Buffers last year. FEMA has selected our proposal for Further Review. This means that we will work with the FEMA Regional Office to complete the pre-award activities and compliance review. While we are cautious as we work through the additional documentation and final decision, this is a good sign for the \$218,000 requested under the program.
- c. Volunteer Program -
  - i. Crain Memorial Park: Volunteers Rebuilding Our Community (VROC) assisted staff with creek clean up in Concow. A youth group of 16 energetic hands helped remove invasives, and clear overgrown vegetation along the creek. (Figure 10)
  - ii. Volunteer Portal: Staff has identified the best use for Streamline Portal;
    - 1) At their convenience returning volunteers can view program material,
    - 2) Easy access/connection for remote individuals,
    - 3) Newsletters, and
    - 4) Project data collection.
  - iii. California Conservation Corps/ Cal –Fire : Staff is currently collaborating with CCC Resident Corps Advisor to get assistance with trail work at Paradise Lake through CCC/Cal – Fire training program.
  - iv. Total number of Volunteer Hours to Date (VHD) - 1,617.36 Last report of VHD – 1,192.36
    - Paradise Lake: 1,033.76
    - Moore Road Ball Park: 21
    - Bille: 89.5
    - Noble: 73
    - Lakeridge: 72
    - Crain Memorial Park: 211.1
    - Terry Ashe Recreation Center: 87
    - Aquatic Park: 30

# Photographs



Figure 1. Pitch, Hit, and Run event at the Moore Road Ball Park.



Figure 2. Swimming lessons at the Paradise Pool.



Figure 3. Camp Courage Group Photo at Forebay Aquatic Center



Figure 4. Camp Courage Participants Enjoying the Water at the Forebay Aquatic Center



Figure 5. Camp Courage Morning Warmup



Figure 6. Camp Courage Superhero Shirt Day



Figure 7. Camp Courage Group Photo at Skyway Antique Mall Mural...Nice work, Jess!



Figure 8. Camp Courage Hiking at Paradise Lake



Figure 9. Camp Courage Kayaking at Paradise Lake



*Figure 10. VROC crew - creek clean up at Crain Park.*

**Attachments:**

- A. Balance Sheet
- B. Year to Date Profit & Loss – Budget vs. Actual
- C. Monthly Profit & Loss
- D. Recovery Project
- E. Recovery Project 2018-2021
- F. Investment & Reserves – May 2021
- G. Investment & Reserves – June 2021
- H. State Water Resources Control Board Berry Creek Diversion (Aquatic Pond)

[https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2021.BOD.DistrictReport.Template.19.0124.docx](https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2021.BOD.DistrictReport.Template.19.0124.docx)  
7/8/2021



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07/01/21

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of June 30, 2021

Attachment A

	Jun 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Mechanics Bank - Operating	200,271.97
1003 · Five Star Bank - Payroll	20,005.77
1005 · Petty Cash	300.00
1008 · North Valley Community Found	2,177.12
1010 · Treasury Cash - 2510	
1011 · General Operating	-1,212,370.70
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
<b>Total 1010 · Treasury Cash - 2510</b>	<b>-601,670.70</b>
<b>1030 · Investments</b>	
1031 · Five Star Bank Money Market	3,670,623.22
1032 · Five Star Bank Grant M. M.	215,646.38
1033 · Investment Reserves	
1033.02 · Capital Improvement & Acquisit	9,490,624.47
1033.03 · Current Operations	8,004,743.88
1033.04 · Desig Proj/Sp Use/Grant Match	750,444.73
1033.05 · Future Operations	18,761,118.49
1033.06 · Technology	150,088.94
1033.07 · Vehicle Fleet & Equipment	750,444.73
<b>Total 1033 · Investment Reserves</b>	<b>37,907,465.24</b>
<b>Total 1030 · Investments</b>	<b>41,793,734.84</b>
<b>1100 · Designated Treasury Funds</b>	
1112 · Grosso Endowment-2512	53,632.13
1113 · Grosso Scholarship-2513	4,619.16
1114 · Designated Donations-2514	
1114-1 · Bille Park Donations	125.00
1114-10 · Swim Scholarship Fund	997.82
1114-11 · Dog Park Donations	2,874.61
1114-12 · Coutolenc Camp Fund	1,452.89
1114-13 · Ice Rink Donations	49,213.83
1114-14 · General Donations	6,100.49
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	773.60
<b>Total 1114-4 · Sports Equipment Donations</b>	<b>773.60</b>
1114-5 · Pam Young Fund	1,000.00
1114-6 · Easter Egg Scholarships	4,593.61
1114-7 · Child-Youth Scholarships	10.00
1114-8 · McGreehan Children's Schlshp	1,063.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	223.24
<b>Total 1114 · Designated Donations-2514</b>	<b>76,022.45</b>
<b>Total 1100 · Designated Treasury Funds</b>	<b>134,273.74</b>
<b>1119 · Impact Fees</b>	
1120 · Sub Div Fees - 2520	8,236.81
1121 · Park Acqui Unincorp - 2521	59,997.18
1122 · Park Dev Unincorp - 2522	114,110.35
1124 · District Fac Unincorp - 2524	49,090.81
1126 · Park Acqui Incorp - 2526	137,430.15
1127 · Park Dev Incorp - 2527	407,228.71
1128 · District Fac Incorp - 2528	80,106.45

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07/01/21

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of June 30, 2021

	Jun 30, 21
Total 1119 · Impact Fees	856,200.46
Total Checking/Savings	42,405,293.20
<b>Other Current Assets</b>	
1310 · Miscellaneous Receivables	20,504.10
1400 · Interest Receivable	
1410 · Interest Receivable	2,786.80
1413 · Interest Receivable - 2513	222.58
1420 · Interest Receivable - 2520	2,452.18
Total 1400 · Interest Receivable	5,461.56
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	13,599.33
1512 · FMV Adjustment-2512	2,420.78
1513 · FMV Adjustment-2513	11,997.91
1500 · FMV Adjustments - Other	1,978.92
Total 1500 · FMV Adjustments	29,996.94
Total Other Current Assets	55,962.60
Total Current Assets	42,461,255.80
<b>Fixed Assets</b>	
1710 · Land	750,088.53
1720 · Buildings	5,741,888.45
1730 · Furn., Fixtures & Equip (>\$5k)	1,088,274.53
1798 · Accum Depr - Furn Fixture Equip	-276,237.45
1799 · Accum Depr - Buildings	-4,241,039.94
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Founder Park Planning	110,460.83
Total 1810 · CIP-Planning	110,460.83
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition	18,347.50
Total 1820 · CIP-Acquisition	18,347.50
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
Total 1830 · CIP-Development	580.01
1840 · CIP-Facility	
1840.1 · CIP-Paradise Pool Swim Blocks	24,943.39
1840.2 · CIP-Cal Recycle	165,220.13
Total 1840 · CIP-Facility	190,163.52
Total 1800 · Construction in Progress	319,551.86
Total Fixed Assets	3,382,525.98
<b>Other Assets</b>	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	159,962.00
Total Other Assets	460,284.00
<b>TOTAL ASSETS</b>	<b>46,304,065.78</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	52,514.56

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07/01/21

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of June 30, 2021

	Jun 30, 21
Total Accounts Payable	52,514.56
<b>Other Current Liabilities</b>	
<b>2100 · Payroll Liabilities</b>	
2110 · Wages Payable	37,267.96
2120 · Payroll Taxes Payable	5,683.08
2130 · Health Benefits Payable	-671.20
2140 · FSA payable	-1,200.28
2170 · CalPers Payable	9,127.48
2180 · Garnishments payable	-2.50
<b>2190 · Accrued Leave Payable</b>	
2192 · Sick leave payable	10,892.37
2193 · Vacation leave payable	28,930.43
<b>Total 2190 · Accrued Leave Payable</b>	39,822.80
<b>Total 2100 · Payroll Liabilities</b>	90,027.34
<b>2300 · Deposits - refundable</b>	1,000.00
<b>2400 · Deferred Revenue</b>	
2430 · Deferred Inflow - Pension	39,239.00
2440 · Deferred CIP Revenue	209,025.08
2400 · Deferred Revenue - Other	-9,025.08
<b>Total 2400 · Deferred Revenue</b>	239,239.00
<b>Total Other Current Liabilities</b>	330,266.34
<b>Total Current Liabilities</b>	382,780.90
<b>Long Term Liabilities</b>	
2800 · Post Employment benefits	34,236.00
2805 · CalPers Pension Liability	359,790.00
<b>Total Long Term Liabilities</b>	394,026.00
<b>Total Liabilities</b>	776,806.90
<b>Equity</b>	
2030 · Designated for Petty Cash	300.00
<b>3000 · General Fund Balances-2510</b>	
3010 · General Fund Available	291,149.99
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
<b>Total 3000 · General Fund Balances-2510</b>	900,849.99
<b>3100 · Net of Capital Investments</b>	2,646,058.58
<b>3200 · Designated Fund Balances</b>	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	4,926.80
3214 · Donations - 2514	74,766.17
3220 · Impact Fees	790,446.35
<b>Total 3200 · Designated Fund Balances</b>	924,759.04
3280 · Invest. in General Fixed Assets	-140,627.23
3900 · Retained Earnings	1,602,569.54
3999 · Opening Balance Equity	99.20
Net Income	39,593,249.76
<b>Total Equity</b>	45,527,258.88
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>46,304,065.78</b>



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PRPD

Attachment B

07/01/21

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	1,420,632.65	1,677,300.00	-256,667.35	84.7%
4200 · Impact Fee revenue	173,610.32	113,000.00	60,610.32	153.6%
4300 · Program Income	101,640.87	227,500.00	-125,859.13	44.7%
4350 · Concession & Merchandise sales	158.00	2,100.00	-1,942.00	7.5%
4400 · Donation & Fundraising Income	4,370.96	61,000.00	-56,629.04	7.2%
4401 · Scholarships Granted	0.00	0.00	0.00	0.0%
4500 · Grant Income	0.00	12,500.00	-12,500.00	0.0%
4600 · Other Revenue	39,497,986.41	5,500.00	39,492,486.41	718,145.2%
4900 · Interest Income	245,242.13	18,600.00	226,642.13	1,318.5%
<b>Total Income</b>	<b>41,443,641.34</b>	<b>2,117,500.00</b>	<b>39,326,141.34</b>	<b>1,957.2%</b>
<b>Gross Profit</b>	<b>41,443,641.34</b>	<b>2,117,500.00</b>	<b>39,326,141.34</b>	<b>1,957.2%</b>
<b>Expense</b>				
5000 · Payroll Expenses				
5010 · Wages & Salaries	922,508.14	1,077,800.00	-155,291.86	85.6%
5020 · Employer Taxes	70,190.72	60,000.00	10,190.72	117.0%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	12,290.15			
5030.2 · Admin Fee for Active	284.65			
5030.3 · Admin Fee for Retired	93.79			
5030 · Employee Benefits - Other	184,954.16	180,000.00	4,954.16	102.8%
<b>Total 5030 · Employee Benefits</b>	<b>197,622.75</b>	<b>180,000.00</b>	<b>17,622.75</b>	<b>109.8%</b>
5040 · Workers Comp Expense	34,768.25	55,000.00	-20,231.75	63.2%
5060 · Other Personnel Costs	5,337.96	15,800.00	-10,462.04	33.8%
<b>Total 5000 · Payroll Expenses</b>	<b>1,230,427.82</b>	<b>1,388,600.00</b>	<b>-158,172.18</b>	<b>88.6%</b>
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	0.00	8,900.00	-8,900.00	0.0%
5120 · Program Contract Labor	2,000.00	5,000.00	-3,000.00	40.0%
5130 · Program Supplies	32,500.03	26,500.00	6,000.03	122.6%
<b>Total 5100 · Program Expenses</b>	<b>34,500.03</b>	<b>40,400.00</b>	<b>-5,899.97</b>	<b>85.4%</b>
5200 · Advertising & Promotion	3,888.73	10,800.00	-6,911.27	36.0%
5210 · Bad Debt	0.00	0.00	0.00	0.0%
5220 · Bank & Merchant Fees	6,735.99	4,600.00	2,135.99	146.4%
5230 · Contributions to Others	12,605.50	15,100.00	-2,494.50	83.5%
5240 · Copying & Printing	1,793.78	3,000.00	-1,206.22	59.8%
5260 · Dues, Mbrshps, Subscr, & Pubs	39,745.58	15,000.00	24,745.58	265.0%
5270 · Education, Training & Staff Dev	4,429.61	11,000.00	-6,570.39	40.3%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	3,045.84	15,000.00	-11,954.16	20.3%
5284 · Program ET&F	964.31	10,000.00	-9,035.69	9.6%
5286 · Small Tools & Equipment	20,185.39	5,500.00	14,685.39	367.0%
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>24,195.54</b>	<b>30,500.00</b>	<b>-6,304.46</b>	<b>79.3%</b>
5290 · Equipment Rental	13,040.67	92,100.00	-79,059.33	14.2%
5300 · Insurance	72,907.00	56,000.00	16,907.00	130.2%
5310 · Interest Expense	321.59	900.00	-578.41	35.7%
5320 · Miscellaneous Expense	5.00	400.00	-395.00	1.3%
5330 · Professional & Outside services				
5332 · Accounting	54,910.32	24,000.00	30,910.32	228.8%
5334 · Legal	6,180.30	25,000.00	-18,819.70	24.7%
5336 · Engineering	4,185.00	100,000.00	-95,815.00	4.2%
5338 · Other Prof. & Outside Labor	81,412.97	136,000.00	-54,587.03	59.9%
<b>Total 5330 · Professional &amp; Outside services</b>	<b>146,688.59</b>	<b>285,000.00</b>	<b>-138,311.41</b>	<b>51.5%</b>
5340 · Postage & Delivery	1,530.81	2,000.00	-469.19	76.5%
5350 · Rent-Facility use fees	5,595.00	9,500.00	-3,905.00	58.9%
5360 · Repair & Maintenance				

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## PRPD

## Profit &amp; Loss Budget vs. Actual

07/01/21

July 2020 through June 2021

Accrual Basis

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
5361 · Building R&M	3,776.51	13,000.00	-9,223.49	29.1%
5362 · Equipment R&M	3,454.97	18,000.00	-14,545.03	19.2%
5363 · General R&M	27,318.83	10,000.00	17,318.83	273.2%
5364 · Grounds R&M	33,365.65	40,000.00	-6,634.35	83.4%
5365 · Pool R&M	23,518.85	18,000.00	5,518.85	130.7%
5366 · Vehicle R&M	11,278.00	10,000.00	1,278.00	112.8%
5367 · Janitorial	10,774.89	10,510.00	264.89	102.5%
5368 · Security	2,506.85	5,000.00	-2,493.15	50.1%
5369 · Vandalism	92.90	500.00	-407.10	18.6%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>116,087.45</b>	<b>125,010.00</b>	<b>-8,922.55</b>	<b>92.9%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	7,205.41	8,500.00	-1,294.59	84.8%
5374 · Safety & staff supplies	11,542.53	5,000.00	6,542.53	230.9%
<b>Total 5370 · Supplies - Consumable</b>	<b>18,747.94</b>	<b>13,500.00</b>	<b>5,247.94</b>	<b>138.9%</b>
5380 · Taxes, Lic., Notices & Permits	6,091.95	3,000.00	3,091.95	203.1%
5390 · Telephone & Internet	15,665.33	25,000.00	-9,334.67	62.7%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	144.91	6,000.00	-5,855.09	2.4%
5404 · Fuel	16,773.40	16,300.00	473.40	102.9%
5406 · Meals	1,726.76	2,400.00	-673.24	71.9%
5408 · Mileage & Auto Allowance	1.35	4,300.00	-4,298.65	0.0%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>18,646.42</b>	<b>29,000.00</b>	<b>-10,353.58</b>	<b>64.3%</b>
5410 · Utilities				
5412 · Electric & Gas	44,264.57	66,000.00	-21,735.43	67.1%
5414 · Water	20,027.29	20,000.00	27.29	100.1%
5416 · Garbage	12,449.39	11,000.00	1,449.39	113.2%
<b>Total 5410 · Utilities</b>	<b>76,741.25</b>	<b>97,000.00</b>	<b>-20,258.75</b>	<b>79.1%</b>
<b>Total Expense</b>	<b>1,850,391.58</b>	<b>2,257,410.00</b>	<b>-407,018.42</b>	<b>82.0%</b>
<b>Net Ordinary Income</b>	<b>39,593,249.76</b>	<b>-139,910.00</b>	<b>39,733,159.76</b>	<b>-28,299.1%</b>
Other Income/Expense				
Other Expense				
9999 · Misc. Expense	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>39,593,249.76</b>	<b>-139,910.00</b>	<b>39,733,159.76</b>	<b>-28,299.1%</b>

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07/01/21  
Accrual Basis

**PRPD**  
**Profit & Loss**  
June 2021

Attachment C

	Jun 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4200 · Impact Fee revenue	18,268.26
4300 · Program Income	23,112.01
4400 · Donation & Fundraising Income	164.49
4600 · Other Revenue	455.25
4900 · Interest Income	23,097.14
	65,097.15
<b>Total Income</b>	65,097.15
<b>Gross Profit</b>	65,097.15
<b>Expense</b>	
5000 · Payroll Expenses	
5010 · Wages & Salaries	85,413.14
5020 · Employer Taxes	6,199.97
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	381.25
5030.2 · Admin Fee for Active	30.94
5030.3 · Admin Fee for Retired	8.49
5030 · Employee Benefits - Other	17,215.75
	17,636.43
5040 · Workers Comp Expense	0.00
	109,249.54
5100 · Program Expenses	
5120 · Program Contract Labor	1,150.00
5130 · Program Supplies	7,609.01
	8,759.01
5200 · Advertising & Promotion	75.00
5220 · Bank & Merchant Fees	267.97
5240 · Copying & Printing	62.67
5260 · Dues, Mbrshps, Subscr, & Pubs	1,179.98
5270 · Education, Training & Staff Dev	968.20
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	3,042.33
	3,042.33
5290 · Equipment Rental	1,260.80
5310 · Interest Expense	21.45
5330 · Professional & Outside services	
5332 · Accounting	593.56
5338 · Other Prof. & Outside Labor	5,447.30
	6,040.86
5340 · Postage & Delivery	901.20
5350 · Rent-Facility use fees	1,773.75
5360 · Repair & Maintenance	
5362 · Equipment R&M	75.35
5363 · General R&M	737.94
5364 · Grounds R&M	13,413.28
5365 · Pool R&M	4,227.43
5366 · Vehicle R&M	4,035.63
5367 · Janitorial	2,046.10
	24,535.73
5370 · Supplies - Consumable	
5372 · Office Supplies	520.30
5374 · Safety & staff supplies	1,596.04
	2,116.34
<b>Total 5370 · Supplies - Consumable</b>	2,116.34

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07/01/21  
Accrual Basis

PRPD  
Profit & Loss  
June 2021

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	<u>Jun 21</u>
5380 · Taxes, Lic., Notices & Permits	318.45
5390 · Telephone & Internet	1,197.69
5400 · Transportation, Meals & Travel	
5402 · Air, Lodging & Other Travel	-266.00
5404 · Fuel	2,276.50
5406 · Meals	475.94
5408 · Mileage & Auto Allowance	1.35
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>2,487.79</b>
5410 · Utilities	
5412 · Electric & Gas	5,603.50
5414 · Water	1,564.03
5416 · Garbage	718.00
<b>Total 5410 · Utilities</b>	<b>7,885.53</b>
<b>Total Expense</b>	<b>172,144.29</b>
<b>Net Ordinary Income</b>	<b>-107,047.14</b>
<b>Net Income</b>	<b><u>-107,047.14</u></b>



PRPD  
Recovery Project  
June 2021

	<u>Total Recovery Project</u>
Ordinary Income/Expense	
Expense	
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	729.01
Total 5280 · Equip., Tools & Furn (<\$5k)	<u>729.01</u>
5290 · Equipment Rental	432.00
5360 · Repair & Maintenance	
5364 · Grounds R&M	10,857.20
5367 · Janitorial	138.30
Total 5360 · Repair & Maintenance	<u>10,995.50</u>
5370 · Supplies - Consumable	
5372 · Office Supplies	97.80
Total 5370 · Supplies - Consumable	<u>97.80</u>
5390 · Telephone & Internet	89.83
Total Expense	<u>12,344.14</u>
Net Ordinary Income	<u>-12,344.14</u>
Net Income	<u><u>-12,344.14</u></u>



**PRPD**  
**Recovery Project**  
 November 8, 2018 through June 30, 2021

	<b>Total Recovery Project</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4600 · Other Revenue	1,587,992.78
<b>Total Income</b>	1,587,992.78
<b>Gross Profit</b>	1,587,992.78
<b>Expense</b>	
5000 · Payroll Expenses	
5010 · Wages & Salaries	185,731.42
5020 · Employer Taxes	13,311.74
5030 · Employee Benefits	48,244.36
<b>Total 5000 · Payroll Expenses</b>	247,287.52
5100 · Program Expenses	
5130 · Program Supplies	13,487.94
<b>Total 5100 · Program Expenses</b>	13,487.94
5200 · Advertising & Promotion	304.93
5240 · Copying & Printing	22.52
5270 · Education, Training & Staff Dev	50.00
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	65.66
5284 · Program ET&F	1,412.32
5286 · Small Tools & Equipment	26,938.76
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	28,416.74
5290 · Equipment Rental	71,620.61
5320 · Miscellaneous Expense	505.61
5330 · Professional & Outside services	
5336 · Engineering	5,859.14
5338 · Other Prof. & Outside Labor	16,418.17
<b>Total 5330 · Professional &amp; Outside services</b>	22,277.31
5350 · Rent-Facility use fees	14,800.00
5360 · Repair & Maintenance	
5361 · Building R&M	21,503.61
5362 · Equipment R&M	9,602.05
5363 · General R&M	378,667.06
5364 · Grounds R&M	99,481.00
5365 · Pool R&M	3,882.43
5366 · Vehicle R&M	11,463.48
5367 · Janitorial	1,767.46
5368 · Security	2,004.49
5369 · Vandalism	108.64
<b>Total 5360 · Repair &amp; Maintenance</b>	528,480.22
5370 · Supplies - Consumable	
5372 · Office Supplies	5,707.63
5374 · Safety & staff supplies	6,954.31
<b>Total 5370 · Supplies - Consumable</b>	12,661.94

**PRPD**  
**Recovery Project**  
November 8, 2018 through June 30, 2021

	<u>Total Recovery Project</u>
5380 · Taxes, Lic., Notices & Permits	120.34
5390 · Telephone & Internet	2,356.13
5400 · Transportation, Meals & Travel	
5402 · Air, Lodging & Other Travel	325.37
5404 · Fuel	5,046.18
5406 · Meals	345.22
5408 · Mileage & Auto Allowance	17.60
Total 5400 · Transportation, Meals & Travel	<u>5,734.37</u>
5410 · Utilities	
5412 · Electric & Gas	589.11
5416 · Garbage	10,698.01
Total 5410 · Utilities	<u>11,287.12</u>
Total Expense	<u>959,413.30</u>
Net Ordinary Income	628,579.48
Other Income/Expense	
Other Expense	
9999 · Misc. Expense	<u>-1,000,000.00</u>
Total Other Expense	<u>-1,000,000.00</u>
Net Other Income	<u>1,000,000.00</u>
Net Income	<u><u>1,628,579.48</u></u>

**Paradise Recreation & Park District  
Investment & Reserves Report  
31-May-21**

<b>Summary</b>	<b>Maximum</b>	<b>6/30/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>5/31/2021</b>	<b>Annual</b>
<b>Reserve Funds</b>	<b>Target</b>	<b>Balance</b>	<b>Allocated</b>	<b>Interest</b>	<b>Balance</b>	<b>Funding</b>
						<b>Goal</b>
CalPERS 115 Trust	500,000	0	0	0	0.00	30,000
Capital Improvement & Acquisition	25,000,000	0	9,485,000	5,624	9,490,624.47	100,000
Current Operations	8,000,000	0	8,000,000	4,744	8,004,743.88	50,000
Designated Project/Special Use/Grant Matching	1,500,000	0	750,000	445	750,444.74	50,000
Future Operations	25,000,000	0	18,750,000	11,118	18,761,118.47	100,000
Technology	150,000	0	150,000	89	150,088.95	5,000
Vehicle Fleet & Equipment	1,000,000	0	750,000	445	750,444.74	75,000
<b>Total Reserves Funds</b>	<b>61,150,000</b>	<b>0</b>	<b>37,885,000</b>	<b>22,465</b>	<b>37,907,465.25</b>	<b>410,000</b>

<b>Detail</b>	<b>2020 - 2021</b>
<b>Five Star Investment Money Market</b>	<b>5/31/2021      Interest Earned</b>
CalPERS 115 Trust	0                      0.00
Capital Improvement & Acquisition	9,490,624                  2,750.83
Current Operations	8,004,744                  2,320.15
Designated Project/Special Use/Grant Matching	750,445                    217.51
Future Operations	18,761,118                5,437.86
Technology	150,089                    43.50
Vehicle Fleet & Equipment	750,445                    217.51
General Operating	3,659,696                1,060.75
<b>Total Five Star</b>	<b>41,567,161              12,048.12</b>

<b>Five Star</b>	<b>Beginning</b>	<b>Change</b>	<b>Interest</b>	<b>Ending</b>
	<b>Balance</b>		<b>Earned</b>	<b>Balance</b>
Grant Money Market Account	215,527	0	62.49	215,589.76
Payroll Interest Checking	20,003	0	1.38	20,004.53
<b>Total Five Star</b>	<b>235,530</b>	<b>0</b>	<b>64</b>	<b>235,594</b>

<b>Mechanics</b>				
Checking	117,996	34311.84	0.00	152,308.08
<b>Total</b>	<b>117,996</b>	<b>34,312</b>	<b>0</b>	<b>152,308</b>

<b>Total in interest earning accounts</b>	<b>41,920,688</b>	<b>12,112</b>
<b>Other Investment Income</b>		<b>0</b>
<b>Total</b>		<b>12,112</b>

*Paradise Recreation & Park District's (District) Investment Policy describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Five Star Bank which meets those standards. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.*



**Paradise Recreation & Park District  
Investment & Reserves Report  
30-Jun-21**

Summary	Maximum	6/30/2020	2020/2021	2020/2021	6/30/2021	Annual
Reserve Funds	Target	Balance	Allocated	Interest	Balance	Funding Goal
CalPERS 115 Trust	500,000	0	0	0	0.00	30,000
Capital Improvement & Acquisition	25,000,000	0	9,485,000	8,119	9,493,119.39	100,000
Current Operations	8,000,000	0	8,000,000	6,848	8,006,848.19	50,000
Designated Project/Special Use/Grant Matching	1,500,000	0	750,000	642	750,642.02	50,000
Future Operations	25,000,000	0	18,750,000	16,050	18,766,050.45	100,000
Technology	150,000	0	150,000	128	150,128.40	5,000
Vehicle Fleet & Equipment	1,000,000	0	750,000	642	750,642.02	75,000
<b>Total Reserves Funds</b>	<b>61,150,000</b>	<b>0</b>	<b>37,885,000</b>	<b>32,430</b>	<b>37,917,430.47</b>	<b>410,000</b>

Detail		2020 - 2021	
Five Star Investment Money Market	6/30/2021	Interest Earned	
CalPERS 115 Trust	0	0.00	
Capital Improvement & Acquisition	9,493,119	2,495.58	
Current Operations	8,006,848	2,104.86	
Designated Project/Special Use/Grant Matching	750,642	197.33	
Future Operations	18,766,050	4,933.27	
Technology	150,128	39.47	
Vehicle Fleet & Equipment	750,642	197.33	
General Operating	3,649,731	959.45	
<b>Total Five Star</b>	<b>41,567,161</b>	<b>10,927.29</b>	

  

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
Grant Money Market Account	215,589.76	0	56.62	215,646.38
Payroll Interest Checking	20,004.53	0	1.24	20,005.77
<b>Total Five Star</b>	<b>235,594.29</b>	<b>0</b>	<b>58</b>	<b>235,652</b>

  

Mechanics			
Checking	152,308.08	42000.01	0.00
<b>Total</b>	<b>152,308.08</b>	<b>42,000.01</b>	<b>0</b>

<b>Total in interest earning accounts</b>	<b>41,997,121</b>	<b>10,985</b>
<b>Other Investment Income</b>		<b>0</b>
<b>Total</b>		<b>10,985</b>

Paradise Recreation & Park District's (District) Investment Policy describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Five Star Bank which meets those standards. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.







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## State Water Resources Control Board

June 15, 2021

Water Right ID Login: A018790  
Password: 576942

PARADISE RECREATION & PARK DISTRICT  
6626 SKYWAY  
PARADISE, CA 95969

In Regard to Water Right: A018790

Primary Owner: PARADISE RECREATION & PARK DISTRICT

**NOTICE OF WATER UNAVAILABILITY FOR POST-1914 WATER RIGHT HOLDERS AND WARNING OF IMPENDING WATER UNAVAILABILITY FOR PRE-1914 AND RIPARIAN CLAIMANTS IN THE SACRAMENTO-SAN JOAQUIN DELTA WATERSHED<sup>1</sup>**

State Water Resources Control Board (State Water Board or Board) records show you hold a post-1914 appropriative water right. Please note that you will be receiving a similar notice for each water right or claim for which you are listed as the mail receiver.

**Current information indicates that, as of the date of this letter, water supply in the Sacramento-San Joaquin Delta (Delta) watershed is insufficient to support lawful diversion under any post-1914 appropriative water right.** While water may be physically present at post-1914 appropriative water right holders' points of diversion, that water is expected to either be needed by more senior water right claimants downstream or to consist of storage releases necessary to meet other downstream purposes, such as salinity control in the Delta.

Information also indicates that water will become unavailable this summer for some **pre-1914 appropriative water right claimants and riparian claimants.** The State Water Board is currently in the process of evaluating the seniority at which water may be unavailable for pre-1914 appropriative and riparian claimants, and when, and plans

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<sup>1</sup> For the purposes of this notice, all registrations and stockpond certificates in the Delta watershed are considered post-1914 appropriative water rights for which water is currently unavailable.

E. JOAQUIN ESQUIVEL, CHAIR | EILEEN SOBECK, EXECUTIVE DIRECTOR

To Water Right Holders in the  
Delta Watershed

- 2 -

June 15, 2021

to issue further notices of water unavailability (notices) via email and to post water unavailability information on the Board's website as described below.

As a water right holder, it is your responsibility to monitor current conditions and pay attention to the information provided by the State Water Board. **Future notices of water unavailability and updated information regarding your water right will be sent by email through the State Water Board's Delta Drought list.** To stay informed and ensure you receive future communications regarding water unavailability for your water right(s), you are **strongly encouraged to subscribe to the Delta Drought list** on the State Water Board's Email Lists webpage at:

[https://www.waterboards.ca.gov/resources/email\\_subscriptions/swrcb\\_subscribe.html](https://www.waterboards.ca.gov/resources/email_subscriptions/swrcb_subscribe.html)

Additionally, the State Water Board urges you to frequently visit the following webpage where updated information will also be posted:

<https://www.waterboards.ca.gov/drought/delta/>

The State Water Board is using its Water Unavailability Methodology for the Delta Watershed (methodology) to identify which water rights in the Delta watershed face insufficient supplies for diversion. For more information about the methodology and for ongoing updates as the methodology is refined, please visit the following webpage:

[https://www.waterboards.ca.gov/waterrights/water\\_issues/programs/drought/drought\\_to\\_ols\\_methods/delta\\_method.html](https://www.waterboards.ca.gov/waterrights/water_issues/programs/drought/drought_to_ols_methods/delta_method.html)

### **Request to Complete a Water Unavailability Certification Form**

**If you have a post-1914 appropriative water right**, please submit the Water Unavailability Certification Form (Form) within **seven days** of the date of this letter. If you have a pre-1914 appropriative or riparian claim, you do not need to complete the Form now, but you may be asked to do so in the near future. Please subscribe to the above referenced Delta Drought email list to receive any such future notices. You should not expect to receive hard copy mail notices of future changes in water unavailability that may affect your water right or claim; hard copy mail may be sent for other related matters, but only as required by law or regulation.

The Form requests information about whether you will cease diversions, if you have alternative sources of water, and if you seek an exception due to a need to divert water for human health and safety. Your timely response helps the State Water Board better identify and protect senior water rights and assists all water users to better manage severely limited water supplies.

Please follow the steps below to submit the Form:

1. Visit: <https://public.waterboards.ca.gov>
2. Login using the unique Water Right ID and Password listed next to your address at the top of this letter
3. Complete the Form

**If you have a pending application and you do not have a unique Water Right ID Login and Password**, please download a Form from the State Water Board's website at: <https://www.waterboards.ca.gov/drought/delta/>. Additional instructions for completing and submitting the Form are provided on the website.

If you receive a notice of water unavailability for your water right, the State Water Board may be able to assist you with identifying alternative sources of water or provide an exception on a case-by-case basis. If you divert under any of the following circumstances, you should identify it on the Form and provide the information requested:

- Your diversion is your only source of water to meet human health and safety uses, you have no other water supply, **and** you already conserve as much as possible;
- Your diversion is for a non-consumptive use (e.g., hydroelectric generation) and you return all water you divert to the originating stream on a time step that does not affect availability for other users; or
- You have a contract or transfer order allowing you to divert stored water released from a reservoir.

### **Potential Emergency Regulations and Future Curtailments**

In accordance with the Governor's May 10, 2021 Proclamation of a State of Emergency, the State Water Board is considering emergency regulations to curtail water diversions when water is not available at water right holders' priority of right or to protect releases of stored water. Therefore, emergency regulations may require water right holders, including those diverting under pre-1914 appropriative or riparian claims, to curtail their diversions. As noted above, all water right holders should subscribe to the Delta Drought email list to receive notice of and to participate in the public process for State Water Board consideration and possible adoption of emergency regulations.

### **Potential Enforcement**

This notice is solely informational. It alerts water users that the State Water Board's best available information indicates that water is not available to post-1914 appropriative water rights, and warns pre-1914 appropriative and riparian claimants that water may be unavailable at their claimed priority of right in the near future. It also reminds water users of their obligations under California's water rights system. This notice is not an order or directive from the State Water Board to stop diverting.

California water law provides that you are not authorized to divert when water is unavailable under your priority of right or according to the nature of your right/claim. Diverting water that is not lawfully available for your water right may subject you to a cease and desist order, prosecution in court, or administrative fines as high as \$1,000 per day of violation and \$2,500 for each acre-foot of water you divert or use that is not lawfully available under your water right. (See Wat. Code, §§ 1052, 1055.)

To Water Right Holders in the  
Delta Watershed

- 4 -

June 15, 2021

If you have any questions regarding this notice, you may send an email to [Bay-Delta@waterboards.ca.gov](mailto:Bay-Delta@waterboards.ca.gov), or call the Delta Drought phone line at (916) 319-0960. For additional information, visit the State Water Board's drought webpage at: <http://www.waterboards.ca.gov/drought>

Sincerely,



Erik Ekdahl  
Deputy Director, Division of Water Rights  
State Water Resources Control Board

# Staff Report

## July 14, 2021



DATE: 6/24/2021  
 TO: PRPD Board of Directors  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Response to Staff Salary Negotiation Request

### Summary

Staff seek Board approval of the revised employee salary scale for fiscal year 2021-2022, and an increase in the medical allowance for full-time employees.

**Recommendation:** *Approve as presented.*

### 1. Background

On June 10, 2020, the PRPD Board of Directors (BOD) approved a one-year salary scale for Fiscal Year (FY) 2020-2021. The BOD indicated that negotiations could resume for FY 2021-2022.

As specified in Rule 23 of the Personnel Rules, staff may request that salary negotiations be officially opened and entered between full-time staff and the BOD. Employees chose the following representatives for the three departments:

- Jeff Dailey - Recreation
- Mark Cobb - Maintenance
- Catherine Merrifield – Admin/Office

After consulting with other employees, representatives determined the following items for consideration:

- A cost-of-living increase in salaries.
- Increase step differences to widen gaps between higher positions and subordinates.
- Increase employer contribution in the medical allowance.
- Change the sick leave buy back policy – The current policy states the employee must have over 112 days of sick leave. They can sell up to 6 of those days of the Paid Time Off (PTO) at 75% of their current rate of pay. Proposed changes are:
  - 1) Allow the employee to sell their sick PTO at 100% of employee's current rate of pay.
  - 2) Increase the number of days of total PTO accumulation.
  - 3) Allow staff to transfer sick PTO days to vacation PTO.
  - 4) Allow staff to transfer/donate their own sick PTO days in accumulation to a coworker.
- In addition, staff made the request to add part time staff to the consultation.

The Personnel Committee reviewed these requests at the 5/18/2021 and 5/25/2021 meetings, and the Finance Committee briefly reviewed them at the 5/13/21 meeting. As part of the regular review of budget and employee negotiation process, the BOD reviews compensation for staff.

### 2. Committee Recommendation

The Committee directed staff to collect comparative salary and benefit information with local districts, and with professional organizations (NRPA/CPRS/CARPD). We also reviewed a Table of medical rate increases (last 5-10 years). After considerable review, the Committee supported the following revisions for BOD consideration:

- Baseline Pay:
  - Starting 7/1/2021, a 2.6% Cost of Living Adjustment (COLA) for Full-time (FT) staff (COLA based on Bureau of Labor Annual Statistics for April).
  - Starting 1/1/2022 a \$1/hr increase for PT staff.
- Structural Adjustments - FT
  - Increased Park Maintenance I (PMI) to make it above minimum wage (the 2.6 % increase will not cover it) - \$3,515/yr.
  - Increased Park Maintenance II (PMII) to make step 1 above the 5<sup>th</sup> PMI step - \$4,555/yr.
  - Increased Park Maintenance III (PMIII) to make step 1 above the top PMII step - \$1,310/yr.

- A starting step of the following represents an increase to maintain a gap between Supervisor and subordinate.
  - Park Maintenance III starting step represents a 3% raise over the top PM II step.
  - Park Supervisor starting step represents a 3% raise over the top PM III step
  - Assistant District Manager starting step represents a 3% raise over the top Supervisor step.
- Made District Accountant position steps equal to Administrative Assistant III. This may be revised in the future based on the salary surveys.
- Combine positions (consider the Cashier, Park Aide, Swim Aide positions).
- Removed Rec Superintendent Position from scale, both this position and the Park Superintendent positions still will job descriptions but are not anticipated to be hired in the next FY. Pay rates will be considered if the positions become active in the future.
- Structural Adjustments - PT
  - Increased the baseline (minimum) step increases from \$0.15 to \$0.25 an hour (Committee later suggested \$0.30/hour).
  - Added 2 steps to “top of series” positions: Pool Manager, Pool Supervisor, Park Assistant III, Recreation Coordinator, Recreation Leader III, Recreation Specialist.
  - The Intern position is a temporary position intended as a range to attract appropriate candidates.
  - Combined the Head Cashier and the Cashier into 1 position (start at minimum wage?) and include 3 steps.

The Committee supported the structural changes except for the \$0.30/hour baseline step increase. The Committee supported the baseline increases with the request that the total amount be presented to the BOD.

### 3. Fiscal Impact

The increases have been accounted for in the proposed budget. The associated costs for the Fiscal Year are as follows:

- Full-Time (FT) Staff - 2.6% increase (7/1/2021): \$24,796
- Part-Time (PT) Staff - Minimum wage increase (\$1/hour raise for all PT staff): \$21,620.
- Medical Allowance increase (13 staff with benefits): \$7,020
- Structural adjustment for FT staff to eliminate overlap with direct reports at higher steps (with 2.6% increase): \$55,021
- Total of all proposed increases: \$108,457

Note these amounts do not include regular step increases.

### 4. Discussion

The recommendations in this report were part of thorough discussions and an iterative process with the Personnel and Finance Committees. While these changes address issues raised under employee negotiations and some of the internal issues with our salary scales, Staff anticipates further discussion and recommendations as we complete job descriptions and start external comparisons. The revision of the leave policies will undergo a systemic review and are not part of this recommendation. We anticipate this process beginning with the Personnel Committee later this FY.

### 5. Recommendation

Approve as presented.

### Attachments:

- A. Proposed FY 2021-22 Salary Scale

[https://paradisepprd-my.sharepoint.com/personal/defseaff\\_paradisepprd\\_com/Documents/Dan\\_OneDrive/BOD/BOD.Confidential-Staff.Wage.Consideration.Report.21.0525docx.docx](https://paradisepprd-my.sharepoint.com/personal/defseaff_paradisepprd_com/Documents/Dan_OneDrive/BOD/BOD.Confidential-Staff.Wage.Consideration.Report.21.0525docx.docx)  
7/8/2021

**Paradise Recreation & Park District**

**Summary Hourly Rate Scale**

**All Positions**

Fiscal Year -

2021-22

Effective Date: 7/1/2021

Date Approved: TBD

Version Date: 6/2/2021

**Calendar Year:**

**2021**

CLASSIFICATION	Area	Steps							
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)

**FULL-TIME - Hourly Rate**

ADMINISTRATIVE ASSISTANT II	Admin	20.79	21.41	22.06	22.72	23.40	24.10	24.82	25.57
ADMINISTRATIVE ASSISTANT III	Admin	26.07	26.85	27.65	28.48	29.34	30.22	31.12	32.06
ASSISTANT DISTRICT MANAGER	Admin	39.18	40.36	41.57	42.81	44.10	45.42	46.78	48.19
DISTRICT ACCOUNTANT	Admin	26.07	26.85	27.65	28.48	29.34	30.22	31.12	32.06
PARK MAINTENANCE I	Main	15.38	15.84	16.32	16.81	17.31	17.83	18.37	18.92
PARK MAINTENANCE II	Main	19.50	20.09	20.69	21.31	21.95	22.61	23.29	23.98
PARK MAINTENANCE III	Main	24.61	25.35	26.11	26.89	27.70	28.53	29.38	30.26
PARK SUPERVISOR	Main	31.05	31.98	32.94	33.93	34.95	36.00	37.08	38.19
RECREATION SUPERVISOR	Rec	31.05	31.98	32.94	33.93	34.95	36.00	37.08	38.19

**PART-TIME - Hourly Rate**

**MAINTENANCE**

PARK AIDE	Main	14.00							
PARK ASSISTANT I	Main	14.00	14.30	14.60					
PARK ASSISTANT II	Main	14.75	15.05	15.35					
PARK ASSISTANT III	Main	15.50	15.80	16.10	16.40	16.70			

**Encumbered Rate Multiplier**

Full-Time	1.3
Part-Time	1.15

**RECREATION**

RECREATION COORDINATOR	Rec	16.75	17.75	18.75	19.75	20.75			
RECREATION LEADER I	Rec	14.00	14.30	14.60					
RECREATION LEADER II	Rec	14.75	15.05	15.35					
RECREATION LEADER III	Rec	15.50	15.80	16.10	16.40	16.70			
RECREATION SPECIALIST	Rec	23.00	24.00	25.00	26.00	27.00			

**SWIM POOL**

CASHIER	Rec	14.00							
HEAD CASHIER	Rec	14.50	14.80	15.10					
INSTRUCTOR ASSISTANT	Rec	14.00	14.30	14.60					
LIFEGUARD INSTRUCTOR	Rec	14.75	15.05	15.35					
POOL MANAGER	Rec	17.75	18.05	18.35	18.65	18.95			
POOL SUPERVISOR	Rec	16.50	16.80	17.10	17.40	17.70			
SENIOR GUARD	Rec	15.25	15.55	15.85					
SWIM AIDE	Rec	14.00							

**OFFICE**

ADMIN ASSISTANT AIDE	Admin	14.00							
ADMINISTRATIVE ASSISTANT I (PT)	Admin	17.10	17.60	18.10	18.60	19.10			
ADMINISTRATIVE ASSISTANT II (P)	Admin	19.10	19.60	20.10	20.60	21.10			
INTERN	TBD	14.00	16.00	18.00	20.00	22.00			

Paradise Recreation & Park District

Summary Hourly Rate Scale

All Positions

Effective Date: 1/1/2022

Fiscal Year -

2021-22

Date Approved: TBD

Version Date: 6/2/2021

Calendar Year:

2022

CLASSIFICATION	Area	Steps							
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)

**FULL-TIME - Hourly Rate**

ADMINISTRATIVE ASSISTANT II	Admin	20.79	21.41	22.06	22.72	23.40	24.10	24.82	25.57
ADMINISTRATIVE ASSISTANT III	Admin	26.07	26.85	27.65	28.48	29.34	30.22	31.12	32.06
ASSISTANT DISTRICT MANAGER	Admin	39.18	40.36	41.57	42.81	44.10	45.42	46.78	48.19
DISTRICT ACCOUNTANT	Admin	26.07	26.85	27.65	28.48	29.34	30.22	31.12	32.06
PARK MAINTENANCE I	Main	15.38	15.84	16.32	16.81	17.31	17.83	18.37	18.92
PARK MAINTENANCE II	Main	19.50	20.09	20.69	21.31	21.95	22.61	23.29	23.98
PARK MAINTENANCE III	Main	24.61	25.35	26.11	26.89	27.70	28.53	29.38	30.26
PARK SUPERVISOR	Main	31.05	31.98	32.94	33.93	34.95	36.00	37.08	38.19
RECREATION SUPERVISOR	Rec	31.05	31.98	32.94	33.93	34.95	36.00	37.08	38.19

**PART-TIME - Hourly Rate**

**MAINTENANCE**

PARK AIDE	Main	15.00							
PARK ASSISTANT I	Main	15.00	15.30	15.60					
PARK ASSISTANT II	Main	15.75	16.05	16.35					
PARK ASSISTANT III	Main	16.50	16.80	17.10	17.40	17.70			

**Encumbered Rate Multiplier**

Full-Time	1.3
Part-Time	1.15

**RECREATION**

RECREATION COORDINATOR	Rec	17.75	18.75	19.75	20.75	21.75			
RECREATION LEADER I	Rec	15.00	15.30	15.60					
RECREATION LEADER II	Rec	15.75	16.05	16.35					
RECREATION LEADER III	Rec	16.50	16.80	17.10	17.40	17.70			
RECREATION SPECIALIST	Rec	24.00	25.05	26.10	27.15	28.20			

**SWIM POOL**

CASHIER	Rec	15.00							
HEAD CASHIER	Rec	15.50	15.80	16.10					
INSTRUCTOR ASSISTANT	Rec	15.00	15.30	15.60					
LIFEGUARD INSTRUCTOR	Rec	15.75	16.05	16.35					
POOL MANAGER	Rec	18.75	19.05	19.35	19.65	19.95			
POOL SUPERVISOR	Rec	17.50	17.80	18.10	18.40	18.70			
SENIOR GUARD	Rec	16.25	16.55	16.85					
SWIM AIDE	Rec	15.00							

**OFFICE**

ADMIN ASSISTANT AIDE	Admin	15.00							
ADMINISTRATIVE ASSISTANT I (PT)	Admin	17.50	18.00	18.50	19.00	19.50			
ADMINISTRATIVE ASSISTANT II (P)	Admin	19.50	20.00	20.50	21.00	21.50			
INTERN	TBD	15.00	17.00	19.00	21.00	23.00			



PRPD Board of Directors,

Much like many other organizations, the last year has been a tumultuous and tiring time for all our programs. We had to quickly transition our entire agency and business model to accommodate the needs of all the individuals we serve. The COVID-19 pandemic closed all our congregate setting programs including our Do-It Leisure Community Program. Although the Community Program has not been operating since March of 2020, in the interim we have challenged ourselves with providing the best possible services to our clients rather than bringing our clients to our services.

Throughout 2020 and the first half of 2021, we have been offering a plethora of different recreational and educational virtual programs. Because of the COVID-19 lockdown, we knew the individuals in our programs would have an incredibly difficult time with the transition from in-person to remote programming, so we dove in headfirst to create a variety of different recreational and educational based on-line services. With the help of Microsoft Teams, we were able to create, plan, and implement an all-virtual based educational program that has truly been a lifeline for many of the individuals we serve. Throughout the last year and a half, we have offered educational courses including, but not limited, to Horticulture, Culinary Arts, Functional academics, Health and Wellness, and much more. Even though the Community Program could not offer in-person activities, we still wanted to provide the individuals in our program with recreational outlets to enhance their quality of life during this difficult time. We offered virtual holiday parties, craft days, karaoke, game nights, and much more. Over the last year and a half, you could watch the stress and anxiety of the lockdown slowly melt away due to the efforts by everyone in the agency.

Not only were we trying to stay afloat through the pandemic, but Work Training Center also sold all our properties on Fair Street to the Jesus Center and relocated our administrative offices, landscaping, janitorial and the nursery to other locations in Chico. While this was a fantastic opportunity for us, it has put many administrative functions on hold including our annual department budgets. However, I have included the most current income statement dated May 2021.

As for the future state of the Community Program, that has yet to be determined. Due to the vulnerable population, we serve, and the uncertainty of the virus, we are moving at a very slow and cautious rate. We do not anticipate resuming any activities in the Community Program for this fiscal year (2021 – 2022). We are going to use this next year as a time to review, revise, and revamp how we provide services in this new post-COVID world. We realize this is not something our clients or stakeholders wish to hear, but it is the best and most prudent decision we can make right now to ensure a safe and prosperous future for those we serve.

Included in your packet is the most current income statement, the total number of participants, and programs offered from July 2019 through June 2021.

Kind Regards,

Jackie Glazer

WORK TRAINING CENTER  
INCOME STATEMENT  
09

Do-It Community Programs

RUN: 7/6/2021

ENDING: 5/31/2021

Name	PERIOD TO DATE			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Fundraising/Donations	0	0	0	1,356	0	1,356
Client Trips	0	0	0	240	0	240
Grants	0	0	0	2,506	0	2,506
Other Income	2,000	0	2,000	22,067	0	22,067
Retail Sales	0	0	0	9	0	9
Sale/Disposition of Assets	0	0	0	1,750	0	1,750
<b>Total Revenue</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>27,928</b>	<b>0</b>	<b>27,928</b>
<b>Gross Profit</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>27,928</b>	<b>0</b>	<b>27,928</b>
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
Salaries/Wages	3,917	0	(3,917)	50,947	0	(50,947)
Insurance Benefits	275	0	(275)	3,676	0	(3,676)
ER - Tax Shelter	57	0	(57)	85	0	(85)
Payroll Taxes	673	0	(673)	7,979	0	(7,979)
Worker's Comp - Staff	42	0	(42)	577	0	(577)
<b>Total Personnel Expense</b>	<b>4,963</b>	<b>0</b>	<b>(4,963)</b>	<b>63,265</b>	<b>0</b>	<b>(63,265)</b>
Activity Fees	0	0	0	71	0	(71)
Depreciation - Auto	0	0	0	1,724	0	(1,724)
Depreciation - Office	65	0	(65)	441	0	(441)
Dues/Subscriptions	0	0	0	60	0	(60)
Education/Training	32	0	(32)	95	0	(95)
Freight/Shipping	0	0	0	43	0	(43)
Fuel	0	0	0	107	0	(107)
Insurance - Auto	0	0	0	399	0	(399)
Insurance - Liability	0	0	0	42	0	(42)
Janitorial-Internal	131	0	(131)	914	0	(914)
Lease - Equipment	4	0	(4)	32	0	(32)
Maint. Auto - Internal	0	0	0	355	0	(355)
Maintenance-Software	51	0	(51)	547	0	(547)
Maintenance - Premises	0	0	0	111	0	(111)
Office Supplies	0	0	0	33	0	(33)
Outside Services	0	0	0	18	0	(18)
Program Supplies	15	0	(15)	133	0	(133)
Rent	479	0	(479)	3,629	0	(3,629)
Safety Equipment/Services	0	0	0	50	0	(50)
Computer Supplies/Equipment	53	0	(53)	1,317	0	(1,317)
Taxes - Real Estate	0	0	0	139	0	(139)
Telephone/Internet	105	0	(105)	1,066	0	(1,066)
Telephone - Cellular	86	0	(86)	1,039	0	(1,039)
Trash Removal	0	0	0	56	0	(56)
Travel - Staff	49	0	(49)	205	0	(205)
Utilities	62	0	(62)	775	0	(775)
<b>Total Other Expense</b>	<b>1,130</b>	<b>0</b>	<b>(1,130)</b>	<b>13,401</b>	<b>0</b>	<b>(13,401)</b>
<b>Total Operating Expense</b>	<b>6,093</b>	<b>0</b>	<b>(6,093)</b>	<b>76,665</b>	<b>0</b>	<b>(76,665)</b>
<b>Net Income (Loss)</b>	<b>(4,093)</b>	<b>0</b>	<b>(4,093)</b>	<b>(48,738)</b>	<b>0</b>	<b>(48,738)</b>
Distributed Admin Net	1,484	#DIV/0!	#DIV/0!	13,571	#DIV/0!	#DIV/0!
Net per Admin Distribution	(5,577)	#DIV/0!	#DIV/0!	(62,309)	#DIV/0!	#DIV/0!
Distr Share of Prod Gnr	0	0	0	0	0	0
Net Net	(5,577)	#DIV/0!	#DIV/0!	(62,309)	#DIV/0!	#DIV/0!

## DO-IT LEISURE PARTICIPANT STATISTICS

DATES: July 1, 2019 - Dec 31, 2019

*Units Of Service = Total number of hours served.*

ACTIVITY OR EVENT		BUDGET CODE: C = Community (DILCOM-09)	CHICO	PARADISE	OROVILLE	OTHER (Gridley, Artois, Los Molinos, Durham,)	TOTAL CLIENTS	UNITS OF SERVICE	
1	Summer Luau Dance	C	67	80	57	12	209	627	
2	Halloween Dance	C	50	65	46	11	167	501	
3	Holiday Dance	C	59	68	45	9	177	531	
4	Silver Dollar Speedway	C	17	7	1	0	25	100	
5	Karaoke	C	4	5	1	0	10	30	
6	Sunsplash Water Park	C	5	2	3	0	10	80	
7	The Wiz	C	3	5	2	0	10	80	
8	Hoagies and Hangouts	C	18	8	0	0	26	78	
9	Wii Tournament	C	5	5	0	0	10	30	
10	Manchester Beach KOA	C	7	4	0	1	12	864	
11	BBQ and Bingo	C	5	5	1	1	12	36	
12	Monster Trucks	C	8	3	0	0	11	48	
13	Addams Family	C	18	8	1	0	27	81	
14	Halloween Craft and Movie	C	12	10	3	1	25	75	
15	Wii Party	C	20	6	1	0	27	81	
16	Disney on Ice	C	6	4	0	0	10	80	
17	Cooking Class	C	17	6	1	0	25	75	
18	Victorian Christmas	C	CANCELLED DUE TO WEATHER						
19	Pancakes and Pajamas	C	3	6	1	0	10	30	
<b>PARTICIPATION &gt;&gt;&gt;</b>			<b>324</b>	<b>297</b>	<b>163</b>	<b>35</b>	<b>803</b>		
<b>TOTAL UNITS OF SERVICE &gt;&gt;&gt;</b>								<b>3,427</b>	

	CHICO	PARADISE	OROVILLE	OTHER	TOTAL
<i>estimated percentage of clients served per district &gt;&gt;</i>	40%	32%	24%	4%	100%

*\*Italics = Trips that are planned for June 2017 but have not occurred yet.*

## DO-IT LEISURE PARTICIPANT STATISTICS

*DATES: Jan 1 2020 - June 30, 2020*

*Units Of Service = Total number of hours served.*

ACTIVITY OR EVENT		BUDGET CODE: C = Community (DILCOM-09)	CHICO	PARADISE	OROVILLE	OTHER (Gridley, Artois, Los Molinos, Durham,)	TOTAL CLIENTS	UNITS OF SERVICE
1	Valentine's Dance	C	76	88	67	12	243	729
2	Harlem Globetrotters	C	9	0	0	0	9	72
3	New Year Bingo	C	25	3	0	1	29	87
4	Kings vs Spurs	C	8	1	1	0	10	90
5	Disney on Ice	C	6	5	1	0	12	96
6	Game Night	C	18	4	2	2	26	78
<b>PARTICIPATION &gt;&gt;&gt;</b>			<b>142</b>	<b>101</b>	<b>71</b>	<b>15</b>	<b>329</b>	

<b>TOTAL UNITS OF SERVICE &gt;&gt;&gt;</b>	<b>1,152</b>
--	--------------

<i>estimated percentage of clients served per district &gt;&gt;</i>	<b>CHICO</b> 43%	<b>PARADISE</b> 31%	<b>OROVILLE</b> 22%	<b>OTHER</b> 5%	<b>TOTAL</b> 100%
---	---------------------	------------------------	------------------------	--------------------	----------------------

## DO-IT LEISURE PARTICIPANT STATISTICS

*DATES: July 1, 2020 - Dec 31, 2020*

*Units Of Service = Total number of hours served.*

	ACTIVITY OR EVENT	BUDGET CODE: C = Community (DILCOM-09)	CHICO	PARADISE	OROVILLE	OTHER <small>(Gridley, Artois, Los Molinos, Durham.)</small>	TOTAL CLIENTS	UNITS OF SERVICE
1	Virtual Halloween Party	C	6	1	1	0	8	12
2	Drive Thru with Santa	C	15	1	1	0	17	51
3	Virutal Pancakes and Pajamas	C	3	0	1	0	4	6
<b>PARTICIPATION &gt;&gt;&gt;</b>			<b>24</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>29</b>	
<b>TOTAL UNITS OF SERVICE &gt;&gt;&gt;</b>								<b>69</b>

<i>estimated percentage of clients served per district &gt;&gt;</i>	CHICO	PARADISE	OROVILLE	OTHER	TOTAL
	83%	32%	24%	4%	FALSE

*\*Italics = Trips that are planned for June 2017 but have not occurred yet.  
Numbers are based off of our current sign-up sheets. Activities in red are estimated numbers.*

## DO-IT LEISURE PARTICIPANT STATISTICS

DATES: Jan 1 2021 - June 30, 2021

*Units Of Service = Total number of hours served.*

ACTIVITY OR EVENT		BUDGET CODE: C = Community (DILCOM-09)	CHICO	PARADISE	OROVILLE	OTHER (Gridley, Artois, Los Molinos, Durham,)	TOTAL CLIENTS	UNITS OF SERVICE
1	Virtual Inauguration Party	C	4	0	0	0	4	6
2	Virtual Moon Phase Party	C	4	3	0	1	8	12
3	Virtual Valentine's Day Party	C	5	1	1	0	7	10.5
4	Cookies & Cocoa Drive Thru	C	15	2	5	0	22	66
5	Virtual Mardi Gras Party	C	8	0	0	0	8	12
6	Virtual Space Party	C	6	0	0	0	6	9
7	Virtual Karaoke	C	6	0	0	0	6	9
8	Room Bloom Drive Thru	C	14	2	3	0	19	57
9	Virtual Mermaid Madness Karaoke	C	6	0	0	0	6	9
<b>PARTICIPATION &gt;&gt;&gt;</b>			<b>68</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>86</b>	

<b>TOTAL UNITS OF SERVICE &gt;&gt;&gt;</b>	<b>191</b>
--	------------

*estimated percentage of clients served per district >>*

CHICO	PARADISE	OROVILLE	OTHER	TOTAL
79%	9%	10%	1%	100%

# Staff Report

## July 14, 2021



DATE: 6/23/2021  
 TO: PRPD Board of Directors  
 FROM: Kristi Sweeney, Assistant District Manager  
 SUBJECT: 2021-2022 Ice Rink Considerations

### Summary

Staff seek Board direction on whether to proceed with the 2021-2022 ice rink season.

**Recommendation:** Staff seeks BOD direction on whether to proceed with the 2021-2022 Ice Rink season and if so, authorize the District Manager to complete the agreement with Magic Ice (due by July 31<sup>st</sup> to maintain the contract rate equivalent to the 2019-2020 season).

### 1. Background

The Paradise ice rink has been an iconic recreational activity that drew participants from inside and outside the District for seven seasons (2013-2020). Though the ice rink was never a net-positive contributor to District finances, the 2019-2020 season realized its highest level of sponsorship funding, thanks in no small part to the heroic efforts of Ice Rink Manager, Lorrennis Leeds.

### 2. Fiscal Impact

The financial investment in the ice rink is significant with substantial fixed costs (approximately \$104,000) and variable costs (mostly staff payroll, approximately \$80,000). The total seven-year net income of the Paradise on Ice Program is -\$342,309.51. Note that FY 18-19 is not listed in the table below due to the short duration of the season.

ICE RINK FINANCIAL SUMMARY - FIVE YEAR COMPARISON							
<b>INCOME</b>							
ITEM	THRU13-14	14-15	15-16	16-17	17-18	19-20	
RINK INCOME	183,803.18	123,230.90	115,591.11	81,580.12	110,611.79	61,306.71	
SPONSORS/ADS	60,734.00	19,040.00	21,601.00	17,400.00	14,800.00	56,765.82	
RENTALS	4,527.01	5,095.00	5,343.75	3,876.00	5,375.00	5,900.00	
CONCESSIONS	17,686.10	19,618.76	17,942.20	16,318.51	13,741.40	0.00	
MAT GRANT	22,413.75	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL</b>	<b>289,164.04</b>	<b>166,984.66</b>	<b>160,478.06</b>	<b>119,174.63</b>	<b>144,528.19</b>	<b>123,972.53</b>	
<b>EXPENSES</b>							
PAYROLL	THRU13-14	14-15	15-16	16-17	17-18	19-20	
<b>TOTAL</b>	<b>116,271.55</b>	<b>108,613.06</b>	<b>85,398.71</b>	<b>69,882.30</b>	<b>78,702.17</b>	<b>87,441.68</b>	
GENERAL EXP.	THRU13-14	14-15	15-16	16-17	17-18	19-20	
MARKETING	7,733.04	3,600.47	7,883.60	5,135.84	5,010.77	1,150.00	
RENTAL FEE	80,745.00	80,172.00	80,172.00	84,000.00	84,000.00	88,421.35	
RINK SUPPLIES*	15,022.97	3,766.48	1,656.60	471.62	2,827.88	8,163.82	
CONCESSION*	0.00	11,483.70	8,470.38	9,163.36	7,319.00	0.00	
SET UP	6,167.03	3,851.41	2,020.20	2,955.63	5,420.93	1,970.78	
EVENTS/MUSIC	5,444.98	19.98	84.88	29.97	29.97	19.98	
UTILITIES	14,538.00	10,764.72	8,889.00	19,505.92	21,500.00	15,548.16	
<b>TOTAL</b>	<b>129,651.02</b>	<b>113,658.76</b>	<b>109,176.66</b>	<b>121,262.34</b>	<b>126,108.55</b>	<b>115,274.09</b>	
FIXED ASSETS	THRU13-14	14-15	15-16	16-17	17-18	19-20	
PG&E UPGRADE	62,757.49	0.00	0.00	0.00	0.00	0.00	
MATS	22,413.24	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL</b>	<b>85,170.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
TOTAL INCOME	289,164.04	166,984.66	160,478.06	119,174.63	144,528.19	123,972.53	
TOTAL EXPENSES	331,093.30	222,271.82	194,575.37	191,144.64	204,810.72		
<b>TOTAL NET INCOME</b>	<b>-41,929.26</b>	<b>-55,287.16</b>	<b>-34,097.31</b>	<b>-71,970.01</b>	<b>-60,282.53</b>	<b>-78,743.24</b>	
<b>TOTAL 5 YEAR NET INCOME</b>		<b>-342,309.51</b>					

### 3. Discussion

The ice rink has been financially challenging as much as it has been a community success. This may be complicated by the apparent attempt as the City of Chico's to enter this market proposed budget shows \$300,000 of General Funds allocated to "Construct and install infrastructure to host a seasonal outdoor ice rink operation in the Downtown Chico Plaza."

On the other hand, staff have received verbal support and potential sponsorship offers. For example, the Town of Paradise is undergoing a phase of support for economic development with a logo and a program. Preliminary exchanges between staff show support for direct sponsorship and to recruit important community sponsors. Our staff developed over \$50K in sponsors during the 2019-2020 season serving a total of 5,305 visitors over the two and half month season.

Though financially difficult to justify a FY 2021-2022 ice rink season in Paradise, it should be noted that after the Camp Fire the District opened the ice rink and host a Christmas tree-lighting ceremony that buoyed the hope and spirits of both residents still on the Ridge and those displaced after the fire. The ice rink was already wildly popular and a source of pride for resident's pre-fire, but after the fire the ice rink became a symbol of resiliency and hope that residents of the District look forward to every year. If given adequate time staff could seek sponsorships and donations that could help offset costs of the ice rink, and plan/execute complementary programming and events that may increase ice rink visitors.

### 4. Recommendation

Depending on the direction given, the Board may authorize the District Manager to complete the agreement with Magic Ice (due by July 31<sup>st</sup> to maintain the contract rate equivalent to the 2019-2020 season).

#### Attachments:

- A. 2019-2020 Ice Rink Report

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2021/21.0714/2021.Ice.Rink.Considerations.Staff.Report.21.0524.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2021/21.0714/2021.Ice.Rink.Considerations.Staff.Report.21.0524.docx)  
7/8/2021



# 2019-2020 Ice Rink Report

Terry Ashe Recreation Center, Paradise, California

July 8, 2020



Prepared for:

**Paradise Recreation and Park District**



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Paradise Recreation and Park District

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**Suggested citation:**

PRRD [Paradise Recreation and Park District]. 2020. 2019-2020 Ice Rink Report. Terry Ashe Recreation Center. Final report. Lorrennis Leeds and Jeff Dailey. Paradise, California.

## **2019-2020 ICE RINK REPORT PARADISE RECREATION AND PARK DISTRICT**

### **I. EXECUTIVE SUMMARY**

The seventh season of the Paradise on Ice program continued to bring enthusiastic crowds to skate and enjoy the festive atmosphere between November 7, 2019 and January 20, 2020 at the Terry Ashe Recreation Center. We had an increased number of sponsors for the ice rink, which helped to offset lost revenue due to inclement weather and a Zamboni problem that necessitated extended closure of the Rink over the season. Despite the popularity of the rink, the net loss associated with the program continues to be a significant concern.

### **II. SPONSORS/DASHER BOARD ADS**

Our biggest sponsor this season was California Health and Wellness, which contributed \$20,000 to the ice rink. Our second top sponsor was Al McGreehan with a generous donation of \$13,443.82. We have had a total of 12 sponsors from local businesses in or around the surrounding community. The District introduced a new level of Sponsorship this season titled, "Sponsored Skate Day". This new sponsorship level costs \$1,500.00 and reduces admittance fees for patrons to \$6 per person (half price). Sponsors and the community both benefit from the Sponsored Skate Day offering. The Sponsor gets a dasher board and recognition throughout the day of their choosing via microphone announcements. The community benefits from half-off admission for the day. Six Sponsors elected to fund a Sponsored Skate Day. Dasher board sales totaled 26 this season, with several sponsors purchasing multiple boards. The combined sponsorship revenue for this season totals \$56,765.82. Wilson Printing continues to partner with us in producing the dasher board ads and banners.

### **III. STAFFING**

The Ice Rink Manager managed the day-to-day operations of the ice rink with Recreation Supervisor Dailey assisting in providing the daily financial necessities for daily operation. 24 new part-time, seasonal staff were hired and 5 returning seasonal employees worked as cashiers, skate guards, ice-maintenance technicians, and security. The Ice Rink Manager provided training for all positions to ensure the rink ran efficiently, while PRPD Maintenance staff provided the training for the maintenance of the rink itself. The newly hired staff were paid \$12.00 per hour, and the returning staff were paid based on the step increase appropriate with the District pay scale. The minimum wage increased \$1.00 as of January 1, 2020, which added to staffing costs. Another \$1.00 minimum wage increase is required January 1, 2021.

### **IV. MAGIC ICE AGREEMENT**

We renewed our agreement with Magic Ice, Inc. for the 2019-2020 season with the rental fee being \$84,000.00 which was the same as the previous season (Magic Ice has the option to raise fees by as much as 5% each season). The original rental fee was \$78,600.00. PRPD must

renegotiate the lease with Magic Ice before May 31st for the 2020-2021 season to ensure exclusive rental rights within a 100-mile radius of the Rink location.

## **V. MARKETING**

All radio and print ads incorporated at least a partial (and most times full) trade for dasher board ads and tickets. We had this relationship with Deer Creek Broadcasting, Chico News & Review, and North State Parent Magazine. We also had television spots on KHSL-TV and KNVN-TV running on a regular basis throughout the season through a partial trade for dasher boards and tickets. The front office displayed many different flyers that outlined the hours and prices of the rink, field trips/private parties, and how to sponsor the rink. Lorrennis Leeds, Administrative Assistant 1 and Ice Rink Manager, working in the main office helped to advocate for the ice rink this season. The electronic sign on the Skyway was extensively used to promote the rink and we received 730 new “likes” on our ice rink Facebook page. We utilized the Facebook ice rink page and the Paradise Recreation and Park District website to provide continuous information on upcoming events, half price days or anticipation of closed days due to bad weather. To increase the ice rink social media presence, staff suggest that the District expand our social outreach platforms to include: SnapChat, Twitter & Instagram to promote the next season. We were also able to capitalize on some anticipated “free advertising” as several newspaper articles and television news broadcasts featured stories on the ice rink, and we utilized the community calendar of the Chamber of Commerce. If the District elects to maintain the ice rink program, the ice rink Manager and supporting staff will meet at least once each month to plan, implement and execute outreach for sponsorship, donations, private rentals and parties with previous and new sponsors, donors, advertisers, schools, and community groups.

## **VI. FOOD TRUCK VENDORS**

This season we relied on food trucks vendors to serve the community with refreshments, rather than hosting a District concession stand. Despite efforts to recruit a wide variety of food trucks to come to our rink, we only had two vendors respond to our invitation to stage their food truck operations at the rink, Donna Vidal of Fiesta Fresh, and Jen Trzaskalski of Green Paradise Café on Wheels. Donna Vidal offered burritos, tacos, and nachos while Jen Trzaskalski offered whole food, veggie plates, and fajita bowls. Due to numerous inclement weather days that necessitated closure of the rink, Donna was unable to serve the community on days she had reserved. Overall, it was a success for the two vendors, and they had fun being a part of the experience. The District would continue to work with previous food truck vendors and solicit additional vendors to return next season, rather than return to the previous model of a District hosted concession stand. The District is considering sales of small merchandise, as there were quite a few inquiries for items such as hand warmers and socks that are not easy to find on the Ridge given the current lack of major retail stores. There is also a potential for sales of PRPD and ice rink branded merchandise such as sweatshirts and t-shirts.

## **VII. LESSONS**

Lessons were offered free to every ticket holder each Saturday morning from 10:30-11:30am. Initially the lessons were popular with good turnout, but as the season pressed on attendance decreased. We offered a senior skate time during the same hour each Saturday as lessons, which was popular with our regulars, some of whom were season pass holders. Some of the ladies participating in an indoor fitness class offered at TARC would come out to skate afterward. Staff introduced a teen skate night this season, offering exclusive use of the rink to teams each Friday from 9:00-11:00 pm.

## **VIII. RENTALS**

Rental revenue and attendance improved this year due to the extended season. We had a total of seven private rentals: birthday parties or holidays parties that rented the rink out sometimes with Room D, which brought in \$925.00 in revenue. There was a total of 20 field trips which contributed \$4,975.00 in revenue. Schools participating in field trip events to the rink were from Forest Ranch, Palermo, Paradise, and Chico. Staff provided a thank you card and group photo to each class participating in the field trip and were often rewarded with thank you cards and drawings from the children. To increase the number of school field trip rentals for next season, staff recommend reducing hours offered to the public Monday through Thursday to 3pm-8pm, which then allows enough time to accommodate up to two school fields trips each day Monday through Thursday.

## **IX. FEES/DISCOUNT NIGHTS**

Daily admission fee was \$12.00, season passes \$150.00, and family passes were \$300.00. The five-punch pass card was \$50.00, and the ten-visit punch card sold for \$100.00. Sponsored Skate Days reduced daily admission rates to \$6.00. We also offered a Buy one Get one Half off Tuesdays.

## **X. SANTA'S ARRIVAL**

Santa's Arrival event was held on Saturday, December 7th which was timed to coincide with the Truck Light Parade coordinated by the Chamber of Commerce. Our primary sponsor provided free flu shots all day to anyone (skater or not) who showed up. Flu shots were administered from a mobile health RV parked on the pavement across from the rink admission booth. This event was successful but drew a much smaller crowd than normal due to inclement weather conditions which necessitated rink closure. Recreation Coordinator Lori McCoslin coordinated the event with support from Marketing Coordinator Gayle Jaarsma, and the Ice Rink Manager Lorrennis Leeds. Santa's was played by former Board Member Morgan, who dressed the part with a fabulous costume and passed out toys to the Tiny Tots, who later performed Christmas carols under the awning stage overlooking the ice rink.

## **XI. MUSIC AND ENTERTAINMENT**

Regular music for the rink was provided via a Spotify subscription at a cost of \$9.99 per month. Music selections were diverse, inoffensive, and generally upbeat. “Holiday music” was included during the time between Thanksgiving and New Year’s Day. Spotty Wi-Fi service at times interrupted reception. Therefore, we downloaded music playlists to the Spotify account, in order to have uninterrupted music during hours of operation. While we tried to attract more live music, weather only allowed for one band to perform live music, though we had scheduled three bands play at different times during the season. Performers worked in trade for advertising, and tickets.

## **XII. SPONSOR PARTY**

Our sponsor party was held on Wednesday, November 16th from 5:30-7:30 pm. Approximately 4 out of the 14 sponsors (the number of sponsors at the time of the sponsor party) attended in addition to some PRPD staff and Board Members; a total of 13 people. The event featured food provided by Nic’s Restaurant, and wine provided by Topsy Horse. In addition to the food and drink, we had personalized awards and certificates for all who sponsored.

## **XIII. COMPETITION**

City of Chico Partnership with Chico Business Association has recently inquired about the day-to-day operations of our ice rink program as they consider the possibility to open their own version of an ice rink. Staff suggest getting the word out as quickly as possible to the public, to decrease the chance of another ice rink program setup near the District.

## **XIV. SUMMARY/RECOMMENDATIONS**

After seven seasons we have seen large variances in net revenue related principally to factors such as, the initial launch of the program, sponsor support, and weather conditions. Following the Camp Fire and a significantly diminished and discouraged population across the Ridge, staff had to increase efforts significantly to promote the ice rink to patrons, sponsors, donors and advertisers. Despite these challenges, it is encouraging that we had our second highest earnings for the ice rink program, thanks in large part to sponsors. With the experience of the previous six seasons and now a seventh under our belts, staff see a positive trend taking hold through our sponsorships. Staff continue to improve and streamline the efforts to get the rink in the black. As we attempt to meet District revenue objectives to accomplish a 100% recovery of all cost related to recreation programming, staff are keeping a list of potential seasonal staff re-hires, sponsors, and intend to more fully utilize social and print media resources and winter events that would compliment the ice rink to expand the marketability of this program beyond our county.

Recommendations for next year

# Photos



Figure 1 Sponsor Skate Day



Figure 2 Sunset at the rink



Figure 3 Snow on the rink



Figure 4 Skaters enjoying sun at the rink



Figure 5 Truck Parade



Figure 6 Healthnet flu shot bus



Figure 7 Sponsor appreciation party



Figure 8 Ice rink manager, Lorrennis Leeds



Figure 9 The Nice list



Figure 10 Kids playing at activity table



Table 1 – Annual Financial Comparison

<b>ICE RINK FINANCIAL SUMMARY - FIVE YEAR COMPARISON</b>							
<b>INCOME</b>							
<b>ITEM</b>	<b>THRU13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>19-20</b>	
RINK INCOME	183,803.18	123,230.90	115,591.11	81,580.12	110,611.79	61,306.71	
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MAT GRANT	22,413.75	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL</b>	<b>289,164.04</b>	<b>166,984.66</b>	<b>160,478.06</b>	<b>119,174.63</b>	<b>144,528.19</b>	<b>123,972.53</b>	
<b>EXPENSES</b>							
<b>PAYROLL</b>	<b>THRU13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>19-20</b>	
<b>TOTAL</b>	<b>116,271.55</b>	<b>108,613.06</b>	<b>85,398.71</b>	<b>69,882.30</b>	<b>78,702.17</b>	<b>87,441.68</b>	
<b>GENERAL EXP.</b>	<b>THRU13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>19-20</b>	
MARKETING	7,733.04	3,600.47	7,883.60	5,135.84	5,010.77	1,150.00	
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RINK SUPPLIES*	15,022.97	3,766.48	1,656.60	471.62	2,827.88	8,163.82	
CONCESSION*	0.00	11,483.70	8,470.38	9,163.36	7,319.00	0.00	
SET UP	6,167.03	3,851.41	2,020.20	2,955.63	5,420.93	1,970.78	
EVENTS/MUSIC	5,444.98	19.98	84.88	29.97	29.97	19.98	
UTILITIES	14,538.00	10,764.72	8,889.00	19,505.92	21,500.00	15,548.16	
<b>TOTAL</b>	<b>129,651.02</b>	<b>113,658.76</b>	<b>109,176.66</b>	<b>121,262.34</b>	<b>126,108.55</b>	<b>115,274.09</b>	
<b>FIXED ASSETS</b>	<b>THRU13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>19-20</b>	
PG&E UPGRADE	62,757.49	0.00	0.00	0.00	0.00	0.00	
MATS	22,413.24	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL</b>	<b>85,170.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
TOTAL INCOME	289,164.04	166,984.66	160,478.06	119,174.63	144,528.19	123,972.53	
TOTAL EXPENSES	331,093.30	222,271.82	194,575.37	191,144.64	204,810.72		
<b>TOTAL NET INCOME</b>	<b>-41,929.26</b>	<b>-55,287.16</b>	<b>-34,097.31</b>	<b>-71,970.01</b>	<b>-60,282.53</b>	<b>-78,743.24</b>	
<b>TOTAL 5 YEAR NET INCOME</b>		<b>-342,309.51</b>					

## Appendix I – Ice Rink Timeline

### April:

*(Lorrennis)*

- Update ice rink sponsorship packet and dashboard template.
  - Dashboard template: Z:\Recreation\Events\Ice\_Rink\2019-2020.Ice.Rink\Ice Rink Season 2019-2020\ICE RINK Sponsor Packet INFO 2019 (it will be needed to be updated-before handing it out)
  - List of 2019-2020 sponsors with pertinent information: Z:\Recreation\Events\Ice\_Rink\2019-2020.Ice.Rink\Ice Rink Season 2019-2020\Ice Rink-Sponsorships 2019-2020
  - Sponsorship packet: Z:\Recreation\Events\Ice\_Rink\2019-2020.Ice.Rink\Ice Rink Season 2019-2020\ICE RINK Sponsor Packet INFO 2019 (needs to be updated annually)

*(All staff)*

- Advocate for sponsorships (using an updated ice rink sponsor packet) beginning five months before the opening date of the Ice Rink. Ex: opening in November, start making calls, lunch dates, emails for dashboards, and sponsorships ahead of time by April.

### May:

*(Lorrennis)*

- Update fliers about the upcoming season and how to schedule field trips. Provide fliers to schools before they let out for the summer so teachers can coordinate field trips to the rink the following school year.
- Public Flyers: O:\Recreation\Events\Ice\_Rink\Ice Rink 2020-2021

*(Mark)* orders the ice rink for the upcoming season. Contract should be amended to exclude the skatehelpers, now that we own our own.

### July-August:

*(Jeff & Lorrennis)* Hiring for the ice rink. Look at previous employees and place an advertisement on social medias and internet sources. To be hired by the end of September.

*(Lorrennis/Gayle/Lori)*

- Call media sources schedule another season of ad runs. CN&R, Action News, Deer Creek Radio, Growing Up Chico., ETC.
- Plan events throughout the season, chocolate fest, skate fest, demos, tournaments, hockey games etc... Build a schedule for events and book providers.

### September:

*(Lorrennis)*

- Book travel and accommodations for Magic Ice staff who helps assemble the ice rink.

### October:

*(Lorrennis)*

- Staff training during the last week of the month and the first week of November.
- Once staff availability has been established create and post a weekly schedule during the staff training meeting. Schedule to be updated weekly. O:\Recreation\Events\Ice\_Rink\2019-2020.Ice.Rink\Ice Rink Season 2019-2020\Job Descriptions & Staff Info\Ice Rink Schedule 2019-20

*(Mark)* Maintenance staff assembles the ice rink.

**November:**

Opening day, the first week of November

**November – January:**

*(Lorrennis/Jeff)*

- Monitor staff, events, and scheduling for field trips, private parties.
- Regularly update social media sources (ie, Facebook, website, etc.).
- Maintain communication with current sponsors.
- Maintain the Zamboni maintenance and skate sharpening logs.
- Daily reconciliation of rink revenues, ensuring adequate cash for cashier change bags.
- Maintain accident/incident reports.

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DRAFT



# Staff Report

**July 14, 2021**

DATE: 7/6/2021  
TO: PRPD Board of Directors  
FROM: Dan Efseaff, District Manager  
SUBJECT: 2021 CSE Consulting Agreement

## Report in Brief

District seeks a cooperative agreement with Chico State Enterprises (CSE) to provide ecological and management services. The services will aid the District with environmental planning, permitting, project implementation, project monitoring and environmental review, reporting, and public education and outreach related to a variety of ecological and vegetation management projects on District parks, greenways, and open spaces. The initial project will not exceed a \$9,900 and will be billed monthly based on CSE rate schedule. We anticipate that other projects may be added in the future as needed. District legal counsel reviewed the agreement from CSE and there may be minor changes to the document from CSE.

**Recommendation:** Authorize District Manager to complete a cooperative agreement.

## Attachments:

- A. 2021 Consulting Agreement
- B. Certificate of Insurance

[https://paradisepprd.sharepoint.com/sites/BODMeeting/SharedDocuments/\\_BOD/2021/21.0714/8.3\\_2021.CSE\\_Consulting Agreement.Staff.Report.21.0524.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/SharedDocuments/_BOD/2021/21.0714/8.3_2021.CSE_Consulting Agreement.Staff.Report.21.0524.docx)  
7/8/2021



## Contract Number SP-21-298

### 2021 CONSULTING AGREEMENT BETWEEN THE PARADISE RECREATION AND PARK DISTRICT AND CHICO STATE ENTERPRISES

This agreement (the “Agreement”) is executed by and between Paradise Recreation and Park District, a California recreation and park district (the “District”), and Chico State Enterprises (“CSE”), a California non-profit, public benefit corporation CSE, and is based upon the following facts:

A. District desires to engage CSE as an independent contractor to perform those services described in Section 1 below on the terms and conditions set forth below.

B. CSE desires to accept such engagement as an independent contractor for District on the terms and conditions set forth below.

In consideration of the foregoing facts, the recital of which by this reference is incorporated in the Agreement below as though fully set forth, and of the mutual conditions, covenants and promises, set forth below, the parties agree as follows:

1. **Scope of Services.** District hereby engages CSE to provide services as described in the Cooperative Agreement (the “Services”), a copy of which is attached hereto as Exhibit “A.” The Services may be amended from time to time as the parties may agree in writing, with all other terms hereof remaining in force. Notwithstanding the foregoing, CSE will not initiate any task described in Exhibit “A” unless and until the parties agree upon such in a writing signed and dated by them as to the scope, schedule, and budget, or not to exceed amount of the particular task.

2. **Standard of Care.** CSE’s Services performed under this Agreement will be performed in a manner consistent with the care and skill ordinarily exercised by persons performing similar services under similar conditions and circumstances to third parties. When the findings and recommendations of CSE are based on information supplied to CSE by District and/or by others, such findings and recommendations will be warranted by CSE to be accurate and correct to the best of CSE its knowledge and belief. No person or entity other than District and CSE shall be construed as a beneficiary of this Agreement.

3. **Status as Independent Contractor.** District and CSE agree that CSE, in performing the Services, shall be and is an independent contractor of District and nothing herein at any time shall be construed to create the relationship of employer-employee or of joint venturers between District and CSE. Under no circumstances shall CSE look to District as its employer or partner. CSE shall not be entitled to any benefits accorded to District's employees, including, without limitation, Workers' Compensation, disability insurance, vacation or sick pay. CSE shall be free to perform similar or other services for other persons during the term hereof so long as such does not interfere with CSE's timely performance of the Services for and on behalf of District.

4. **Term.** The term of this agreement shall commence July 15, 2021 and conclude no later than December 31, 2022 upon completion of the Services. CSE represents that the Services to be performed by it can be completed by December 31, 2022. This Agreement may be extended for two consecutive one-year extensions upon mutual written agreement of the parties. Notwithstanding the foregoing, this Agreement may be terminated by either party by written notice should the other party fail substantially to perform its obligations under this Agreement and such default not be cured within seven days following delivery of such notice to it. Further notwithstanding the foregoing, either party may terminate this agreement without cause upon 30 days advance written notice to the other. If the District terminates this Agreement CSE without cause, CSE shall be paid for services performed and costs incurred by it up to the effective termination date, including its costs and expenses in concluding the Services in an orderly manner and preparing files and documentation, therefor for delivery to the District. In addition, any direct expenses incurred by CSE, including but not limited to cancellation fees or charges, shall also be reimbursed by District upon acceptable documentation thereof. CSE shall use reasonable efforts to minimize such additional charges.

5. **Payment.** District shall pay CSE a total sum not to exceed \$9,900.00 upon billing therefor by CSE. CSE shall bill District in installments upon completion by it of each task and delivery of the Deliverables therefor as identified in Exhibit "A." Exhibit B illustrates the rate schedule and or budget used for this project.



6. **Insurance Coverage.** At all times during the term hereof CSE shall keep and maintain in full force and effect Worker's Compensation insurance as required by applicable state laws as well as professional liability insurance with a limit of not less than \$2 million on claims made, annual aggregate basis, and commercial general liability and automobile liability insurance each with a limit of not less than \$2 million on an occurrence basis and provide the District with a certification of insurance naming the District as additional insured and an additional insured endorsement.

7. **Compliance with Laws.** District and CSE each shall use reasonable care in their efforts to comply with applicable laws, codes, ordinances and regulations in force at the time of the performance by each of those obligations on their part to be performed under this Agreement. Unless otherwise provided for in this Agreement or by law, the responsibility for making any disclosures or reports to any third party, for notifying all governmental authorities of the discovery of hazardous materials on the jobsite, and for taking corrective, remedial, or mitigative action shall be solely that of District. It is CSE's belief that the work is not subject to California Prevailing Wage Law, unless expressly identified as such within the scope of work. Should it be alleged or determined that some or all of the work is subject to California Prevailing Wage Law, then CSE shall bear such additional costs associated with CSE complying with those laws.

8. **No Authority to Act as Agent.** CSE acknowledges and agrees that it has no implied, inherent or apparent authority to act as an agent for District or bind District in any manner other than in performing the above services or to in any way obligate or bind the District. CSE further covenants that it shall not make any implied or actual representations to any other person that it has any such authority.

9. **Indemnification.** CSE agrees to defend, indemnify and hold harmless District and its officers, employees and agents from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of its acts or omissions in performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims for injury or damages are caused directly or indirectly by or result from the acts or omissions of CSE, its officers, agents or employees.

District agrees to defend, indemnify and hold harmless CSE, its officers, employees and agents from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of its acts or omissions in performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims for injury or damages are caused directly or indirectly by or result from the acts or omissions of District, its officers, agents or employees.

**10. General Provisions.**

- a. This Agreement shall constitute the entire agreement between the parties as to the subject matter hereof.
- b. This Agreement shall not be assigned by either party without advance written permission from the other party.
- c. This Agreement shall not be revised without the written consent of each party hereto.
- d. If any provision or portion thereof contained in this Agreement is held unconstitutional, invalid or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable and shall not be affected and shall remain in full force and effect.
- e. This Agreement shall be interpreted and construed in accordance with the laws of the State of California.
- f. Either party's failure to enforce any provision or provisions of this Agreement shall not be in any way construed as a waiver of any such provision or provisions or prevent that party thereafter from enforcing each and every other provision of this Agreement.
- g. Should litigation or arbitration be brought to enforce the terms of this Agreement, the prevailing party will be entitled to costs and reasonable attorney's fees.

Executed by signatures on the dates below.

FUNDER		CONTRACTOR	
<b>&lt;ENTER FUNDERS NAME&gt;</b>		<b>CHICO STATE ENTERPRISES</b>	
BY (AUTHORIZED SIGNATURE)	DATE	BY (AUTHORIZED SIGNATURE)	DATE
PRINTED NAME AND TITLE OF PERSON SIGNING Daniel S. Efseaff, District Manager		PRINTED NAME AND TITLE OF PERSON SIGNING Michele Flowerdew Director of Sponsored Programs Administration	
ADDRESS/E-MAIL Paradise Recreation and Park District, a California recreation and park district		ADDRESS/E-MAIL 25 Main Street, Suite 203, Chico, CA 95928-5388 mflowerdew@csuchico.edu	
AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 9,900	TOTAL AMOUNT ENCUMBERED TO DATE \$	PROJECT CODE 75-700XX-00	

Rev. 03/22/2021

**COOPERATIVE AGREEMENT**  
**Exhibit A – SCOPE OF WORK**

Chico State Enterprises (CSE):

The following describes the role and responsibilities and scope of work and/or services that CSE will provide to the District.

The CSE shall provide ecological and management services to District with the intent of assisting in environmental planning, permitting, project implementation, project monitoring and environmental review, reporting, and public education and outreach related to ecological and vegetation management projects, and other projects as assigned in District parks, greenways, open spaces, and maintenance districts. As requested by the District the CSE may also provide the overall project management and administration of projects under this Agreement.

All Projects and locations shall be agreed upon in writing and signed and dated by the District and the CSE. The CSE and District will sign a detailed scope of services, schedule and budget for each project assigned to the CSE prior to the commencement of work.

The work will include the following tasks:

1. Provide logistical support for the Projects.
2. Assist with the development of the scope of services for Projects to be performed by District staff or other contractors.
3. Develop and submit to the District for approval any public outreach or communication materials related to the Projects.
4. Identify, map, and flag biological species, including endangered, threatened, and special species of concern.
5. Trim, remove or plant threatened or special status vegetation using best management practices, or oversee others performing this work.
6. Provide ecological monitoring of outside contractors.
7. Assist the District in composing and filing defensible and useful CEQA document(s) and any pertinent regulatory permit(s) for the Projects.
8. Producing public outreach materials and attending public outreach, educational and other meetings as requested by the District.
9. Provide to the District status updates on the Projects, as needed or requested by the District.

The District will provide the following support for the above tasks:

1. Provide technical assistance and relevant information in support of the Projects, including but not limited to, previously prepared reports, findings, plans and maps, environmental review, and stakeholder or public outreach activities. The District will identify and provide to CSE the names and contact information of the District staff assigned by it from time to time to each project.
2. Provide keys to access District properties as needed.
3. Provide any previous surveys, documents, or other relevant information in its possession applicable to the tasks.
4. File and pay for any necessary regulatory or other permits, and/or for records requests for completion of the Project(s)
5. Assist in identifying stakeholders, public engagement activities, and community contacts in support of each Project, as applicable.

**COOPERATIVE AGREEMENT**  
**Exhibit B – Cost Schedule or Budget**

CSE will provide services according to the following budget:

<b>Task</b>	<b>Description</b>	<b>Cost</b>	<b>Due Date</b>
Ecological Management Services	Multiple projects within District	Not to exceed \$9,900	6/30/2022
<b>Total Cost</b>		Not to exceed \$9,900	

This project will not exceed a total cost of \$9,900 and will be billed monthly based on the rate schedule in the following Rate Card.

**Rate Card**

Compensation shall be based upon actual invoices received and shall be paid according to the following hourly rates. Total maximum compensation for the services outlined herein shall not exceed \$9,900.

	HOURLY RATE
CSE'S STAFF	
Project Manager/ Forester	\$78
Field Coordinator	\$58
SNA Fellow	\$27
Land Steward II	\$33
Land Steward I	\$30

Note:

Supplies/Materials/Travel or other operating expenses required on this project will be charged at actual costs plus indirect costs of 18.5%. Indirect costs are already contained in the hourly rates listed above.

District will be notified of Supplies/Materials/Travel or other operating expenses prior to project commencement.

Hourly rates stated above may be modified without amendment based on administrative changes in pay scales. In such event CSE shall provide 30 days advance notice of such change including its new rate schedule.

Hourly rates stated above are based upon an 8-hour work-day and 40 hour work week. Overtime will be charged at a premium rate of one and one-half times the rates above. Overtime must be approved in advance in writing (including Email) by an authorized representative of sponsor or funder.

# CERTIFICATE OF COVERAGE

DATE (MM/DD/YYYY)  
6/28/2021

**PRODUCER**

Alliant Insurance Services, Inc.  
100 Pine Street  
11th Floor  
San Francisco CA 94111

THIS CERTIFICATE IS ISSUED AS A MATTER OF EVIDENCE ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE MEMORANDUM(S) OF COVERAGE BELOW.

THIS CERTIFICATE OF COVERAGE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING COVERAGE PROVIDER, AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: IF THE CERTIFICATE HOLDER IS AN ADDITIONAL COVERED PARTY, THE MEMORANDUM OF COVERAGE MUST BE ENDORSED. A STATEMENT ON THIS CERTIFICATE DOES NOT CONFER RIGHTS TO THE CERTIFICATE HOLDER IN LIEU OF SUCH ENDORSEMENT(S).

IMPORTANT: IF SUBROGATION IS WAIVED, SUBJECT TO THE TERMS AND CONDITIONS OF THE MEMORANDUM(S) OF COVERAGE AN ENDORSEMENT MAY BE REQUIRED. A STATEMENT ON THE CERTIFICATE DOES NOT CONFER RIGHTS TO THE CERTIFICATE HOLDER IN LIEU OF SUCH ENDORSEMENT(S).

**NAMED COVERED PARTY**

CSU Chico State Enterprises  
25 Main Street, Ste 203  
Chico CA 95928

**PROGRAM AFFORDING COVERAGE**

A: CSURMA AORMA

B: AORMA WC/Safety National Cas.

C:

**COVERAGES**

THIS IS TO CERTIFY THAT THE COVERAGE IS AFFORDED TO THE ABOVE NAMED MEMBER, AS PROVIDED BY THE MEMORANDUM(S) OF COVERAGE, FOR THE PERIOD SHOWN BELOW. NOT WITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE COVERAGE AFFORDED BY THE PROGRAM DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH MEMORANDUM(S) OF COVERAGE. THE FOLLOWING COVERAGE IS IN EFFECT

JPA LTR	TYPE OF COVERAGE	MEMORANDUM NUMBER	COVERAGE EFFECTIVE DATE (MM/DD/YY)	COVERAGE EXPIRATION DATE (MM/DD/YY)	LIMITS
A	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Prof Liability <input checked="" type="checkbox"/> Contractual Liab GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> MEMOR-ANDUM <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC	AORMA-2122-01	7/1/2021	7/1/2022	EACH OCCURRENCE \$ 5,000,000 FIRE DAMAGE (Any one fire) \$ MED EXPENSE (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 5,000,000 GENERAL AGGREGATE \$ 5,000,000 PRODUCTS-COMP/OP AGG \$ 5,000,000
A	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	AORMA-2122-01	7/1/2021	7/1/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 5,000,000 \$
B	<b>WORKERS' COMPENSATION AND EMPLOYERS LIABILITY</b> ANY PROPRIETOR/PARTNER/ EXECUTIVE/OFFICER/MEMBER EXCLUDED? IF YES, DESCRIBED UNDER SPECIAL PROVISION BELOW	AORMA-WC-2122	7/1/2021	7/1/2022	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E L EACH ACCIDENT \$ 5,000,000 E L DISEASE - EA EMPLOYEE \$ 5,000,000 E L DISEASE - POLICY LIMIT \$ 5,000,000
	OTHER				
	OTHER				

**DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL/PROVISIONS**

Note: Workers' Compensation Coverage is provided as evidence only.  
 Paradise Recreation and Park District, a California Recreation and Park District are named as additional covered parties as respects the 2021 Consulting Agreement to provide ecological and management services to the District, located at Butte County - Paradise CA. Project/proposal#: 75-700XX-00.  
 Project Director: Eli Goodsell. Term of Agreement: July 15, 2021 - December 31, 2022.

**CERTIFICATE HOLDER**

Paradise Recreation and Park District, a California  
 Recreation and Park District  
 Attn: Daniel S. Efseaff, District Manager  
 6626 Skyway  
 Paradise CA 95969

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED MEMORANDUM(S) OF COVERAGE BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE MEMORANDUM(S) OF COVERAGE PROVISIONS.

AUTHORIZED REPRESENTATIVE *Memo Song*





**Staff Report****July 14, 2021**

DATE: 6/25/2021  
TO: Board of Directors  
FROM: Catherine Merrifield, District Accountant  
SUBJECT: Approval of District Audit Service Proposal for FY 2020-21

**Summary**

In November 2017, the Board took action to approve Holly Pladson, CPA to perform the District's fiscal year audits for three years; FY 2017-18, 2018-19, and 2019-20. Ms. Pladson requested an increase of the original proposal amount last year. Staff have been satisfied with Ms. Pladson's service and would like to retain Ms. Pladson, for the next audit (FY 2020-21). This additional year of audit services would allow District staff the opportunity to address the comments and concerns identified in previous audits, which may allow for a clean slate and previously identified comments resolved. The District could consider an RFP for subsequent audits.

Additionally, grant funding provided by the USDA for equipment purchases requires the District to complete the FY 2020-21 audit within 5 months of the end of the fiscal year. Ms. Pladson is available to complete the District's FY 2020-21 audit by this deadline.

**Recommendation:** Approve the proposal from Holly Pladson, CPA for FY 2020-21 audit.

**Attachments:**

- A. Holly Pladson, CPA audit proposal

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7/8/2021



**PARADISE RECREATION & PARK DISTRICT**  
**PROPOSAL FOR INDEPENDENT AUDIT SERVICES**  
**YEAR ENDING JUNE 30, 2021**



**HOLLY B. PLADSON**

—◆ Certified Public Accountant ◆—

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## HOLLY B. PLADSON

—◆ Certified Public Accountant ◆—

June 5, 2021

Paradise Recreation and Park District

Attn: Dan Efseaff, District Manager  
6626 Skyway  
Paradise, CA 95969

Mr. Efseaff and Members of the Board of Directors:

I am pleased to respond to your request to submit my proposal to serve as auditor for Paradise Recreation and Park District for the year ending June 30, 2021.

The accompanying proposal contains a statement of qualification for providing Paradise Recreation and Park District with the finest quality professional services. Please feel free to give me a call if you have any questions.

Very truly yours,

*Holly B. Pladson, CPA*

HOLLY B. PLADSON, CPA

*Email: [holly@hpladsoncpa.com](mailto:holly@hpladsoncpa.com)*

*HBP: akb*

70 Declaration Drive, Suite 202, Chico, CA 95973

530.342.4002 Phone ◆ 530.342.4099 Fax

[www.hpladsoncpa.com](http://www.hpladsoncpa.com)

## **INTRODUCTION - FIRM HISTORY AND PHILOSOPHY**

I am a locally-owned certified public accounting firm supporting local businesses and individuals in northern California.

My philosophy has always been to provide the finest auditing, accounting, tax, and management advisory services that are available in the communities I serve; to be associated with clients who wish to reach their maximum potential; and to be a firm that is enjoyable to work for and rewarding to work with. My goals are to contribute to the community and the profession to which I belong and to grow, but never to lose the personal relationship with clients, who are the foundation of my practice.

I am organized to provide a full range of accounting, auditing, tax, management consulting, and related services. I am committed to excellence of service; I take a constructive approach and maintain uniformly high standards of quality and responsibility in every area of my practice. My practice includes one accounting personnel, one administrative assistant, and myself. Every engagement I undertake is under my personal direction. I continue to be concerned with the development of new approaches and techniques, all directed toward rendering the highest quality services at a reasonable cost.

I am properly licensed for practice as a Certified Public Accounting firm. I am a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. As a condition of membership, I am required to have a system of quality control in place and to have that system audited every three years by a peer review team.

## **APPROACH, SCOPE, AND TIMING OF THE AUDIT**

### **Field Work**

I will conduct a planning conference with your administrative staff during the preliminary audit field work. During this process, I will document your accounting and financial reporting systems, your internal control systems with identification of controls in place, and build your permanent files to include all contracts and organization data. I will also determine if the Organization is subject to Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requirements.

When your books are closed, I will request a copy of your trial balance detail. I will test the internal control system as a whole. Internal control transaction samples will be selected using random number generator software. Based upon the results of these tests, I will then design my substantive and compliance audit steps. Some of my tests may include certain transactions and records to determine the Organization's compliance with various resolutions and policies of Paradise Recreation and Park District. Analytical procedures will be performed at the beginning and ending stages of the audit. These procedures will include comparison of prior year to current year balances. In addition, I will send confirmations to your funding sources and legal counsel, and others, as appropriate.

## **Audit Objectives**

The objective of my audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America under Generally Accepted Accounting Principles (GAAP) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's *Minimum Audit Requirements for California Special Districts*, and will include tests of the accounting records of Paradise Recreation and Park District and other procedures I consider necessary to enable me to express such an opinion. If my opinion on the financial statements is other than unqualified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed an opinion, I may decline to express an opinion or to issue a report as a result of this engagement.

I will also provide a report (that does not include an opinion) on internal control over financial reporting and on my tests of compliance with certain laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, based on an audit of financial statements performed in accordance with *Government Auditing Standards*. This report will include a statement that the report is intended solely for the information and use of management and specific legislative or regulatory bodies and is not intended to be, and should not be, used by anyone other than these specified parties.

## **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the financial position and of the changes in financial position and cash flows in conformity with U.S. generally accepted accounting principles.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting Paradise Recreation and Park District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud, or illegal acts affecting the government received communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that I may report.

## **Conclusion of the Audit**

As part of the audit, I will prepare a draft of your financial statements and related notes as of and for the year ending June 30, 2021. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. If you include MD&A in your audit reports, I will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America.

I will also report on supplementary information other than RSI that accompanies the District's basic financial statements. This supplementary information other than RSI will be subject to the auditing procedures applied in the audit of basic financial statements of the District. In accordance with *Government Auditing Standards*, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified, management-level individual to be responsible and accountable for overseeing my services.

## **Exit Conference**

An exit conference will be held to communicate to management any observations or recommendations, including any internal control and compliance observations noted during the engagement. I will also discuss any audit adjustments identified during the audits. The exit conference will be held at the conclusion of the field work.

## **Deliverables**

At the conclusion of the audit, I will provide up to twelve bound hard copies of the audit, one loose page copy of the audit, and a copy of the audit in PDF format.

## **Retention of Documents**

At the conclusion of the audit, I will retain all documentation for this engagement for a minimum of seven years after the date of the audit report.

## **QUALIFICATIONS, EXPERIENCE AND EDUCATION**

I would be the partner responsible for planning and performing all aspects of this audit. My staff accountant will assist on various parts of the audit as deemed appropriate. My office is located in a professional complex in Chico, California. Out of concern for the environment, I conduct all of my audits using a well-respected paperless auditing program, whereby most documents can be scanned in and electronically referenced.

I have over 30 years of experience, including nonprofit entities, small to medium sized special districts, healthcare districts, joint power authorities (public entity risk pools), governmental contractors, and for-profit entities.



I have worked for a few regional CPA firms in Sacramento and Chico before opening my own practice in 2009. With my expertise, I taught Governmental and Not-for-Profit Accounting at California State University, Chico for over five years.

I currently provide audit services to several nonprofit and governmental entities and special districts. My focus for the past several years has been on nonprofit entities and governmental special districts.

I am independent with respect to Paradise Recreation and Park District.

### **Licenses and Memberships**

I am properly licensed to practice in the State of California. My California CPA license number is 73423, and is current through February 28, 2023.

I am a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

I hold a Not-for-Profit Certificate from the American Institute of Certified Public Accountants (2017).

### **Fees**

I believe that Paradise Recreation and Park District can receive the quality service you seek at a reasonable cost.

The professional fees are based on the time spent on the engagement at hourly rates. My rates are comparable to those of other accounting firms. However, I believe that my service approach and technique provide a unique capability to achieve cost savings while maintaining the highest quality standards.

I agree to perform the audits for the following amounts:

	For Year Ended June 30: 2021
Audit of Governmental Financial Statements, including applicable Government Auditing Standards and the State Controller's Minimum Audit Requirements for California Special Districts and preparation of all related reports.	\$22,500

Additional fees, above and beyond the scope of the audit, but as not to impair my independence, will be billed at \$225 per hour, and you will be notified in advance of incurring these expenses.

The above fee is based on anticipated cooperation from you and the assumption that unexpected circumstances will not be encountered. This fee does not include any out-of-pocket costs such as postage, and mileage.

I understand that you will provide me with all financial records and related information required and that you are responsible for the accuracy and completeness of that information. In the event that any additional services may be required, those services will be discussed with you in advance and billed separately.

I appreciate the opportunity to present my professional qualifications to you, and will be pleased to provide any additional information you require.

Very truly yours,

*Holly B. Pladson, CPA*

HOLLY B. PLADSON, CPA

*holly@hpladsoncpa.com*