



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, November 09, 2022, 6:00 pm

The public may listen to this meeting via computer or telephone. The public may submit comments prior to the meeting via email to BODclerk@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=TXRZdUNPTk5MNFM1SWdvdzlmZENUQT09> Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose). Meeting ID: 845 1856 1101 Password: 6626

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. Roll Call
- 1.3. Welcome Guests:
- 1.4. Special Presentations:
 - A. Mark Cobb (Park Supervisor, PRPD) - Certificate of Appreciation for Eagle Scouts, Nate Seidenglanz and Xavier Peck
 - B. Jennifer Arbuckle (Jennifer Arbuckle Consulting) - PRPD's Beverage Container Recycling Program and Grant Update.

2. PUBLIC COMMENT

3. CONSENT AGENDA

- 3.1. Board Minutes:
 - A. Regular Meeting of October 12, 2022, and
 - B. Special Meeting of October 19, 2022.
- 3.2. Correspondence: None
- 3.3. Payment of Bills/Disbursements (Warrants and Checks Report)
Check #054534 – 054650 and ACHs
- 3.4. Information Items (Acceptance only):
 - A. Safety Committee Minutes of October 20, 2022.

4. COMMITTEE REPORTS

- 4.1. Finance Committee Meeting. – The Finance Committee met on October 25, 2022, to review Auditor responses to and findings of the District's Request for Proposal (RFP).

5. OLD BUSINESS

- 5.1. Paradise Horseman's Association (PHA) Annual Report (Information only). – Scarlett Miller (PHA President) will present the Annual Report as per the lease agreement.
- 5.2. Approval of Audit Proposal. – Staff posted a Request for Proposal (RFP) to complete an annual audit of District finances (audit services) for Fiscal Year (FY) 2021-22, FY 2022-23, FY 2023-24, FY 2024-25, and FY 2025-26. **Recommendation:** *Approve the Audit Proposal from Harshwal & Company LLC.*

6. NEW BUSINESS

- 6.1. Recognition of District Maintenance Staff (Resolution 11-1-519). – In recent years, District Personnel have rose to incredible levels of performance, as the District met challenges with COVID

and recovery from the Camp Fire. Our Parks staff performance over this time is a testament to their dedication, perseverance, and resilience. The District Manager and the Board of Directors would like to recognize the District's Maintenance Crew for their accomplishments in making District facilities an important part of the community. **Recommendation:** *Adopt Resolution 11-1-519 as presented.*

7. **REPORTS**

7.1. District Report

7.2. Board Liaison Report

8. **CLOSED SESSION:** NONE

9. **BOARD COMMENT**

10. **ADJOURNMENT**

Adjourn to the next regular meeting on 12/14/2022 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@paradisepspd.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, 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.

004896

Paradise Recreation and Park District
Board of Directors Regular Meeting
 Magalia Community Center
 October 12, 2022

MINUTES

1. CALL TO ORDER:

The Regular Meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Chairperson Al McGreehan at 6:05 p.m.

1.1 PLEDGE OF ALLEGIANCE:

Chairperson McGreehan led the Pledge of Allegiance.

1.2 ROLL CALL:

Present: Al McGreehan (Chairperson), Steve Rodowick (Vice-Chairperson), Robert Anderson (Director),

Present via teleconference: Mary Bellefeuille (Secretary)

Excused: Dennis Ivey (Director).

PRPD STAFF:

Present: Dan Efseaff (District Manager), Kristi Sweeney (Assistant District Manager), Mark Cobb (Park Supervisor), Jeff Dailey (Recreation Supervisor), Catherine Merrifield (District Accountant), Sarah Hoffman (Board Clerk), Lori McCoslin (Recreation Specialist), Sunny Quigley (Administrative Assistant II), Lorrennis Leeds (Administrative Assistant I)

Present via teleconference: Chris Thomas

1.3 WELCOME GUESTS:

Chairperson McGreehan welcomed the guest present.

Present: Chris Rauen (Magalia Community Center), Calli-Jane (Butte Fire Safe Council), John Stonebraker, Bill Reeves, Jill (Last name unknown)

Present via teleconference: Patrick Farr (Melton Design Group), Kim Jacobi, Laura Miles,

1.4 SPECIAL PRESENTATIONS:

A. Wildfire Safety Progress and Programs on the Ridge - Calli-Jane West (Butte Fire Safe Council)

Calli- Jane gave an in-depth presentation on the Butte Fire Safe Council. She talked about their mission, the programs they put on, and the problems they are trying to solve.

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She mentioned the council working on a forest management plan and interest in an Adopt- a Forest.

Calli0 Jane also talked about the success of the 1st Annual Grazing Festival.

Citizen Stonebraker asked about the Wildfire Summit and Calli-Jane informed him that it would be on December 7, 2022.

Vice- Chairperson Rodowick asked how well of a connection Butte Fire Safe Council has with the Fire Service. Calli- Jane provided feedback.

Chairperson McGreehan asked about target areas and the areas that had exemptions and who made the call on the exemption and asked about the grant funding. Calli-Jane provided a response on the exemptions and explained some grant funding resources.

B. Update on Magalia Community Park (MCP) – Chris Rauen

Chris gave a presentation on Magalia Community Center (events, upgrades, future plans and upgrades to the center.

Chairperson McGreehan stated that the presentation was very thorough and asked about the board he is working with in regard to Magalia Community Center.

Both District Manager Efseaff and Recreation Specialist McCoslin commented on the hard work from the Magalia Community Park and Chris Rauen to get the building in order.

Citizen Jill also expressed her gratitude to Chris.

2. PUBLIC COMMENT:

Citizen Stonebraker made a public comment regarding facilities within Magalia should take input from people within that community.

3. CONSENT AGENDA :

1. Board Minutes: Regular Meeting of September 14, 2022
2. Payment of Bills/Disbursements (Warrants and Checks Report)
Check #054420 – 054530 and ACH payments
3. Information Items (Acceptance only): Safety Committee Meeting Minutes from September 15,2022

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MOTION:

Vice-Chairperson Rodowick moved to approve the Consent Agenda and Director Anderson seconded the motion, and the motion carried with 4 ayes.

ROLL CALL VOTE:

Chairperson McGreehan, aye; Vice-Chairperson Rodowick, aye; Secretary Bellefeuille. Aye; Director Anderson, aye.

Chairperson McGreehan asked for board concurrence to move item 6.2 to after item 3. There was board concurrence.

6.2. Real Estate Donation of 5636 Feather River Pl. (Miles Property). – The District has the opportunity to accept the donation of real estate in Paradise from Laura Miles (APN # 054-250-054). The property could be used as the initial property for park expansion in this high fire risk area. *Recommendation: Approve Resolution #22-10-2-518 to authorize the District Manager signatory authority to finalize the acquisition of Feather River Place property donation with the completion of vegetation work to meet Town of Paradise standards.*

District Manager Efseaff gave a report on the property.

Vice- Chairperson Rodowick stated that he visited the property and gave insight on observations including new construction.

Chris Thomas gave information on the Town of Paradise’s Draft Housing Element, which this project would support. Chairperson McGreehan stated that when the draft is approved, this matches well with the buffer project provided additional properties are added.

Kim Jacobi (realtor) gave some further insight on the project and that she was receiving bids to get the property up to compliance (Certification of town Vegetation).

Board members then asked various questions about the property like:

1. How long would it take to get the property up to compliance?
2. Who would maintain the property?
3. Is there a chance PRPD could get surrounding property?

Both District Manager Efseaff and Kim Jacobi provided feedback to the questions. District Manager Efseaff noted that long-term management will be a concern and that if revenue mechanisms do not work out or the if property becomes a burden for the District, it could be sold.

Citizen Stonebraker also made a comment about the property and not seeing it as something the District should take on.

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MOTION:

Vice- Chairperson Rodowick moved to approve Resolution# 22-10-2-518 and to authorize the District Manager signatory authority to finalize the acquisition of Feather River Place property donation. Secretary Bellefeuille seconded the motion, and the motion carried with 3 ayes and 1 noe.

ROLL CALL VOTE:

Chairperson McGreehan, aye; Vice-Chairperson Rodowick, aye; Secretary Bellefeuille. Aye; Director Anderson, no.

4. COMMITTEE REPORTS:**4.1. Recreation and Park Committee Special Meeting. – There was a special meeting held on September 13, 2022, to discuss Lakeridge Park Updates and the “Coming Soon,’ sign design.**

Secretary Bellefeuille asked when the sign will be going up. District Manager Efseaff said that it should be up by the end of the month.

4.2. Recreation and Park Committee Meeting. – The Recreation and Park Committee met on September 27, 2022, to discuss Feather River Place, grant funding at Lakeridge Park, Camp Fire outstanding claims, and Eco Green Solutions, along with some closed session items.

Director Anderson asked why the Camp Fire outstanding claims was on a Recreation and Park Committee Meeting and not a Finance Committee Meeting. District Manager Efseaff stated it would be on a future Finance Committee Meeting.

Chairperson McGreehan asked for board concurrence to accept the reports. The board concurred.

5. OLD BUSINESS:**5.1 PRPD Sponsored Community Recreation and Assistance Grant. – Staff seek feedback, direction, and possible approval of a new grant program to be sponsored by the Paradise Recreation and Park District (PRPD, District) to fund community recreation events, programs, and/or classes. Recommendation: *Provide direction on the PRPD Sponsored Community Recreation and Assistance grant and potentially authorize staff to solicit applications.***

Assistant District Manager Sweeney gave a brief oral presentation on the item

Chairperson McGreehan asked Assistant District Manager Sweeney to give a brief explanation on the grading rubric. District Manager Efseaff added some additional information.

Board members then took turns making comments about the grading rubric and suggested changed. Assistant District Manager Sweeney took note of the changes. The changes are as followed:

1. Make the Concow/Yankee Hill area worth 2 points, just as Butte Creek Canyon is.
2. Reduce the scoring weight for “Participants from Underserved Populations” worth only 20% instead of 25.

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3. Reduce the scoring weight for “Participants from Underserved Locations within the District” to 20% instead of 25.
4. Increase the scoring weight for “Coordination/Collaboration with Additional Partners” worth 15% instead of 5.

Citizen Stonebraker made a comment about the rubric percentages.

MOTION:

Chairperson McGreehan moved to authorize staff to solicit applications. Director Anderson seconded the motion, and the motion carried with 4 ayes.

ROLL CALL VOTE:

Chairperson McGreehan, aye; Vice-Chairperson Rodowick, aye; Secretary Bellefeuille. Aye; Director Anderson, aye.

6. NEW BUSINESS:

6.1 Real Estate Donation of 6221 Forty Oaks Lane (Thompson Property)– The District has the opportunity to accept the donation of real estate in Paradise from the Thompson Family Trust (APN# 051-060-035). The property is adjacent to Bille Park and could be used for further park expansion. Staff seeks authority to complete the acquisition. *Recommendation: Approve Resolution #22-10-1-517 to authorize the District Manager signatory authority to finalize the acquisition of Forty Oaks Lane property donation.*

District Manager Efseaff gave an oral presentation on the property.

Many questions were asked by board members about the properties next to it (if PRPD could acquire it), what was being build near it, (a house that was already finished), and about the access to the property via the trail from Bille Park. District Manager Efseaff provided feedback to these questions.

Chairperson Al McGreehan also asked if the owner had received a certification to change the land use. Christ Thompson didn’t have an answer but said he would find out.

Both Director Anderson and Park Supervisor Cobb made comments about this being a park enhancement and the opportunity to accept the land was more than worth it.

Citizen Stonebraker made a brief comment about the trail leading to the property from Bille Park.

MOTION:

Vice-Chairperson Rodowick moved to approve Resolution# 22-10-1-517 to authorize the District Manager signatory authority to finalize the acquisition of Forty Oaks Lane property Donation. Secretary Bellefeuille seconded the motion, and the motion carried with 4 ayes.

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ROLL CALL VOTE:

Chairperson McGreehan, aye; Vice-Chairperson Rodowick, aye; Secretary Bellefeuille. Aye; Director Anderson, aye.

6.3. Memorandum of Understanding (MOU) with the Thermalito Water and Sewer District (TWSD). – Over the past few months, Staff have discussed a potential partnership with TWSD to explore the feasibility of recreation at Concow Lake. The Feasibility Report will be presented to the respective boards with recommendations in December 2023. TWSD approved the agreement at their September meeting. *Recommendation: Adopt the MOU as presented.*

District Manager Efseaff gave a brief description on the MOU and what it was about.

Chairperson McGreehan asked if this was just something PRPD was exploring. District Manager Efseaff stated that it was and that he was just gathering information and thoughts.

Director Anderson made comments about past recreation out at Concow Lake.

Citizen Stonebraker said he thought it was a great idea.

MOTION:

Secretary Bellefeuille moved to adopt the MOU as presented. Director Anderson seconded the motion, and the motion carried with 4 ayes.

ROLL CALL VOTE:

Chairperson McGreehan, aye; Vice-Chairperson Rodowick, aye; Secretary Bellefeuille. Aye; Director Anderson, aye.

6.4. 2022 Recreation Program Review (Oral) (Information only). – Historically, Staff have presented an End of Year Report summarizing Recreational Program accomplishments. While that will be forthcoming in 2023, staff wanted to focus on programs related to Magalia and seeks BOD recommendations on content for the End of Year Report

Recreation Supervisor Dailey gave an oral presentation on the many programs PRPD has run up in Magalia in the last year and in the past.

Chairperson McGreehan also asked about programs we have run up at Camp Coutolenc. Jeff provided feedback.

Recreation Specialist McCoslin then gave a brief oral presentation on some of the programs she has run up in Magalia at the Community Center.

Secretary Bellefeuille and District Manager commended McCoslin and noted appreciation for the work she does.

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7. REPORTS:**7.1 District Report:**

- Park Supervisor Cobb gave a short update on the Aquatic Park and that park maintenance are using the sludge for new tree planting. He also mentioned that park staff will be fixing the boat ramp to make it an easier access to the water and they would make it so there was a set place to launch and patrons wouldn't try to launch from the shoreline.
- District Manager Efseaff gave a brief report on current projects.
- Assistant District Manager Sweeny took time to speak on Lakeridge Park and how she obtained the feedback on what the community wanted to see at the park. She then went over the Lakeridge Park Plan. Secretary Bellefeuille made a comment that outreach will also come when ground is broken at Lakeridge.
- Chair McGreehan and Vice- Chairperson Rodowick commented staff on a record-breaking Johnny Appleseed Day.

7.2 Board Liaison Reports:

- Secretary Bellefeuille stated she met with PATCH and they are moving along. She said they had a Pumpkin Patch at Johnny Appleseed Days. Mandala where community members brought different things and plants from their yard to add to the Mandala on the ground, and they worked with Camp Fire Collaborative to do a seed exchange, it was very successful. They are also working with a consultant to help with some capital campaign ideas.
- Vice Chairperson Rodowick mentioned that Northern Greenwaste facility is now open but has limited hours. The recycling center is also going to be open around the first of the year.
- Chairperson McGreehan briefly talked about the Board Candidate Debates that the League of Women Voters put on for those running for the. He also informed those present that he attended a LAFCO meeting where they discussed some of annexations in Chico and the lawsuit behind them and that LAFCO and the City of Chico has come to an agreement. He also mentioned he and some other board members attended Johnny Appleseed Days.

8. BOARD COMMENT:

- Vice-Chairperson made a brief comment on the status of Paradise Animal Shelter Helpers.

9. CLOSED SESSION: None**10. ADJOURNMENT:**

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 9:41 p.m. by Chairperson McGreehan until the next Regular Board meeting scheduled on November 9, 2022, at 6:00 p.m. at the Terry Ashe Recreation Center

 Al McGreehan, Chairperson

 Mary Bellefeuille, Secretary

004903

Paradise Recreation and Park District
Board of Directors Special Meeting
 Terry Ashe Recreation Center, Room B
 October 19, 2022

MINUTES

1. CALL TO ORDER:

The Regular Meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Chairperson Al McGreehan at 3:00 p.m.

1.1 PLEDGE OF ALLEGIANCE:

Chairperson McGreehan led the Pledge of Allegiance.

1.2 ROLL CALL:

Present: Al McGreehan (Chairperson), Steve Rodowick (Vice-Chairperson), Mary Bellefeuille (Secretary), and Dennis Ivey (Director).

Present via teleconference: Robert Anderson (Director)

PRPD STAFF:

Present: Dan Efseaff (District Manager), Kristi Sweeney (Assistant District Manager), Mark Cobb (Park Supervisor), Catherine Merrifield (District Accountant), Sarah Hoffman (Board Clerk).

1.3 WELCOME GUESTS:

Chairperson McGreehan welcomed the guest present.

Present: John Stonebraker

1.4 SPECIAL PRESENTATIONS: None

2. PUBLIC COMMENT : None

3. CONSENT AGENDA : None

4. COMMITTEE REPORTS: None

5. OLD BUSINESS:

5.1 Approval of Agreements for Real Estate Donation and Sale of 1986 and 1966 Mountain View Drive, Paradise (McNally -Benoit Family Trust) – Staff and Recreation and Parks Committee seek approval of Agreements for 1966 Mountain View Drive (Unincorporated, APN: 053-280-008), 35.45 acres and 1986 Mountain View Drive (incorporated, APN: 053-280-009), 7.41 acres in Paradise, CA from the McNally-Benoit Family Trust. The unincorporated property will be sold for \$100,000 with

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the balance donated. The District's legal counsel have reviewed the agreements. Additional BOD action will be required to authorize the completion and acceptance of the properties. Recommendation: Approval of agreement as presented and direction to staff to pursue additional funding.

District Manager Efseaff presented a verbal report on the agenda item with considerable discussion following.

Chairperson McGreehan asked Efseaff if the agreement had already been signed and Efseaff informed the board that it had been signed already due to constraints on the landowner's availability.

Secretary Bellefeuille then asked who will manage the property before the transfer. District Manager Efseaff that Mr. McNally will continue to take care of the property, until the District takes ownership. Secretary Bellefeuille then asked about getting funding to by the unincorporated parcel. District Manager Efseaff provided some feedback on options.

Director Ivey then asked about programming and recreation on the property and District Manager Efseaff explained that there would not be much at first but that will change with consideration of a management plan and options. Directory Ivey then asked if the project would impact any other current projects. Efseaff replied that it would not impact current projects.

Prior to taking action, Secretary Bellefeuille made a brief comment about being friends with the property owners and asked if she needed to recuse herself. District Manager Efseaff said that would not rise to a conflict of interest.

Citizen Stonebreaker then made a comment about the funding for the property District Manager Efseaff provided feedback.

Chairperson McGreehan then asked for a motion.

MOTION:

Vice- Chairperson Rodowick moved to approve the agreement as presented and gave direction to staff to pursue additional funding. Secretary Bellefeuille seconded the motion, and the motion was carried with 5 ayes.

ROLL CALL VOTE:

Chairperson McGreehan, aye; Vice-Chairperson Rodowick, aye; Secretary Bellefeuille. Aye; Director Anderson, aye; and Director Ivey, aye.

6. **NEW BUSINESS:** None

7. **REPORTS:** None

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8. BOARD COMMENT:

Vice- Chairperson Rodowick informed those present that a maintenance worker came up and warned him that there have been some dog drop offs so there are stray dogs around. Vice- Chairperson Rodowick mentioned that staff might need to look into security cameras.

Secretary Bellefeuille briefly mentioned the card that came with the pies at Johnny Appleseed Days. She like the historical comments on the cards.

9. CLOSED SESSION: None

10. ADJOURNMENT:

Seeing no further business, the Special Meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 3:43 p.m. by Chairperson McGreehan until the next Regular Board meeting scheduled on November 9, 2022, at 6:00 p.m. at the Terry Ashe Recreation Center

Al McGreehan, Chairperson

Mary Bellefeuille, Secretary

PARADISE RECREATION & PARK DISTRICT
COUNTY MONTHLY CHECK REGISTER

Fund 2510
OCTOBER

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES

054534-054560	10/5/2022		Payroll Summary	14,298.59	0.00	0.00	14,298.59	

Direct Deposit	10/5/2022		Payroll Summary	28,409.41	0.00	0.00	28,409.41	

054593-054611	10/19/2022		Payroll Summary	11,423.43	0.00	0.00	11,423.43	

Direct Deposit	10/19/2022		Payroll Summary	28,699.38	0.00	0.00	28,699.38	

054561	10/7/2022		VOYA INSTITUTIONAL TRUST CO	250.00			250.00	
054562	10/7/2022		VANTAGEPOINT TRANSFER AGENT	775.00			775.00	
054563	10/7/2022		FRANCHISE TAX BOARD	50.00			50.00	
054564	10/7/2022		PARADISE RECREATION & PARK	28,409.41			28,409.41	C
054565	10/7/2022		THOMAS ACE HARDWARE		3,134.70		3,134.70	
054566	10/7/2022		INDUSTRIAL POWER PRODUCTS		223.93		223.93	
054567	10/7/2022		NORTH STATE GROCERY INC		339.13		339.13	
054568	10/7/2022		UPTOWN STUDIOS INC		457.94		457.94	
054569	10/7/2022		CHICO STATE ENTERPRISES		128.00		128.00	
054570	10/7/2022		INLAND BUSINESS SYSTEMS		201.87		201.87	
054571	10/7/2022		RENTAL GUYS		2,350.83		2,350.83	
054572	10/7/2022		OAKRIDGE CONSTRUCTION		469.04		469.04	
054573	10/7/2022		KHSL		1,500.00		1,500.00	
054574	10/7/2022		OPD BUSINESS SOLUTIONS LLC		460.80		460.80	
054575	10/7/2022		AT&T		89.91		89.91	
054576	10/7/2022		KARLIN MADERY		194.00		194.00	Refund
054577	10/7/2022		O'REILLY AUTO PARTS		413.57		413.57	
054578	10/7/2022		HERC RENTALS		2,298.50		2,298.50	
054579	10/14/2022		NORMAC INC		491.65		491.65	
054580	10/14/2022		PARADISE IRRIGATION DISTRICT		3,940.36		3,940.36	
054581	10/14/2022		JC NELSON SUPPLY CO		1,499.62		1,499.62	
054582	10/14/2022		MELTON DESIGN GROUP		17,261.40		17,261.40	E
054583	10/14/2022		ALHAMBRA		125.81		125.81	
054584	10/14/2022		CARDMEMBER SERVICE		4,945.37		4,945.37	
054585	10/14/2022		UMPQUA		5,718.47		5,718.47	
054586	10/14/2022		KELLER SUPPLY COMPANY		2,703.78		2,703.78	
054587	10/14/2022		MID VALLEY TITLE & ESCROW CO		400.00		400.00	
054588	10/14/2022		EDDIE PESTANA		100.00		100.00	Refund
054589	10/14/2022		PAT KOSZIS		50.00		50.00	Refund
054590	10/14/2022		DIANA HOFFMEISTER		50.00		50.00	Refund
054591	10/14/2022		LOIS OLSON		50.00		50.00	Refund
054592	10/14/2022		QUINN NACOL		40.00		40.00	Refund
054612	10/21/2022		VOYA INSTITUTIONAL TRUST CO	250.00			250.00	
054613	10/21/2022		VANTAGEPOINT TRANSFER AGENT	775.00			775.00	
054614	10/21/2022		FRANCHISE TAX BOARD	50.00			50.00	
054615	10/21/2022		PARADISE RECREATION & PARKS	28,699.38			28,699.38	C
054616	10/21/2022		INDUSTRIAL POWER PRODUCTS		230.13		230.13	
054617	10/21/2022		BLUE SKY EVENT SERVICES		3,133.00		3,133.00	
054618	10/21/2022		VERIZON WIRELESS		541.59		541.59	
054619	10/21/2022		LES SCHWAB TIRES		1,791.47		1,791.47	
054620	10/21/2022		ACME TOILET RENTALS LLC		414.40		414.40	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
054621	10/21/2022		PG&E		7,182.39		7,182.39	
054622	10/21/2022		DSM INC		200.00		200.00	
054623	10/21/2022		MCCLELLAND AIR CONDITIONING		1,733.38		1,733.38	
054624	10/21/2022		ALPINE PORTABLE TOILET SERVICE		542.61		542.61	
054625	10/21/2022		JENNIFER ARBUCKLE		6,777.00		6,777.00	
054626	10/21/2022		STREAMLINE		360.00		360.00	
054627	10/21/2022		CHICO RENT A FENCE		216.00		216.00	
054628	10/21/2022		NORTHERN RECYCLING & WASTE		1,088.02		1,088.02	
054629	10/21/2022		NORTHSTATE AGGREGATE		121.76		121.76	
054630	10/21/2022		KEVIN SHARRAH DESIGNS		1,957.31		1,957.31	
054631	10/21/2022		PARADISE RIDGE CHAMBER		1,277.00		1,277.00	
054632	10/21/2022		AMANDA HURD		110.00		110.00	Refund
054633	10/28/2022		SISION SERVICE PLAN	239.18			239.18	
054634	10/28/2022		PRINCIPAL LIFE INSURANCE	205.89			205.89	
054635	10/28/2022		PREMIER ACCESS INSURANCE	1,330.31			1,330.31	
054636	10/28/2022		UMPQUA BANK		465.48		465.48	
054637	10/28/2022		STACI GALLA		107.88		107.88	A
054638	10/28/2022		LORRENNIS LEEDS		1,900.00		1,900.00	B
054639	10/28/2022		TYLER WOODCOX		11.10		11.10	A
054640	10/28/2022		KELLER SUPPLY COMPANY		2,469.68		2,469.68	
054641	10/28/2022		MID VALLEY TITLE & ESCROW		500.00		500.00	
054642	10/28/2022		MID VALLEY TITLE & ESCROW		500.00		500.00	
054643	10/28/2022		BLUE SKY EVENT SERVICES		539.64		539.64	
054644	10/28/2022		PAPE MACHINERY		45.69		45.69	
054645	10/28/2022		FOOTHILL MILL & LUMBER CO		628.72		628.72	
054646	10/28/2022		COMPUTERS PLUS		453.75		453.75	
054647	10/28/2022		COMCAST		91.45		91.45	
054648	10/28/2022		AT&T		592.28		592.28	
054649	10/28/2022		VERIZON WIRELESS		86.10		86.10	
054650	10/28/2022		KLEAN KANTEEN		3,000.00		3,000.00	D
ACH	10/11/2022		ACH STATE PR TAX	1,730.48			1,730.48	
ACH	10/11/2022		ACH FED PR TAX	12,378.88			12,378.88	
ACH	10/11/2022		ACH CALPERS	14,872.40			14,872.40	
ACH	10/11/2022		ACH CALIFORNIA STATE DISBURS	168.92			168.92	
ACH	10/18/2022		ACH CALPERS	6,699.06			6,699.06	
ACH	10/11/2022		ACH STATE PR TAX	1,771.69			1,771.69	
ACH	10/11/2022		ACH FED PR TAX	12,204.16			12,204.16	
ACH	10/11/2022		ACH CALIFORNIA STATE DISBURS	168.92			168.92	

TOTALS				111,028.68	88,706.51	0.00	199,735.19	
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GRAND TOTALS				136,750.70	88,706.51	0.00	225,457.21	
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Refund = 594.00

Notes:

- A) Reimbursement
- B) Start-up cash for Ice Rink cash register
- C) Transferring funds to the Five Star Bank account for direct deposit payroll
- D) Cups for the beer garden at Winter Wonder Land
- E) Design/architect fees for Lakeridge development



Paradise Recreation & Park District

6626 Skyway
Paradise, CA 95969
Email: info@ParadisePRPD.com

Phone: 530-872-6393
Fax: 530-872-8619
Website: www.ParadisePRPD.com

SAFETY COMMITTEE MEETING Report/Minutes

DATE: October 20, 2022, at 8:30 a.m.

LOCATION: Terry Ashe Recreation Center – (Via TEAMS)

ATTENDANCE:
 Mark Cobb, Park Supervisor
 Jeff Dailey, Recreation Supervisor
 Sarah Hoffman, Office Manager
 Kristi Sweeney, Assistant District Manager
 Dan Efseaff, District Manager

ABSENT: None

FACILITATOR: Kristi Sweeney, Assistant District Manager

#####

1. CALL TO ORDER: 8:30

2. MINUTES:

- Assistant District Manager Sweeney moved to approve the minutes from September 15, 2022 and Recreation Supervisor Jeff Dailey seconded the motion. There was concurrence amongst the rest of the committee.

3. SAFETY AND HEALTH ISSUES DISCUSSED:

a. THE FOLLOWING SAFETY MEETINGS WERE HELD:

- | | |
|----------------------|--|
| • September 21, 2022 | Checking Tires, Windshield wipers, etc.
Led by Mark Cobb, Park Supervisor |
| • September 28, 2022 | Pedestrian Safety
Led by Dave Ricca, Park Maintenance II |
| • October 6, 2022 | Vehicle Lights on While Driving
Led by Jim Pickett, Park Maintenance II |
| • October 12, 2022 | Employee Health and Wellness
Led by Kevin Peake, Park Maintenance II |
| • October 18, 2022 | Job Awareness
Led by Theresa Casaulong, Park Maintenance II |

b. DOCUMENTED SITE INSPECTIONS, REPAIRS, AND OTHER ACCOMPLISHMENTS RELATED TO SAFETY:

- Bille Park- Post storm inspection- (9/19/22)- Theresa Casaulong
- Aquatic Park- Post storm inspection- (9/19/22)- Theresa Casaulong
- Moore Road- Post storm inspection- (9/19/22)- Theresa Casaulong
- Kristi put in a maintenance request for a 40-yard vegetation bin to be placed at Oak Creek Park for the CCC crews that were going to be doing work there.

c. ACCIDENT/INCIDENT REPORTS:

- 2022 Internal Accident/Incident Summary
 - Someone ran into the deck at the Lake House with their car
 - There was a brief conversation about the accident and District Manager Efseaff and Park Supervisor Cobb agreed that the incident needed to be taken to CAPRI.

d. WORKERS' COMPENSATION REPORTS:

- There is still just an open claim for Alex from July.
- There was a brief discussion on Spencer hurting his wrist, but he was cleared and it wasn't taken to CAPRI.

4. **MISCELLANEOUS:**

Next Safety Meeting Date: November 17, 2022, at 8:30 a.m.

Facilitator: Sarah Hoffman

Adjourned: 8:46 AM

Sarah Hoffman, Safety Committee Secretary

Date:

cc: CAPRI
PRPD Board 10/25/22 – Draft Copy

Staff Report

November 9, 2022



DATE: 10/26/2022
 TO: PRPD Board of Directors
 FROM: Sarah Hoffman, Board Clerk
 SUBJECT: Finance Committee Meeting (Rodowick/Anderson)
 October 25, 2022, at 4:00 p.m.

Attendance: Committee Members: Steve Rodowick, Chairperson: and Robert Anderson, Member
 Staff Members: Catherine Merrifield, District Accountant, and Sarah Hoffman, Board Clerk
 Staff Members via zoom- Kristi Sweeney, Assistant District Manager

The Committee meeting was called to order at 4:01 p.m.

The Committee met to:

1. Review Audit Request for Proposal (RFP) Findings

The Committee went over the findings on the 2 candidates that submitted responses to the RFP. There was committee concurrence that Harshwal and Company LLC is the best choice and the District will move forward with them as the new District Auditor.

Committee Chair Rodowick pointed out some inconsistencies in the report and asked them to be corrected prior to taking it to the full board. Board Clerk, Hoffman took note of the mistakes so she could make the proper changes.

The Committee adjourned at 4:04 p.m.

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2022/FC_22.1025/FC.Report_2022.1025.docx
 11/4/2022

PARADISE HORSEMEN'S ASSOCIATION
PO BOX 672
PARADISE, CA 95967

October 20, 2022

Paradise Recreation and Park District

Subject: Paradise Horsemen's Association Annual Report

Dear PRPD Board Members,

Paradise Horsemen's Association is a non-profit organization dedicated to preserving the Paradise Horse Arena located on Moore Road. Our arena has been in use since the 1960's and had been threatened by town officials in the 1990's to demolish it for other recreational purposes. PHA rallied back with horse owners and equine enthusiasts from all over Northern California to show the Park District what an asset Paradise Horse Arena is to the community.

We have recently noticed an increase in brand new memberships in our Association as more people move to the Ridge with horses and are looking for equine activities. There have been more horseback riders using the Paradise Memorial Trailway than in years past. We are so grateful that we have a horse arena here in Paradise that can help these new residents with equine recreational opportunities and look forward to holding many different events again.

Last year, we had a record number of memberships at 101. This year, we have surpassed that with 105 family memberships, with the total amount including children equates to 213 people!

This year our association has been very active with events at the arena grounds and elsewhere with organized trail rides and parades including the Durham May Day Parade. During the Spring and summer months, our arena was being used almost daily by our members coming to practice and ride. Our Equestrian Drill Team began practicing again bi-weekly in February to perform at our annual Horse Festival in April which is now, an official part of Gold Nugget Days in Paradise. This year, our Horse Festival drew close to 2000 community members come out to watch the many arena demonstrations we had, including the Paradise Police Department K9 unit. We had vendors, petting zoo, games and food for everyone...at no charge!

We were once again able to hold our Summer Gymkhana Series which was a series of four shows. We had about 50 riders join us at each show. We have held many clinics, trail-rides, playdays and fun events that we always welcome the community to come out and watch. The Paradise Police Department has been using our arena for K9 Training bi-monthly. PHA has a great relationship with the Paradise Police Department and they are thankful for our beautiful facility that meets their needs for such crucial training.

We also held a Fall Fest Buckle Show in October which brought over 100 people from out of town to our arena. We had 45 horses entered in the show and it was a great weekend. Riders and family came from as far away as North of Redding, Sacramento and Bay areas.

PHA had a few goals we wanted to see achieved in 2022. We were so excited this year to see the temporary arena panels come down and wooden railing erected to bring our arena back to pre-fire conditions! It was a long few months in early Spring that we could not use the arena, but well-worth the wait! With the help of PRPD, we now have working lights for our arena! Unfortunately, the lights are not bright enough to light up our entire arena safely to hold evening events yet. We are hoping to rectify this next year by having the lights adjusted so they better illuminate the arena and possibly adding additional lights to the poles

We added additional sand to the arena once the railing was complete. We had lost most of our footing after the Campfire due to FEMA cleanup and rains. We plan on adding additional sand next spring.

We updated and secured our announcer booth with new roll-up windows and steel door. Our snack bar installed a new roll-up window as well. Snack bar also received new shelving system and freezer.

Some of our goals for next year is to have lighting for our arena parking and snack bar area. We want to improve our existing arena lighting so we can hold evening events in a safe environment. We would like to have a new permanent sign on Clark Road and at the entrance to the arena grounds. We would like to see our club logo be installed on the "Welcome To Paradise" sign at both entrances to town. We have the metal logo signs made, but now anxiously wait for additional room to be added to the sign. PHA has had their logo on the "Welcome" sign since 1990, and we were disappointed to not have been included on the new signs.

Our current lease with PRPD expires in 2026. We secured this lease in 2006 and in that time, we have been good stewards of the land we lease. We not only maintain our arena...but we have helped to maintain the arena grounds by graveling the roadway, picking up branches, raking, weeding and removing tree stumps throughout the parking areas. We have had a 49 year partnership with PRPD and we have proven that our commitment, stewardship and longevity are solid...especially with our record number of members this year! We look forward to many more years partnering with PRPD.

In Closing, on behalf of the Paradise Horsemen's Association Board and its members, I wish to thank the Paradise Recreation and Park District for their continuing support throughout the years. Thank you for your involvement in the stability and longevity of our organization to provide a variety of equine events and to help us preserve our equine heritage on the Ridge.

The Paradise Horsemen's Association is highly appreciative for the time the staff of Paradise Recreation and Park District has given to the Paradise Horse Arena in helping us bring our arena back as one of the best equestrian facilities here in the North State. This facility not only fills a need for the community on the ridge, but those in the surrounding communities as well. The Paradise Horsemen's Association looks forward to this continued partnership in order to make our community proud to boast of having such a beautiful facility at the Paradise Horse Arena.

Respectfully,

Scarlett Miller
President
Paradise Horsemen's Association
Paradisehorsemenpresident@gmail.com

www.paradisehorsemenassoc.com

(530)519-0455

2023 PROPOSED PHA EVENT SCHEDULE (more events to be added)

February 25th: Dirty Horse Playday (weather permitting) Members only

Drill Team Practices: tbd... Members only

March 18: Gymkhana

March 25: PHA Playday

April 8: Easter Gymkhana (Easter is on the 9th)

April 29th: Gold Nugget Days Parade (Could be the previous weekend...still checking for facts)

April 30th: Horse Festival

May 20 & 21st: Gymkhana Saddle Show

May 27th: Gimmick Ride at Doon Grade Ranch

June 3rd: Amaze Day playday

June 10 & 11: Gymkhana

June 24th: Doon Grade Ranch Poker Ride

July 8th & 9th: Gymkhana

July 22nd: Amaze Day Playday

August 5-6th: Meadowbrook PHA camp out

August 5th: Treasure Hunt ride Meadowbrook Ranch

August 12th & 13th: Gymkhana

August 26: Amaze Day playday

September 9th & 10th: Gymkhana Cash Show

September 23rd: Amaze Day Playday

October 15th: 29/up playday

October 21-22nd: Fall Fest Gymkhana

October 28th: Halloween Playday:

November 11th: Gymkhana

Member only Gymkhana practices once a month beginning in February

Obstacle Clinic training days- dates to be determined...

Summer, second Wednesday night of month PHA Member Potluck fun time (May through September)

Member only Clinics: Body control and ground work Clinics (Scarlett): Limit 8 riders dates tbd

Horsesense 101 Classes PRPD:

Club Trail Rides, dates tbd...

PHA meetings dates/times: 1st Tuesday of each month, Mountain Mikes Pizza, Paradise

Staff Report

October 25, 2022



DATE: 10/21/2022
 TO: Finance Committee Board
 FROM: Sarah Hoffman, Administrative Assistant III and Catherine Merrifield, District Accountant
 SUBJECT: Auditor Review and Approval of Proposal

Summary

Staff posted a Request for Proposal (RFP) to complete an annual audit of District finances (audit services) for Fiscal Year (FY) 2021-22, FY 2022-23, FY 2023-24, FY 2024-25, and FY 2025-26. Staff posted the RFP on the CPRS Forum, the District website and Chico Enterprise Record on August 13, 2022, and August 20, 2022 (see attached). The District received no responses to an earlier RFP circulated in May 2022.

As discussed at previous BOD and Finance Committee meetings, the District is looking to hire a new company for audit services (Holly Pladson has conducted audits for the last three years).

Staff received two responsive proposals (Table 1). As we move forward, we anticipate that the District will require further assistance to review and remedy internal accounting entries. The Harshwal & Company proposal provides a full-service approach and gives you the FTR (Financial Transaction Report) for free, which in recent years has been an additional cost from other companies. The Harshwal and Company proposal reported the lowest bid with extensive experience.

Table 1. Summary of RFP Respondents.

CCPA Firm	Location	FY 2021-22	FY 2022-23	FY 2023-24	FY2024-25	FY 2025-26	Total
M.U.N.CPAs	Sacramento, CA	\$ 29,500	\$ 30,500	\$ 31,500	\$ 32,500	\$ 33,500	\$ 157,500
Harshwal & Company	Oakland, CA	\$ 24,490	\$ 25,421	\$ 26,390	\$ 27,397	\$ 28,444	\$ 132,148

Recommendation: Approve the Audit Proposal from Harshwal & Company LLC.

Attachments:

- A. Request for Proposal
- B. Chico Enterprise Public Notice

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2022/22.1109/BOD.Audet.Returs.Report.22.1011.docx
 11/4/2022



Paradise Recreation & Park District

6626 Skyway
Paradise, CA 95969
Email: info@ParadisePRPD.com

Phone: 530-872-6393
Fax: 530-872-8619
Website: www.ParadisePRPD.com

REQUEST FOR PROPOSAL DISTRICT AUDIT

The Paradise Recreation and Park District intends to contract the services of a Certified Public Accountant to complete annual audits for the next five Fiscal Years. Interested individuals will need to submit a work proposal and a professional profile of their ability to complete the job.

The District operates on a Fiscal Year (FY) (July 1 – June 30) and the work requested will cover five separate audits (FY 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26) with the possibility of an annual extension.

The audit will cover the District's combined balance sheets and related statements of revenue, expenditures, and fund balances. The audit procedure must be conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, Local Governments, and Non-Profit Organizations. The audit shall include such tests of the accounting records and other auditing procedures as considered necessary to express an opinion that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles.

Procedures shall include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and banks.

The audit shall include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit shall provide reasonable assurance about whether the financial statements are free of material misstatement. The audit should be completed no later than 90 days following the closing of the District's books for the Fiscal Year.

Nine copies and one electronic copy of the following written documents shall be provided each year to the Paradise Recreation and Park District Board of Directors:

- Financial Statement with Auditor's Report
- Management Letter, Comments, and Recommendations.

The proposal shall include the yearly charge for each audit. Proposals shall also include at least three client references and information concerning prior experience with auditing special districts. Proposals must be submitted by **Friday, September 30, 2022**, by mail or electronically to:

Sarah Hoffman, Board Clerk
Paradise Recreation and Park District
6626 Skyway
Paradise, CA 95969
Or
shoffman@paradisepspd.com

Chico Enterprise-Record

400 E. Park Ave.
Chico, Ca 95928
530-896-7702
erlegal@chicoer.com

3524014

PARADISE RECREATION DISTRICT
6626 SKYWAY
PARADISE, CA 95969

**IN THE SUPERIOR COURT OF THE
STATE OF CALIFORNIA,
IN AND FOR THE COUNTY OF BUTTE**

In The Matter Of
Request for Proposal - District Audit

AFFIDAVIT OF PUBLICATION

STATE OF CALIFORNIA }
COUNTY OF BUTTE } **SS.**

The undersigned resident of the county of Butte, State of California, says:

That I am, and at all times herein mentioned was a citizen of the United States and not a party to nor interested in the above entitled matter; that I am the principal clerk of the printer and publisher of

**The Chico Enterprise-Record
The Oroville Mercury-Register**

That said newspaper is one of general circulation as defined by Section 6000 Government Code of the State of California, Case No. 26796 by the Superior Court of the State of California, in and for the County of Butte; that said newspaper at all times herein mentioned was printed and published daily in the City of Chico and County of Butte; that the notice of which the annexed is a true printed copy, was published in said newspaper on the following days:

08/13/2022

Dated August 20, 2022
at Chico, California

(Signature)

Legal No. **0006691277**

**REQUEST FOR PROPOSAL
DISTRICT AUDIT**

The Paradise Recreation and Park District intends to contract the services of a Certified Public Accountant to complete annual audits for the next five Fiscal Years. Interested individuals will need to submit a work proposal and a professional profile of their ability to complete the job.

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Procedures shall include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and banks.

The audit shall include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit shall provide reasonable assurance about whether the financial statements are free of material misstatement. The audit should be completed no later than 90 days following the closing of the District's books for the Fiscal Year.

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shoffman@paradisepd.com
8/13/2022



Paradise Recreation & Park District

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Website: www.ParadisePRPD.com

Resolution #22-11-1-519

RESOLUTION OF THE PARADISE RECREATION AND PARK DISTRICT BOARD OF DIRECTORS DECLARING SPECIAL RECOGNITION AND APPRECIATION OF THE PARADISE RECREATION PARK MAINTENANCE STAFF

WHEREAS, in recent years, District Personnel have rose to incredible levels of performance, as the District met challenges with rebuilding staff, COVID, and clean up and recovery from the Camp Fire; and

WHEREAS, The performance of Maintenance Staff over this time is a testament to their dedication, perseverance, and resilience; and

WHEREAS, District facilities are a source of pride for the entire community; and

WHEREAS, Maintenance Staff have tackled new challenges such as the Paradise Welcome sign, maintenance and improvements at Paradise Lake, clean-up of Aquatic Pond, the annual Ice Rink, and the repair of aging and new facilities in a cost-effective, creative, and enthusiastic manner; and

WHEREAS, the District Manager and the Board of Directors would like to recognize the Maintenance Crew for their accomplishments in making District facilities an important part of the community.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Paradise Recreation and Park District declares its special recognition and appreciation of the Maintenance staff for outstanding service and hard work

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District on the 9th day of November 2022, by the following vote:

Resolution #22-06-1-511

June 8, 2022

Page 2

AYES:

NOES:

ABSTAIN:

ABSENT:

Al McGreehan, Chairperson

Mary Bellefeuille, Secretary

District Report

Meeting Date: November 9, 2022



DATE: 10/28/2022
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report

1. Updates

- a. Paradise Welcome Sign - Recently had a new row added to it so Sarah will be contacting those on the waitlist to see if those organizations are still interested in putting up a medallion.
- b. Employee Appreciation - On October 21, 2022, PRPD staff has a staff appreciation lunch out at Bille Park. PRPD has the best staff. (Figure 1.)
- c. Paradise on Ice update - A short little update on Ice Rink: Total amount collect in sponsors/dashers is \$23,775. Total revenue collected for field trips and private parties is \$3,260, with additional requests out there. Ice rink staffing is good and plan on meeting Nov. 8th for orientation, schedule is in progress. Banners and yard signs will be distributed in the near future. We've also made some progress on food truck and coffee vendors. The District has been creative on trades and proposed one with the Magalia Community Park on a dasher board trade for a disk golf hole sponsorship. Staff are also preparing for the Winter Wonderland festivities: Holiday Craft Fair, Ice Rink and Sponsorship questions, and ongoing classes and reservations mixed in between.

2. Finance

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), and Recovery Project for the Fiscal Year (Attachment E).
- b. Impact Fees - For the month of October, the District received a total of \$5721.96 in impact fees.
- c. Investments –
 - i. Five Star Bank Interest deposits: Investment Money Market = \$46,020.12 and Grant Money Market = \$1,054.58.
 - ii. PRPD transferred funds from Five Star Bank to the (US Bank) Meeder Investment account. Preparations are being made to transfer fund to the Cal Trust, CalPERS, and LAIF accounts. This will complete BOD action to diversify the investments within our investment and reserves policy.
- d. Updates
 - i. Results from the auditor request for proposal will be discussed in the November meeting.

3. Parks

- a. Crain Park – Mary Rose Lovegren and Melton Design group worked together with input from the community to create a new Welcome Sign for Crain Park. Staff will install plant ID signs in the next couple of months. (Figure 2)
- b. Oak Creek Park – The District received support from the California Conservation Corps crews for fuels reduction work at Oak Creek Park. The value of the work was worth \$107,000, with crews of up to 20 people working 40 hours per week over 5 weeks. The result in stunning and greatly helped improve the park grounds and trees that are regrowing on the site. This generous contribution to the District also reduced the workload that would otherwise have fallen to maintenance staff. (Figures 3 through 6)
- c. Paradise Lake – We have partnered with PID (Paradise Irrigation District) on improving Boat Ramp #2. This will make launching of boats and kayaks safer and hopeful help deter people from driving on the shoreline of the Lake. (Figures 7 through 9).
- d. Coutolenc Park – Staff have reviewed the Butte Fire Safe Council RFPs for mastication and fuels reduction and met with the contractor on site. Weather dependent, the work should begin in mid-November and will take until

Spring for completion. Following this phase, larger standing trees will then be removed. This should allow for trail work to resume sometime in summer 2023.

- e. 2022 Ice Rink – It's that magical time of the year, and to start getting everyone in the holiday spirit, the Ice Rink is going in. It's a joy to hear families say how the Ice Rink has become a tradition in their households. It's wonderful to be part of something that helps bring our entire community together, in a festive spirit and put smiles on their faces. The Ice Rink opens November 11th. (Figures 10 through 14).
- f. Magalia Paradise Lake Trails – Staff met with County staff to discuss the requirements for an encroachment permit, and have continued consultation with the Federal Agencies. Coordination with PID and Butte Fire Safe Council have focused on fuels reduction projects (including Coutolenc) which will aid in the construction of the project. Consultant Shawn Rorhbacker will be assisting with the permitting and CEQA requirements. Staff continues to refine the route and expects a route to share with the public in the new year (we will focus on a primary route with side trails to collect access a low priority as pathways already exist that can serve this purpose).

4. Programs

- a. Astronomy on the Lake – 18 participants enjoyed a beautiful (Figure 3) twilight paddle followed by a frigid night sky tour at Paradise Lake. This event, our last AOTL event for the '22 season, was made much more enjoyable in that participants were able to launch their kayaks while remaining mud free. Newly laid rock at boat launch #2 was welcomed by the returning participants and newcomers alike. Season participant totals for the AOTL series totaled 75 participants from various parts of Butte County and beyond. (Figure 15)
- b. Healing Trauma Through Nature at South Pines Disc Golf Course – Staff hosted 4 field trips to the disc golf course in Magalia in the month of October. Partnering with Jake Bates, MCP's own Disc Golf aficionado, students were instructed on the basics of throwing a disc, working together as a team, and were prompted to enjoy the cool mountain air at this lovely site. Future collaboration with SPDGC will continue in the Spring and Summer semester of '23 and beyond.
- c. Community Paddle – Half a dozen participants joined staff for a tour around Paradise Lake for the final community paddle of the '23 season. Season totals for the community paddle reached 60 participants, sure to grow incrementally as the kayaking program celebrates its third season of operation in '23.
- d. Forest Therapy Program – Several healing walks were hosted through the Forrest Therapy Program this month. Highlights include hosted hikes for a group of Disaster Case Managers from various organizations working with Camp Fire survivors and a report of gratitude for staff member Bill Trader. Bill consistently represents PRPD at Paradise Lake with a friendly smile and kindly delivers great information about the lake and its amenities to visitors, as we as reported by the FTP guides.
- e. Paradise Lake Trail Run – With well over 100 runners through 3 distances, the '22 Paradise Lake Trail Run was a huge success. Partnering with Under the Sun Events, who served pancakes and coffee upon the culmination of the race, this yearly staple continued to bring amazing views to runners from all over Butte County.
- f. Mothers on the Ridge – Recognizing the need to rest and recover from the challenges of parenthood, MOTR staff hosted a restful yoga class for Mothers. Gauging the feasibility of hosting this class throughout the year, staff reported gratitude from participants for providing services aimed at new parents and plan to develop this part of the MOTR programming for the remainder of the year and into the new year.
- g. PHS Swim Team – A dozen swimmers from the Paradise High School Swim Team completed their season at the Paradise Pool on October 18. Unfortunately, the team's season that started August 15 was interrupted twice by the breakdown of the pool heater. Staff is working on bids to replace the aging heater.
- h. PRPD Yoga – Staff is working with the Magalia Community Center to offer two yoga classes at their center. PRPD is finishing up the details to start these new classes in November.
- i. Youth Cross Country – PRPD's youth cross country program was completed on October 20. Twenty-five children participated in the races that took place at Bille Park in Paradise.
- j. Tiny Tots – Some Trick-or-Treating was done around the TARC. Tiny Tots kids walked around to various offices where staff gave each kids a sweet treat. (Figure 16)
- k. Community Halloween – The annual Community Halloween celebration was held at the Terry Ashe Recreation Center on October 28. Approximately 200 people attended the Friday night event that included 10 skill base games spread throughout the Terry Ashe Recreation Center. Children received candy and prizes for participating. (Figures 17 through 20)

5. Outreach and Development

- a. PRPD Informational Meeting in Butte Creek Canyon – PRPD will hold a meeting on November 15, 2022 at 6:30 pm at the Centerville Schoolhouse to discuss recreation needs, desires, and possible future park locations in Butte Creek Canyon. The District is requesting input at this meeting, but also online by filling out a survey on the District website at <https://www.paradisepprd.com/butte-creek-canyon-park-planning> . Signs point to considerable citizen input and interest.
- b. Concow Lake Recreational Study – PRPD has created a draft survey to obtain public input on the Concow Basin. Staff will be reaching out to groups and citizens to provide information programs, lake recreation, and also Crain Park. One question requests insight into amenities at Crain Park (the list includes a labyrinth, a citizen request), so we can better prioritize and serve the wishes of the community. Even though the survey has been active for a short period of time, we have received enthusiastic responses and ideas for the area.

6. Volunteer Program

- a. Annual Butte Creek canyon clean up – This year was great success as the clean up grew with support. We supported with supplies, volunteers, and connecting other community organizations to help Centerville. Great turn out with over 30 volunteers, 105 dedicated volunteer hours, ~2,000 pounds of trash removed, and 2 full recycling bins. (Figures 21 and 22)
- b. Astronomy on the lake – Another great lake event a couple of volunteers were able to support! The last one of the year was wrapped up with success, and next year volunteers plan to support any way possible.
- c. Tree Planting at Moore Road - Volunteers came out to assist staff with tree care on the newly planted trees at Moore Road ballpark. Care included pruning, fertilizer feeding, weeding, and t-post alignment. (Figure 23)
- c. Ice Rink Set Up – Tri County SHARP has committed to volunteering to help this year's ice rink set up starting November 1st – 8th all day from 8am – 3:30pm with a group of 5-6. Ridge Rangers youth group has committed to helping one day a week starting November 3rd from 1pm- 3pm.
- d. Adopt A Forest and Climate Action Day – Staff is partnering with Butte Fire Safe Council on this year's Adopt A Forest. A massive volunteer event is in conjunction with Climate Action Day to promote volunteerism in Butte County from local volunteers with the expectation and goal of 300 participants. Volunteers will be working on public lands in upper Paradise. We will help support with transportation, tools/supplies, leading volunteers, and promoting. **Date/Time:** October 29th from 9am – 12pm. **Magalia work site** is off Lucretia Rd. near Paradise Lake.
- e. Planting the Ridge – Community tree planting in partnership with Camp Fire Restoration Project, Butte Environmental Council, CSU Chico Forest Therapy Program, and Butte Fire Safe Council. The event has grown with community support from contributions to donations. We plan to plant over 200 trees while providing volunteers with an engaging time to experience an introductory forest therapy walk, live bio char demonstration (weather permitting), and a native tree giveaway. Maintenance shout-out for helping with prep work on predrilling holes and irrigation. (Figure 24)
 - Date: November 19th – 20th
 - Time: 10am – 3pm
 - Location: Noble Park
- i. Outreach – Staff has met with Rotary community service chairman and Interact youth club to share and promote volunteer opportunities. Both groups are eager and open to community service projects. As projects and events are collected from each department volunteer days will be shared with groups to engage them in volunteerism.
- ii. Total number of Volunteer Hours to Date (VHD) – 4,335.91 Last report of VHD – 4,194.41
 - Paradise Lake: 1,755.51
 - Bille: 823.55
 - Noble: 73
 - Lakeridge: 72
 - Crain Memorial Park: 637.1
 - Terry Ashe Recreation Center: 318.5
 - Aquatic Park: 67
 - Moore Road Ball Park: 105.75
 - Coutolenc: 319
 - Gold Nugget Property: 35
 - Centerville: 129.5

7. Projects and Project Development

- a. Solar at the TARC- The plan set for the project is done and now heading to Paradise for permitting. Once the permit is done, the project will start to move forward. Last week, Staff signed a PG&E interconnection agreement.

8. Upcoming

- a. Opening Day at the Ice Rink – The ice rink will open on Friday November 11th.
- b. Bags and Beans! – The second annual chili cookoff and cornhole tournament will take place on Saturday November 19th. Chili cookoff runs from 9:00 am to 4:00 pm and cornhole tournament runs from 12:00 to 6:00 pm. Chili tasting and voting for “fan favorite chili” and “best booth decorations” begins at 12:00 noon.
- c. Pinewood Derby and Car Show – Children’s derby starts at 2:00 pm, and adult derby starts at 4:00 pm. Car show is from 12:00 to 4:00 pm.
- d. PRPD 75th Anniversary Planning – Staff have started planning efforts for 2023.

Photographs



Figure 1. Dedicated Parks Supervisor Mark Cobb all in on cleaning the pond.



Figure 2. New welcome sign at Crain Park.



Figure 3. Oak Creek Park - Pre CCC Fuels Reduction Project.



Figure 4. Oak Creek Park after CCC Fuels Reduction Project.



Figure 5. Oak Creek Park - Pre CCC Fuels Reduction Project



Figure 6. Oak Creek Park after CCC Fuels Reduction Project.



Figure 7. Columnar Basalt that is going to be used for the board ramp.



Figure 8. Columnar Basalt that is going to be used for the board ramp at Paradise Lake.



Figure 9. Newly improved and finished boat ramp.



Figure 10. Chiller getting put into place for the Ice Rink.



Figure 11. The outlines of the sandbox going up.



Figure 12. The sandbox fully assembled and filled.



Figure 13. The Ice Rink being delivered.



Figure 14. The Ice Rink being staged for set up.



Figure 15. Beautiful sunset for Astronomy at the Lake



Figure 16. Tiny Tots getting ready to trick-or-treat.



Figure 17. Community Halloween at the TARC.



Figure 18. Community Halloween at the TARC.



Figure 19. Community Halloween at the TARC.



Figure 20. Community Halloween at the TARC



Figure 22. Butte Creek Canyon Clean Up - Volunteers and board members organizing trash vs recycling.



Figure 21. Butte Creek Canyon Clean Up - A group of volunteers about to head out for the morning.



Figure 24. Planting the Ridge - Shout-out! Big thanks to Maintenance staff for the work to set volunteers up for success.



Figure 23. Tree Care - Volunteers taking a moment to talk about pruning techniques.

Attachments:

- A. Balance Sheet
- B. YTD Profit & Loss Budget vs. Actual
- C. Monthly Profit & Loss
- D. Investment and Reserve
- E. Recovery Project for the Fiscal Year

https://paradisepd-my.sharepoint.com/personal/defseaff_paradisepd_com/Documents/Dan_OneDrive/Templates/BOD_2017_District_Report_Template_17_0905.docx
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11/02/22

Accrual Basis

PRPD
Balance Sheet
 As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	235,072.64
1003 · Five Star Bank - Payroll	32,601.46
1005 · Petty Cash	300.00
1008 · North Valley Community Found	3,128.22
1010 · Treasury Cash - 2510	
1011 · General Operating	-2,195,071.13
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	20,000.00
Total 1010 · Treasury Cash - 2510	-1,564,371.13
1030 · Investments	
1031 · Five Star Bank Money Market	2,949,336.32
1032 · Five Star Bank Grant M. M.	675,231.63
1033 · Investment Reserves	
1033.02 · Capital Improvment & Acquisit	9,664,332.64
1033.03 · Current Operations	8,066,209.76
1033.04 · Desig Proj/Sp Use/Grant Match	756,207.16
1033.05 · Future Operations	18,905,179.10
1033.06 · Technology	151,241.43
1033.07 · Vehicle Fleet & Equipment	756,207.16
Total 1033 · Investment Reserves	38,299,377.25
Total 1030 · Investments	41,923,945.20
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
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	116,526.83
1114-14 · General Donations	13,279.23
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
Total 1114-4 · Sports Equipment Donations	773.60
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	270.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	223.24
Total 1114 · Designated Donations-2514	149,721.19
Total 1100 · Designated Treasury Funds	209,830.45
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	8,236.81
1121 · Park Acqui Unincorp - 2521	39,624.80
1122 · Park Dev Unincorp - 2522	140,907.72
1124 · District Fac Unincorp - 2524	55,512.02
1126 · Park Acqui Incorp - 2526	183,601.87
1127 · Park Dev Incorp - 2527	541,186.03
1128 · District Fac Incorp - 2528	110,882.38

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Accrual Basis

PRPD
Balance Sheet
As of October 31, 2022

	Oct 31, 22
Total 1119 · Impact Fees	1,079,951.63
Total Checking/Savings	41,920,458.47
Other Current Assets	
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
Total 1500 · FMV Adjustments	5,057.76
Total Other Current Assets	5,057.76
Total Current Assets	41,925,516.23
Fixed Assets	
1710 · Land	874,863.19
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,114,443.11
1798 · Accum Depr - Furn Fixture Equip	-332,563.00
1799 · Accum Depr - Buildings	-4,441,294.77
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
Total 1810 · CIP-Planning	157,272.27
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	46,109.48
1820.2 · Buffer (TNC)	51,109.70
Total 1820 · CIP-Acquisition	97,219.18
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	117,842.02
1830.3 · CIP-Per Capita Program (PCP)	16,103.00
Total 1830 · CIP-Development	134,525.03
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.2 · CIP-Cal Recycle	266,551.43
1840.4 · CIP-RTGGP Trails Grant	4,758.02
1840.5 · Existing Park Improvements	448,730.20
1840.6 · CIP-California ReLeaf (CRL)	13,334.60
1840.7 · Recovery Projects	79,397.98
Total 1840 · CIP-Facility & Park Amenities	814,019.40
Total 1800 · Construction in Progress	1,203,035.88
Total Fixed Assets	4,169,397.94
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	148,558.00
Total Other Assets	448,880.00
TOTAL ASSETS	46,543,794.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	42,061.10

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11/02/22

Accrual Basis

PRPD
Balance Sheet
As of October 31, 2022

	Oct 31, 22
Total Accounts Payable	42,061.10
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · Wages Payable	95,440.22
2120 · Payroll Taxes Payable	10,682.34
2130 · Health Benefits Payable	-7,369.94
2140 · FSA payable	-196.42
2160 · 457 Retirement Payable	-500.00
2170 · CalPers Payable	32,518.56
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	15,754.27
2193 · Vacation leave payable	41,590.04
Total 2190 · Accrued Leave Payable	57,344.31
Total 2100 · Payroll Liabilities	187,916.57
2200 · Accrued Expenses	4,414.58
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	40,310.00
2440 · Deferred CIP Revenue	200,000.00
Total 2400 · Deferred Revenue	240,310.00
Total Other Current Liabilities	433,641.15
Total Current Liabilities	475,702.25
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	60,117.66
2805 · CalPers Pension Liability	419,464.00
2806 · OPEB Liability	391,761.00
Total Long Term Liabilities	871,342.66
Total Liabilities	1,347,044.91
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
Total 3000 · General Fund Balances-2510	901,149.99
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	886,393.39
Total 3200 · Designated Fund Balances	1,024,225.15
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	40,520,360.36
3999 · Opening Balance Equity	-354,580.80
Net Income	-83,100.62
Total Equity	45,196,749.26
TOTAL LIABILITIES & EQUITY	46,543,794.17

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PRPD

Profit & Loss Budget vs. Actual

11/02/22

July through October 2022

Accrual Basis

	Jul - Oct 22	Budget	\$ Over Budget	% of ...
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	0.00	1,103,000.00	-1,103,000.00	0.0%
4200 · Impact Fee revenue	43,980.35	144,000.00	-100,019.65	30.5%
4300 · Program Income	99,430.09	362,750.00	-263,319.91	27.4%
4350 · Concession & Merchandise sales	0.00	2,700.00	-2,700.00	0.0%
4400 · Donation & Fundraising Income	29,055.83	75,000.00	-45,944.17	38.7%
4500 · Grant Income	120,072.49	1,300,000.00	-1,179,927.51	9.2%
4600 · Other Revenue	391,935.40	266,000.00	125,935.40	147.3%
4900 · Interest Income	190,206.72	311,600.00	-121,393.28	61.0%
Total Income	874,680.88	3,565,050.00	-2,690,369.12	24.5%
Gross Profit	874,680.88	3,565,050.00	-2,690,369.12	24.5%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	468,619.78	1,685,700.00	-1,217,080.22	27.8%
5020 · Employer Taxes	35,857.29	156,300.00	-120,442.71	22.9%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	3,827.82			
5030.2 · Admin Fee for Active	124.78			
5030.3 · Admin Fee for Retired	38.61			
5030 · Employee Benefits - Other	88,168.81	330,100.00	-241,931.19	26.7%
Total 5030 · Employee Benefits	92,160.02	330,100.00	-237,939.98	27.9%
5040 · Workers Comp Expense	26,917.00	56,700.00	-29,783.00	47.5%
5060 · Other Personnel Costs	1,625.09	18,000.00	-16,374.91	9.0%
5000 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 5000 · Payroll Expenses	625,179.18	2,246,800.00	-1,621,620.82	27.8%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	3,000.00	3,300.00	-300.00	90.9%
5120 · Program Contract Labor	1,892.80	9,200.00	-7,307.20	20.6%
5130 · Program Supplies	8,056.73	38,500.00	-30,443.27	20.9%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
Total 5100 · Program Expenses	12,949.53	51,000.00	-38,050.47	25.4%
5140 · Fundraising Expense	0.00	6,000.00	-6,000.00	0.0%
5200 · Advertising & Promotion	12,752.11	15,700.00	-2,947.89	81.2%
5220 · Bank & Merchant Fees	1,514.68	7,000.00	-5,485.32	21.6%
5230 · Contributions to Others	2,500.00	20,000.00	-17,500.00	12.5%
5240 · Copying & Printing	1,711.06	10,100.00	-8,388.94	16.9%
5260 · Dues, Mbrshps, Subscr, & Pubs	15,499.90	22,400.00	-6,900.10	69.2%
5270 · Education, Training & Staff Dev	0.00	22,800.00	-22,800.00	0.0%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	25.85	19,200.00	-19,174.15	0.1%
5284 · Program ET&F	0.00	12,100.00	-12,100.00	0.0%
5286 · Small Tools & Equipment	2,529.65	43,200.00	-40,670.35	5.9%
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00	0.00	0.0%
Total 5280 · Equip., Tools & Furn (<\$5k)	2,555.50	74,500.00	-71,944.50	3.4%
5290 · Equipment Rental	42,801.65	162,900.00	-120,098.35	26.3%
5300 · Insurance	55,679.00	82,500.00	-26,821.00	67.5%
5310 · Interest Expense	239.16	1,100.00	-860.84	21.7%
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	22,828.00	44,800.00	-21,972.00	51.0%
5334 · Legal	1,567.65	17,800.00	-16,232.35	8.8%
5336 · Engineering	0.00	200,000.00	-200,000.00	0.0%
5338 · Other Prof. & Outside Labor	16,811.98	326,100.00	-309,288.02	5.2%
5330 · Professional & Outside services - Other	0.00	0.00	0.00	0.0%
Total 5330 · Professional & Outside services	41,207.63	588,700.00	-547,492.37	7.0%

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11/02/22

Accrual Basis

PRPD
Profit & Loss Budget vs. Actual
July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of ...
5340 · Postage & Delivery	194.10	2,000.00	-1,805.90	9.7%
5350 · Rent-Facility use fees	1,273.75	23,700.00	-22,426.25	5.4%
5360 · Repair & Maintenance				
5361 · Building R&M	1,149.03	16,900.00	-15,750.97	6.8%
5362 · Equipment R&M	1,647.87	16,300.00	-14,652.13	10.1%
5363 · General R&M	1,589.66	11,200.00	-9,610.34	14.2%
5364 · Grounds R&M	24,498.69	45,900.00	-21,401.31	53.4%
5365 · Pool R&M	25,527.62	36,600.00	-11,072.38	69.7%
5366 · Vehicle R&M	5,113.00	11,000.00	-5,887.00	46.5%
5367 · Janitorial	4,730.90	14,400.00	-9,669.10	32.9%
5368 · Security	110.00	6,000.00	-5,890.00	1.8%
5369 · Vandalism	195.53	2,400.00	-2,204.47	8.1%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
Total 5360 · Repair & Maintenance	64,562.30	160,700.00	-96,137.70	40.2%
5370 · Supplies - Consumable				
5372 · Office Supplies	2,711.63	14,000.00	-11,288.37	19.4%
5374 · Safety & staff supplies	1,610.60	14,200.00	-12,589.40	11.3%
5370 · Supplies - Consumable - Other	0.00	0.00	0.00	0.0%
Total 5370 · Supplies - Consumable	4,322.23	28,200.00	-23,877.77	15.3%
5380 · Taxes, Lic., Notices & Permits	4,077.15	7,600.00	-3,522.85	53.6%
5390 · Telephone & Internet	5,566.06	18,800.00	-13,233.94	29.6%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	0.00	10,000.00	-10,000.00	0.0%
5404 · Fuel	7,074.31	35,000.00	-27,925.69	20.2%
5406 · Meals	915.47	7,000.00	-6,084.53	13.1%
5408 · Mileage & Auto Allowance	0.00	2,000.00	-2,000.00	0.0%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
Total 5400 · Transportation, Meals & Travel	7,989.78	54,000.00	-46,010.22	14.8%
5410 · Utilities				
5412 · Electric & Gas	35,263.50	112,000.00	-76,736.50	31.5%
5414 · Water	7,850.72	25,800.00	-17,949.28	30.4%
5416 · Garbage	6,374.04	11,500.00	-5,125.96	55.4%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5410 · Utilities	49,488.26	149,300.00	-99,811.74	33.1%
Total Expense	952,063.03	3,756,100.00	-2,804,036.97	25.3%
Net Ordinary Income	-77,382.15	-191,050.00	113,667.85	40.5%
Other Income/Expense				
Other Expense				
9999 · Misc. Expense	5,718.47			
Total Other Expense	5,718.47			
Net Other Income	-5,718.47			
Net Income	-83,100.62	-191,050.00	107,949.38	43.5%

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11/02/22

Accrual Basis

PRPD
Profit & Loss
October 2022

	Oct 22
Ordinary Income/Expense	
Income	
4200 · Impact Fee revenue	5,721.96
4300 · Program Income	14,833.31
4400 · Donation & Fundraising Income	20,285.00
4500 · Grant Income	15,656.90
4900 · Interest Income	47,165.95
	103,663.12
Total Income	103,663.12
Gross Profit	103,663.12
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	114,978.14
5020 · Employer Taxes	8,536.52
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,275.94
5030.2 · Admin Fee for Active	44.68
5030.3 · Admin Fee for Retired	12.87
5030 · Employee Benefits - Other	19,150.25
	20,483.74
5040 · Workers Comp Expense	0.00
	143,998.40
Total 5000 · Payroll Expenses	143,998.40
5100 · Program Expenses	
5110 · Concession & Merchandise Exp.	3,000.00
5130 · Program Supplies	2,369.17
	5,369.17
Total 5100 · Program Expenses	5,369.17
5200 · Advertising & Promotion	7,919.95
5220 · Bank & Merchant Fees	350.99
5240 · Copying & Printing	468.05
5260 · Dues, Mbrshps, Subscr, & Pubs	8,771.00
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	596.09
	596.09
Total 5280 · Equip., Tools & Furn (<\$5k)	596.09
5290 · Equipment Rental	1,533.30
5330 · Professional & Outside services	
5332 · Accounting	110.00
5334 · Legal	982.50
5338 · Other Prof. & Outside Labor	1,761.24
	2,853.74
Total 5330 · Professional & Outside services	2,853.74
5360 · Repair & Maintenance	
5361 · Building R&M	602.01
5362 · Equipment R&M	46.79
5363 · General R&M	27.34
5364 · Grounds R&M	10,544.60
5365 · Pool R&M	6,906.84
5366 · Vehicle R&M	1,956.47
5367 · Janitorial	841.09
	20,925.14
Total 5360 · Repair & Maintenance	20,925.14
5370 · Supplies - Consumable	
5372 · Office Supplies	879.99
5374 · Safety & staff supplies	429.85
	1,309.84
Total 5370 · Supplies - Consumable	1,309.84
5390 · Telephone & Internet	1,393.71
5400 · Transportation, Meals & Travel	

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11/02/22

Accrual Basis

PRPD
Profit & Loss
October 2022

	<u>Oct 22</u>
5404 · Fuel	1,485.22
5406 · Meals	708.73
Total 5400 · Transportation, Meals & Travel	2,193.95
5410 · Utilities	
5412 · Electric & Gas	7,182.39
5414 · Water	3,940.36
5416 · Garbage	1,088.02
Total 5410 · Utilities	12,210.77
Total Expense	209,894.10
Net Ordinary Income	-106,230.98
Other Income/Expense	
Other Expense	
9999 · Misc. Expense	5,718.47
Total Other Expense	5,718.47
Net Other Income	-5,718.47
Net Income	-111,949.45

**Paradise Recreation & Park District
Investment & Reserves Report
31-Oct-22**

Summary	Maximum	6/30/2022	2022/2023	2022/2023	10/31/2022	Annual
Reserve Funds	Target	Balance	Allocated	Interest	Balance	Funding Goal
CalPERS 115 Trust	500,000	0.00	0.00	0.00	0.00	30,000
Capital Improvement & Acquisition	25,000,000	9,520,596.39	0.00	42,850.11	9,563,446.50	100,000
Current Operations	8,000,000	8,030,023.30	0.00	36,141.37	8,066,164.67	50,000
Designated Project/Special Use/Grant Matching	1,500,000	752,814.67	0.00	3,388.25	756,202.93	50,000
Future Operations	25,000,000	18,820,367.13	0.00	84,706.33	18,905,073.47	100,000
Technology	150,000	150,562.93	0.00	677.65	151,240.58	5,000
Vehicle Fleet & Equipment	1,000,000	752,814.67	0.00	3,388.25	756,202.93	75,000
Total Reserves Funds	61,150,000	38,027,179.11	0.00	171,151.97	38,198,331.08	410,000

Detail		2022 - 2023	
Five Star Investment Money Market	10/31/2022	Interest Earned	
CalPERS 115 Trust	0.00	0.00	
Capital Improvement & Acquisition	9,563,446.50	10,572.71	
Current Operations	8,066,164.67	8,917.42	
Designated Project/Special Use/Grant Matching	756,202.93	836.01	
Future Operations	18,905,073.47	20,900.19	
Technology	151,240.58	167.20	
Vehicle Fleet & Equipment	756,202.93	836.01	
General Operating	3,368,830.09	3,790.58	
Sub-Total Five Star	41,627,070.17	46,020.12	
Add/Subtract Changes	-33,348,552.88		
Total Five Star	8,476,496.55		
Meeder Investment (US Bank)			
	Beginning		Interest
	Balance	Change	Earned
	Ending Balance		
	-	32,700,000.00	32,700,000.00
Five Star			
	Beginning		Interest
	Balance	Change	Earned
	Ending Balance		
Grant Money Market Account	674,177.05		1,054.58
Payroll Interest Checking	32,510.21	-	91.25
Total Five Star	706,687.26	-	1,145.83
Mechanics			
		Deposits	Checks
Checking (as of Sep 30, 2022)	122,399.43	30,471.41	256.17
Total	122,399.43	30,471.41	256.17
Total in interest earning accounts	42,036,944.31		47,165.95
Other Investment Income			0.00
Total			47,165.95

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.

PRPD
Recovery Project
July through October 2022

	<u>Total Recovery Project</u>
Ordinary Income/Expense	
Income	
4600 · Other Revenue	391,935.40
Total Income	<u>391,935.40</u>
Gross Profit	391,935.40
Expense	
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	774.28
Total 5280 · Equip., Tools & Furn (<\$5k)	<u>774.28</u>
5290 · Equipment Rental	2,521.60
5330 · Professional & Outside services	
5334 · Legal	75.00
5338 · Other Prof. & Outside Labor	2,905.58
Total 5330 · Professional & Outside services	<u>2,980.58</u>
5360 · Repair & Maintenance	
5363 · General R&M	1,015.47
5364 · Grounds R&M	9,076.98
Total 5360 · Repair & Maintenance	<u>10,092.45</u>
5410 · Utilities	
5416 · Garbage	217.10
Total 5410 · Utilities	<u>217.10</u>
Total Expense	<u>16,586.01</u>
Net Ordinary Income	<u>375,349.39</u>
Net Income	<u><u>375,349.39</u></u>