



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, June 08, 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

2. PUBLIC COMMENT

3. CONSENT AGENDA

- 3.1. Board Minutes: Regular Meeting of May 11, 2022, and Special Meeting of May 23, 2022
- 3.2. Correspondence: None
- 3.3. Payment of Bills/Disbursements (Warrants and Checks Report)
Check #053818 – 054004

4. COMMITTEE REPORTS

- 4.1. Personnel Committee Meeting. – The Personnel Committee met on May 17,2022 to discuss the District Manager Evaluation

5. OLD BUSINESS

- 5.1. District Manager Employment Agreement. – The PRPD Board of Directors evaluated the District Managers performance and directed staff to make changes to the employment agreement.
Recommendation: *Approve Amendment to Employment Agreement.*

6. NEW BUSINESS

- 6.1. Yellowstone Kelly Trail Study - Butte County Memorandum of Understanding (MOU) – Staff seeks approval for an MOU between the County of Butte and the District to utilize up to \$20,000 toward design work of recreational trail and skill building features along the Yellowstone Kelly Trail (YKT). The MOU will continue until June 2023. **Recommendation:** *Authorize District Manager to complete MOU upon legal review*
- 6.2. CalPers 115 Trust. – Staff seek Board approval to establish a California Employers' Retiree Benefit Trust (CERBT) account through the California Public Employees' Retirement System (CalPERS).
Recommendation: *Adopt Resolution #22-06-1-511 to approve Agreement and Election to Prefund Other Post-Employment Benefits through CalPERS.*

7. REPORTS

- 7.1. District Report
- 7.2. Board Liaison Reports

8. CLOSED SESSION

The Board will meet in Closed Session pursuant to California Government Code:

- 8.1. 54957.6, Employee Salary and Wage Negotiations.
- 8.2. 54957(b)(1), Public Employee Performance Evaluation- District Manager Evaluation and Employment Agreement.

9. BOARD COMMENT

10. ADJOURNMENT

Adjourn to the next regular meeting on 7/13/2022 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@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, 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.

004859

Paradise Recreation and Park District
Board of Directors Regular Meeting
Terry Ashe Recreation Center, Room B
May 11, 2022

MINUTES

Notice:

Meeting was available to the public via videoconference
webinar: <https://us02web.zoom.us/j/84518561101?pwd=TXRZdUNPTk5MNFM1SWdvdzlmZENUQT09>

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 6:02 p.m.

1.1 PLEDGE OF ALLEGIANCE:

Secretary Bellefeuille led the Pledge of Allegiance.

1.2 ROLL CALL:

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

PRPD STAFF:

Present: District Manager Dan Efseaff, Assistant District Manager Kristi Sweeney, District Accountant Catherine Merrifield Recreation Supervisor Scott Amick, and Board Clerk Sarah Hoffman

Staff Present via teleconference: Recreation Supervisor Jeff Dailey

1.3 WELCOME GUESTS:

Chairperson McGreehan welcomed the guest. Guests are as followed:

Present: Trenten Dewell, Erin Dewell, Crystal Peek, Xavier Peek, Walt Schafer, Darlene Lightcap, Teresa Kludt. Present via teleconference: John Stonebreaker

1.4 SPECIAL PRESENTATIONS:

A. Mark Cobb (award presentation to Eagle Scout Trenten H. Dewell)

Park Supervisor Cobb made a brief speech about Trenten and his Eagle Scout achievement and how Trenten gave 271 hours of time to help in the parks to receive the Eagle Scout Award.

Trenten then gave insight on the work he did and how his experience went.

Board members then took time to ask him questions and congratulated him on his achievement.

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B. Honey Run Covered Bridge Association (HRCBA)

Walt Schafer (HRCBA) thanked the Staff and the Board for having him and the contributions made to the Honey Run Covered Bridge Association. Walt then provided an overview of the report and fundraising efforts. The Association has raised \$1.5 million since the fire (November 8, 2018) which covers Phase 1 of the rebuild.

Board members and staff followed with questions about events, the traffic the bridge currently sees, and the remaining phases and timeline for the rebuild.

C. Centerville Recreation and Historical Association (CRHA)

Teresa Kludt (CRHA) gave some information on the Centerville School and Museum. She then thanked the District for all of their help and the financial support. The board and staff thanked her for her hard work with the Association. Teresa then made a brief comment on upcoming events.

The Board acknowledged the efforts and thanked Ms. Kludt for their partnership.

The Chair with Board concurrence moved Old Business items 5.1 and 5.2 to be looked at the Special Presentations.

5. OLD BUISNESS

5.1. Honey Run Covered Bridge Association Agreement. – Staff seek Board authorization to renew the funding agreement with the Honey Run Covered Bridge Association for another two-year term. *Recommendation: Renew the funding agreement with Honey Run Covered Bridge Association for July 1, 2022, through June 30, 2024, as presented.*

Chairperson McGreehan asked Mr. Schafer if he had any questions about the agreement. He had none.

Chairperson McGreehan then asked if there was a designated liaison like the District has had in the past. District Manager Efseaff stated that by default that has been the District Manger but that we could pick someone in the future.

MOTION:

Secretary Bellefeuille moved to approve the renewal of the funding agreement with Honey Run Covered Bridge Association for July 1, 2022, through June 30, 2022. The motion was seconded by Vice-Chairperson Rodowick and carried with 5 ayes

ROLL CALL VOTE:

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

5.2. Centerville Recreation and Historical Association. – Staff seeks Board authorization to renew the funding agreement with the Centerville Recreation and Historical Association for another two-year

004861

term. *Recommendation: Renew the funding agreement with the Centerville Recreation and Historical Association for July 1, 2022, through June 30, 2024, as presented.*

Secretary Bellefeuille asked where the attached budget was. Teresa mentioned that she had emailed it to staff but that it must not have made it into the packet on time.

Chairperson McGreehan asked Teresa if she had any questions on the agreement. She had none.

MOTION:

Secretary Bellefeuille moved to approve the renewal of the funding agreement with Centerville Recreation and Historical Association for July 1, 2022, through June 30, 2024. The motion was seconded by Director Anderson and carried with 5 ayes

ROLL CALL VOTE:

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

2. PUBLIC COMMENT:

Citizen Stonebreaker thanked the Board and District for using District Funds West of Little Butte Creek and made a brief comment on meeting locations and District attention to people living on the Upper Ridge.

3. CONSENT AGENDA

**3.1 Board Minutes: Regular Meeting of March 9, 2022
Board Minutes: Regular Meeting of April 11, 2022**

3.2 Correspondence: Letter of Support for Kids Fishing Day and Lori McCoslin

3.3 Payment of Bills/Disbursements (Warrants and Checks Report)
Check #053789 – 053915 and 900781 – 900791

3.4 Information only items

- Approved Safety Committee Minutes from March 17, 2022

The Chair with Board concurrence pulled items 3.1 and 3.3.

MOTION:

Vice-Chairperson Rodowick moved to approve the Consent Agenda except items 3.1 and 3.3. Secretary Bellefeuille seconded the motion and carried with 5 ayes.

ROLL CALL VOTE:

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

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ITEMS REMOVED FROM CONSENT:**3.1 Board Minutes: Regular Meeting of March 9, 2022
Board Minutes: Regular Meeting of April 11, 2022**

Board members pointed out corrections on both Minutes and staff noted corrections.

MOTION:

Secretary Bellefeuille moved to approve the March 9th and April 11th Regular Meeting minutes with the amendments made by the board. The motion was seconded by Vice- Chairperson Rodowick and carried with 4 ayes, and one abstain.

ROLL CALL VOTE:

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

3.3 Payment of Bills/Disbursements (Warrants and Checks Report)

Director Ivey asked questions about the check register and District Accountant Merrifield answered the questions. A motion was made after the discussion.

MOTION:

Director Ivey moved to approve the Check Register. The motion was seconded by Secretary Bellefeuille and carried with 5 ayes.

ROLL CALL VOTE:

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

4. COMMITTEE REPORTS

4.1 Finance Committee Meeting. – The Finance Committee met on April 21, 2022, to discuss the Draft Budget 2022-2023 Fiscal Year. Vice-Chairperson Rodowick gave some insight on what was discussed and said it was a fairly straight forward meeting. Director Anderson made a brief comment about the payroll budget in comparison to past years.

4.2 Recreation and Park Committee Meeting. – The Recreation and Park Committee met on April 26, 2022, to discuss the overview of Lakeridge Park Planning and Design. Vice-Chairperson Rodowick stated that employees from Melton Design were present via zoom at the meeting, and they present an optimistic timeline, and they hope to keep it.

Board members asked questions and voiced comments.

Vice-Chairperson Rodowick said he would keep the Board of Directors informed on the progress of the timeline

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6. NEW BUSINESS:

6.1. Consideration of Investment Management. – Staff seeks Board authorization to enter into an agreement with Meeder Public Funds (Meeder) to manage PRPD investment funds. Recommendation: Authorize District Manager to enter into an agreement with Meeder to manage the District investment funds and establish a custodial bank account for associated transactions.

After a few minutes of conversation between members of staff and the Board. The Board directed staff to bring the matter to the Finance Committee for a deeper evaluation.

7. REPORTS:**7.1 District Report**

District Manager Efseaff briefly referred to the District Report to provide an updates of District activities. Board Clerk Hoffman gave some updates on the Paradise Welcome Sign. Assistant District Manager Sweeney informed the board about our new Front Office employee.

Vice- Chairperson Rodowick gave some insight and information on the Pet Memorial Dedication pictures.

District Manager Efseaff brought up the California Association of Recreation and Park Districts Conference and that Chairperson McGreehan will be receiving an award.

7.2 Paradise Lake Report

Assistant District Manager Sweeney briefly explained the Lake Report and gave credit to all the staff that were involved in helping put the report together. Board members took turns asking questions and making comments. District Manager Efseaff and Recreation Supervisor Amick took turns talking about Launch at the Lake.

Chairperson McGreehan asked if Paradise Irrigation District was helping with any of the costs at the lake.

RECESS:

Chairperson McGreehan directed the Board to a short recess at 7:48 p.m.

The public meeting was reconvened by Chairperson McGreehan at 7:53 p.m.

8. CLOSED SESSION:

Chairperson McGreehan called the Board into Closed Session at 8:00 p.m.

8.1 The Board met in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary, and Wage negotiations**REPORT ON CLOSED SESSION:**

Chairperson McGreehan reconvened to the regular board meeting at 8:40 pm and reported that the board discussed current wages and salaries and provided direction to Staff.

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9. **BOARD COMMENT:**

- The Board and Staff discussed having a Special Meeting and set a date for May 23, 2022, at 5:00 pm in Room B at the Terry Ashe Recreation Center.
- Vice-Chairperson Rodowick informed Staff and Board that he will not be at the June meeting.
- Chairperson McGreehan stated that he attended a LAFCO meeting on May 5, 2022, where they formally adopted the 2022/2023 Fiscal Year Budget. He stated that LAFCO also approved a Contractual Service Agreement with the Country of Butte.
- Secretary Bellefeuille said that she liked the new Activity Guide but that it looked like we had less activities this year.
- Director Ivey stated that the Town of Paradise came out with a paving schedule to inform the public of what roads will be repaved and when. He also mentioned that on the meeting agenda for the Town of Paradise, they were trying to approve money to be used to fund sidewalk construction on Skyway. He thinks it was passed but is not positive.

10. **ADJOURNMENT:**

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 8:51 p.m. by Chairperson McGreehan until the next regular Board meeting scheduled on June 8, 2022, at 6:00 p.m. in Conference Room B, at the Terry Ashe Recreation Center, (6626 Skyway, Paradise, California).

Al McGreehan, Chairperson

Mary Bellefeuille, Secretary

004865

Paradise Recreation and Park District
Board of Directors Special Meeting
 Terry Ashe Recreation Center, Room B
 May 23, 2022

MINUTES

Notice:

Meeting was available to the public via videoconference

webinar: <https://us02web.zoom.us/j/84518561101?pwd=TXRZdUNPTk5MNFM1SWdvdzlmZENUQT09>

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 5:05 pm.

1.1 PLEDGE OF ALLEGIANCE:

Director Anderson led the Pledge of Allegiance.

1.2 ROLL CALL:

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

PRPD STAFF:

Present: District Manager Dan Efseaff, Assistant District Manager Kristi Sweeney, Board Clerk Sarah Hoffman, Administrative Assistant II Lorrennis Leeds.
 Via teleconference: Recreation Supervisor Jeff Dailey, Administrative Assistant II Sunny Quigley.

1.3 WELCOME GUESTS:

Present via tele-conference: John Stonebreaker and Laurel Paulson-Pierce

2. PUBLIC COMMENT:

Laurel Paulson-Pierce gave some insight on an e-mail she sent to the Paradise Recreation and Park District (PRPD) about adding a multi-use area for basketball and a walking path that has a walking Labyrinth. She also explained the benefits of having a Labyrinth.

Board Members took turns asking questions about the proposed idea.

3. CONSENT AGENDA

3.1 Correspondence: E-mail regarding proposal of Labyrinth at Crain Park

MOTION:

Vice-Chairperson Rodowick moved to approve the Consent Agenda. The motion was seconded by Secretary Bellefeuille and carried with 5 ayes.

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ROLL CALL VOTE:

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

4. COMMITTEE REPORTS- None**5. Old BUISNESS- None****6. NEW BUISNESS:**

6.1. Approve 2022-2023 Preliminary Budget and Set Public Hearing Date – The PRPD Board of Directors will consider adopting the 2022-2023 Preliminary Budget as presented in the Notice of Public Hearing and set a public hearing date for June 29, 2022, during the regularly scheduled Board meeting at which time the adoption of the final budget for 2022-2023 may follow the public hearing. *Recommendation: Approve the 2022-2023 Preliminary Budget and set a Public Hearing Date for June 29, 2022.*

District Manager Efseaff gave information on the Preliminary Budget.

Board members took turns asking questions. Staff will present more details to the Finance Committee.

District Manager Efseaff reviewed the process for Approval of the Preliminary Budget and Setting of the Public Hearing Date. He recommended that the Public Hearing Date is set to the Regular Meeting on July 13, 2022.

Citizen Stonebraker asked staff when there will be a proposed budget posted online and District Manager Efseaff stated that it is posted online with the previous BOD packet.

Secretary Bellefeuille made a motion to approve the 2022-2023 Preliminary Budget and set a public hearing date and Vice-Chairperson Steve Rodowick Seconded the motion. After discussion, the motion was withdrawn and made to reflect acceptance of the preliminary budget and hearing date.

MOTION:

Secretary Bellefeuille moved to Accept the 2022-2023 Preliminary Budget and to set the public hearing date for July 13, 2022. The motion was seconded Vice-Chairperson Rodowick and carried with 5 ayes.

ROLL CALL VOTE:

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

6.2. Authorize Agreement between Paradise Charter Middle School and Paradise Recreation and Park District for Summer Program. – Partner intends to work with PRPD to design and execute a 6-week Expanded Learning Opportunities Program. The program will provide a variety of learning through fun activities. *Recommendation: Authorize District Manager to complete the agreement with legal review.*

District Manager Efseaff pulled this item from the agenda.

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6.3. Ice Rink Report and Consideration of FY 2022-2023 Ice Rink. – Staff will present a summary of the FY 2021-2022 Ice Rink season and seeks BOD direction on whether to proceed with the FY 2022-

2023 Ice Rink. Authorizing the agreement with Magic Ice by May 31st will guarantee the best rental rate. *Recommendation: Provide direction to staff on status of Ice Rink and authority to complete agreement.*

District Manager Efseaff and Assistant District Manager Kristi Sweeny gave a summary on the Ice Rink Report followed by a lengthy discussion between the Board and Staff.

Board Members then took turns asking Ice Rink Manager Lorrennis Leeds questions and she provided answers.

Board Members and Staff discussed the consideration of the FY 2022-2023 season concerns may be summarized as determining the balance between costs and community building. However, the increase in pricing (13 weeks at \$156,950 and 7 weeks at 120,000) rose concerns. There were many ideas bounced around including shortening the Ice Rink Season and creating a committee to handle extra fundraising).

Citizen Stonebreaker made a public comment about how the Ice Rink should not be brought back this year and that tax dollars should be put back into the community in other ways.

Vice-Chairperson Rodowick asked staff to investigate other possible Ice Rink Companies and to engage in more community support. Staff said that the effort on community support is possible, but that a full cost evaluation with other companies was not feasible for this season.

MOTION:

Director Anderson moved to approve the Consideration of FY 2022-2023 Ice Rink. The motion was seconded by Secretary Bellefeuille and carried with 4 ayes.

ROLL CALL VOTE:

Chairperson Al McGreehan, aye; Vice-Chairperson Steve Rodowick, aye; Secretary Mary Bellefeuille, aye; Director Robert Anderson, aye; Director Dennis Ivey, noe.

RECESS:

After item 6.3, Chairperson McGreehan asked for a 5-minute recess. The meeting resumed at 7:03.

Chairperson McGreehan requested with Board concurrent to move Items 7.1 and 8.1, and 8.2 to before item 6.4.

7. REPORTS:

7.1 Board Liaison Report: None

8. CLOSED SESSION:

Chairperson McGreehan called the Board into Closed Session at 7:04 p.m.

004868

The Board met in Closed Session pursuant to California Government Code to discuss:

8.1. 54957(b)(1), Public Employee Performance Evaluation- District Manager Evaluation and Employment Agreement.

8.2. 54957.6, Employee Salary and Wage Negotiations.

REPORT ON CLOSED SESSION:

Chairperson McGreehan reconvened to the regular board meeting at 9:45 pm and noted that the Board discussed current wages and salaries and the possibility of changes. The board then provided staff with direction for future consideration and to put it on the Regular Meeting Agenda for June 9,2022.

The Board then conducted an Employee Evaluation on District Manager Efseaff and provided staff direction.

6.4. District Manager Evaluation and Employment Agreement – The PRPD Board of Directors will evaluate the District Managers performance and consider potential changes to the employment agreement and possible approval. *Recommendation: Complete the District Manager Annual Performance Evaluation and approve amendments (if any) to the Employment Agreement.*

The Board noted a positive evaluation on the District Manager’s performance and provided direction on the agreement which will return for future consideration.

9. BOARD COMMENT:

- Chairperson McGreehan stated that he would be attending the LAFCO meeting on the first Thursday in June (June 2nd).
- Secretary Bellefeuille stated that Paradise Rotary will donate \$25,000 for improvements to trails and interpretive signs at Bille Park.

10. ADJOURNMENT:

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 9:55 p.m. by Chairperson McGreehan until the next regular Board meeting scheduled on June 8, 2022, at 6:00 p.m. in Conference Room B, at the Terry Ashe Recreation Center, (6626 Skyway, Paradise, California).

Al McGreehan, Chairperson

Mary Bellefeuille, Secretary

PARADISE RECREATION & PARK DISTRICT
COUNTY MONTHLY CHECK REGISTER

Fund 2510

May

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

053916-053931	5/4/2022		Payroll Summary	9,736.82			9,736.82	

Direct Deposit	5/4/2022		Payroll Summary	26,918.67			26,918.67	

053970-053982	5/18/2022		Payroll Summary	8,110.71			8,110.71	

Direct Deposit	5/18/2022		Payroll Summary	27,366.73			27,366.73	

053933	5/6/2022		VOYA INSTITUTIONAL TRUST CO	200.00			200.00	
053934	5/6/2022		VANTAGEPOINT TRANSFER AGENT	775.00			775.00	
053935	5/6/2022		NORTH STATE GROCERY INC		357.48		357.48	
053936	5/6/2022		NAPA AUTO PARTS		187.40		187.40	
053937	5/6/2022		THOMAS ACE HARDWARE		3,228.55		3,228.55	
053938	5/6/2022		PARADISE RECREATION & PARKS	28,918.67			28,918.67	A
053939	5/6/2022		FOOTHILL MILE & LUMBER CO		525.10		525.10	
053940	5/6/2022		STAPLES CONSTRUCTION CO INC		5,036.44		5,036.44	B
053941	5/6/2022		O'REILLY AUTO PARTS		39.44		39.44	
053942	5/6/2022		JC NELSON SUPPLY CO		1,192.10		1,192.10	
053943	5/6/2022		CASCADE ATHLETIC SUPPLY		1,628.24		1,628.24	
053944	5/6/2022		COMCAST		91.45		91.45	
053945	5/6/2022		BUTTE COUNTY NEAL ROAD LANDFILL		26.53		26.53	
053946	5/6/2022		DE LAGE LANDEN FINANCIAL SERVICES		223.49		223.49	
053947	5/6/2022		AT&T		75.67		75.67	
053948	5/13/2022		ODP BUSINESS SOLUTIONS LLC		775.62		775.62	
053949	5/13/2022		COMPUTERS PLUS		1,388.74		1,388.74	
053950	5/13/2022		CHICO STATE ENTERPRISES		1,009.00		1,009.00	
053951	5/13/2022		ANDERSON BROTHERS CORPOR		614.18		614.18	
053952	5/13/2022		DAVID AZEVEDO		100.00		100.00	Refund
053953	5/13/2022		CASEY DOWNHAM		100.00		100.00	Refund
053954	5/13/2022		CHRISTY JOHNSON		86.00		86.00	Refund
053955	5/13/2022		MICHAEL KOEHNLEIN		45.00		45.00	Refund
053956	5/13/2022		DONALD MCDONALD		120.00		120.00	Refund
053957	5/13/2022		FERMIN RODRIGUEZ		100.00		100.00	Refund
053958	5/13/2022		SCOT STEENSON		100.00		100.00	Refund
053959	5/13/2022		KHRYSTIE SHOEMAKER		100.00		100.00	Refund
053960	5/13/2022		TONY SWANGLER		61.00		61.00	Refund
053961	5/13/2022		CYNTHIA WILLIAMS		100.00		100.00	Refund
053962	5/13/2022		RECOLOGY BUTTE COLUSA COUNTIES		214.98		214.98	
053963	5/13/2022		NORTH STATE SCREENPRINTING		123.23		123.23	
053964	5/13/2022		MELTON DESIGN GROUP		5,083.00		5,083.00	
053965	5/13/2022		CARDMEMBER SERVICE		2,615.80		2,615.80	
053966	5/13/2022		UMPQUA BANK		9,269.39		9,269.39	
053967	5/13/2022		LASH'S GLASS		219.58		219.58	
053968	5/13/2022		KELLER SUPPLY COMPANY		2,694.26		2,694.26	
053969	5/13/2022		MT LASSEN TROUT FARMS INC		4,500.00		4,500.00	
053983	5/20/2022		VOYA INSTITUTIONAL TRUST CO	200.00			200.00	
053984	5/20/2022		VANTAGEPOINT TRANSFER AGENT	775.00			775.00	
053985	5/20/2022		PREMIER ACCESS INSURANCE	1,175.59			1,175.59	
053986	5/20/2022		PRINCIPAL LIFE INSURANCE CO	205.89			205.89	
053987	5/20/2022		PARADISE RECREATION & PARKS	27,366.73			27,366.73	A
053989	5/20/2022		VERIZON WIRELESS		873.40		873.40	
053990	5/20/2022		KELLER SUPPLY COMPANY		1,431.13		1,431.13	
053991	5/20/2022		MAGOON SIGNS		361.97		361.97	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
053992	5/20/2022		CAPRCBM		250.00		250.00	
053993	5/20/2022		PG&E		7,626.72		7,626.72	
053994	5/20/2022		PARADISE IRRIGATION DISTRICT		1.00		1.00	C
053995	5/20/2022		JENNIFER ARBUCKLE		3,990.00		3,990.00	
053996	5/20/2022		STREAMLINE		360.00		360.00	
053997	5/20/2022		CLARK PEST CONTROL		434.00		434.00	
053998	5/20/2022		NORTHSTATE AGGREGATE INC		45.26		45.26	
053999	5/20/2022		NORTHERN RECYCLING & WASTE		1,543.54		1,543.54	
054000	5/20/2022		STONE RIDGE TERMITE & PEST		70.00		70.00	
054001	5/20/2022		CPRS		1,170.00		1,170.00	
054002	5/20/2022		FGL ENVIRONMENTAL		63.00		63.00	
054003	5/20/2022		ACME TOILET RENTALS LLC		414.40		414.40	
054004	5/20/2022		EMPLOYMENT DEVELOPMENT DEPT		394.99		394.99	D
ACH	5/6/2022		ACH STATE PR TAX	1,525.72			1,525.72	
ACH	5/6/2022		ACH FED PR TAX	11,022.38			11,022.38	
ACH	5/6/2022		ACH CALPERS	13,452.48			13,452.48	
ACH	5/6/2022		ACH CALIFORNIA STATE DISBURS	287.53			287.53	
ACH	5/20/2022		ACH STATE PR TAX	1,434.48			1,434.48	
ACH	5/20/2022		ACH FED PR TAX	10,588.08			10,588.08	
ACH	5/20/2022		ACH CALPERS	6,863.23			6,863.23	
ACH	5/20/2022		ACH CALIFORNIA STATE DISBURS	287.53			287.53	

TOTALS				107,959.99	61,061.08	0.00	169,021.07	
GRAND TOTALS				125,807.52	61,061.08	0.00	186,868.60	

Refunds = 912.00

Notes:

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Payment for fencing at Horse Arena reimbursable by FEMA
- C) Paradise Lake lease payment
- D) Unemployment payment

Staff Report

June 8, 2022



DATE: 5/18/2022
 TO: Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: May Personnel Committee Report

Attendance:

Committee Chair: Mary Bellefeuille, Committee Member; Dennis Ivey,
 PRPD Staff: Dan Efseaff, District Manager; Kristi Sweeny, Assistant District Manager; Catherine Merrifield, District Accountant; Sarah Hoffman, Administrative Assistant III

The meeting was called to order at 4:00 pm.

The meeting moved to closed session at 4:01 pm.

CLOSED SESSION:

The Committee met in Closed Session pursuant to California Government Code Section:

1. 54957.6, Employee Salary, and Wage Negotiations.
2. 54957(b)(1), Public Employee Performance Evaluation- District Manager Evaluation and Employment Agreement.

The Committee came back from Closed Session at 6:56

REPORT ON CLOSED SESSION:

The Committee returned from Closed Session at 5:00 pm and reported that the Committee reviewed and discussed Employee Salary and Wage Negotiations and went over the District Managers Evaluation and his Employment Agreement.

The meeting adjourned at 6:58 pm.

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2022/PC_22.0517/PC.Report.22.0517.docx
 6/3/2022

Staff Report

June 9, 2021



DATE: 5/24/2022
 TO: BOD
 FROM: Dan Efseaff, District Manager
 SUBJECT: District Manager Evaluation and Amendment to Employment Agreement

Report in Brief

At the May 23, 2022 Special Meeting of the Board of Directors, Directors reviewed the evaluation of District Manager Dan Efseaff conducted with the Personnel Committee. The Committee reviewed materials from staff, Directors, and a self-review from Efseaff. The BOD determined that Efseaff has exceeded performance expectations and recommended the following:

- An amendment to the employment agreement for a 2-year term (Attachment A),
- Acceptance of identified goals and objectives for the next evaluation period (Attachment B),

The 2-year term allows for a brief evaluation and status update on goals. The schedule for the evaluation will be determined with consultation with District Manager and BOD chair and issued from the BOD clerk.

The District Manager worked with the BOD to develop the following goals for the next year:

1. By December 2022, complete a draft Strategic Plan with specific objectives and goals to guide the District over the next 3 years.
2. By June 2023, initiate planning, and implementation for key funded projects (Lakeridge, Trails, Per Capita, and Buffer Project).
3. By June 2023, secure at least \$500K in funding for new program, planning, and development projects.
4. By June 2023, work with staff to revise fee schedule for District and put on a regular review process.
5. By June 2023, review salary scale in terms of comparable wage rates with other Districts.
6. By March 2023, report to BOD on status, options, and recommendations of rebuilding or replacing District shop facility.

The goals are listed on the attached blank evaluation for next year.

Date	Entity	Task
1/15/2023	Board Clerk	Reminder to Board on calendar and process.
2/15/2023	Board (Committee) Chair and Board Clerk	Send evaluation form to Board of Directors and management/full time staff personnel.
3/15/2023	Directors and Staff	Due date for all DM evaluations. Submit surveys to BOD/Personnel Committee chairperson. District Manager Efseaff will submit his self-evaluation and goals for Personnel Committee to review
3/31/2023	Personnel Committee	Closed Session: Discuss evaluation and any potential adjustment on the Employment Agreement. Open Session: report.
4/15/2023	Board of Directors	Closed Session: Review Personnel Committee recommendations. Open Session: Action on evaluation and Employment Agreement Amendment (if any)
5/15/2023	Board of Directors	If necessary, Finalize Employment Agreement to go into effect 7/1/2023.

Recommendation: Approve Amendment to Employment Agreement.

Attachments:

- A. Amendment To Employment Agreement
- B. 2023 District Manager Evaluation Form – Blank

https://paradisepprd-my.sharepoint.com/personal/defseaff_paradisepprd_com/Documents/Dan_OneDrive/Admin/Efseaff/Evaluation/2021_Evaluation/DM.Efseaff.Evaluation.BOD.Report.21.0428docx.docx
 6/3/2022

District Manager Performance Evaluation

Click to enter Year.



Evaluation Date:	Click to enter date.	Type:	<input type="checkbox"/> Initial <input type="checkbox"/> Annual <input type="checkbox"/> Other _____
Period – From:		To:	
Employee Name:		Title:	
Reviewer:		Title:	

I. Performance Competencies

Competency Factor	Unsatisfactory	Improvement Needed	Meets Expectations	Exceeds Expectations	Outstanding
1. Leadership Aligns staff with District plans, goals and priorities. Maintains focus on results. Sets strong, positive example for others. Stimulates and fosters ownership and involvement within the organization.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Decision-Making and Problem-Solving Makes decisions that reflect a solid understanding of a situation; are ethically and morally sound; and aligned with District goals and priorities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Personnel Management & Staff Development Sets clear performance standards. Accepts responsibility for those he/she supervises and takes corrective action when appropriate. Effectively mentors, coaches, evaluates and motivates, members of management team and other staff members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Board Relations Establishes and maintains strong working relationships with Members of the Board of Directors. Provides thorough and timely information to Board Members on significant developments within the PRPD, and issues requiring Board action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Interpersonal Skills Establishes and maintains strong working relationships with a variety of people including employees and Board Members. Demonstrates sensitivity, tact and insight in these relationships. Treats others in a fair and consistent manner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Public Relations Serves as a spokesperson and ambassador for the PRPD in a multitude of settings. Effectively manages the PRPD's interactions and relationships with other agencies and entities. Promotes a positive reputation of the CAPRI within the industry.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Communication Communicates clearly and concisely both orally and in writing. Conveys complex, sensitive information in a clear and diplomatic manner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Fiscal Responsibility Oversees the development and administration of the annual budget; has a solid understanding of District's financial position; makes sound financial decisions keeping District's long-term financial well-being in the forefront.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Initiative/Innovation Originates new approaches, elicits feedback, and identifies new systems and procedures. Exhibits independent thinking and ways to improve PRPD's work product and efficiency.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Teamwork Fosters and maintains an environment of collaboration and teamwork both internally and externally.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Job Knowledge Possesses broad knowledge of the position and work environment. Utilizes prior education, training, and experience effectively.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

OVERALL PERFORMANCE RATING: (Provide Comments in Section IV)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Rating Measure Definitions	
Outstanding	Demonstrates an extraordinary command of position; clearly and consistently performs at an exceptional level; produces superior results and provides an excellent model for others to follow.
Exceeds Expectations	Demonstrates a strong command of the position; takes initiative beyond fulfilling routine tasks; regularly exceeds expectations; provides strong leadership.
Meets Expectations	Demonstrates a clear understanding of the position, and consistently meets them.
Below Expectations	Performance falls short of expectations; improvement is required.
Not Applicable (N/A)	Does not apply to the position or did not observe factor.

II. Evaluation of Goals Accomplished In This Evaluation Period

EVALUATION PERIOD GOALS	GOAL PERFORMANCE
1. By December 2022, complete a draft Strategic Plan with specific objectives and goals to guide the District over the next 3 years.	
2. By June 2023, initiate planning, and implementation for key funded projects (Lakeridge, Trails, Per Capita, and Buffer Project).	
3. By June 2023, secure at least \$500K in funding for new program, planning, and development projects.	
4. By June 2023, work with staff to revise fee schedule for District and put on a regular review process.	
5. By June 2023, review salary scale in terms of comparable wage rates with other Districts.	
6. By March 2023, report to BOD on status, options, and recommendations of rebuilding or replacing District shop facility.	

III. Goals for Next Performance Period

1.
2.
3.

IV. Reviewer Comments

Comments	
Signature:	Date

V. Employee Comments

Employee's Comments Regarding Ratings and Overall Performance (if any):	
Employee's Signature:	Date

Employee's signature signifies receipt of evaluation.

VI. Recommended Actions

Recommended Actions:	
Contract Adjustment Renewal:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Terms of Contract:	

Staff Report

June 8, 2022



DATE: 6/8/2022
 TO: Board of Directors
 FROM: Dan Efseaff, District Manager
 SUBJECT: Yellowstone Kelly Trail Study - Butte County Memorandum of Understanding (MOU)

Report in Brief

Staff seeks approval for a Memorandum of Understanding (MOU) between the County of Butte and the District. At the April 4, 2022, meeting, the Butte County Board of Supervisors approved up to \$20,000 in funds to be used toward design work of a recreational trail and skills features along the Yellowstone Kelly Trail (YKT) in Paradise. The YKT in places has a 90-foot corridor allowing for play and skill building mountain bike and hiking features. Supervisor Doug Teeter was instrumental in securing these funds and promoting the concept.

The study will include screening level consideration of linkages to the Magalia Paradise Lake Loop Trail and down the hill toward Chico. The MOU does not include provisions for overhead or indirect costs, which will need to be subsidized by the District. As a planning document, no permits will be needed, but the document may serve as an approved plan to seek implementation funding.

The MOU will continue until June 2023.

Recommendation: *Authorize District Manager to complete MOU upon legal review.*

Attachments:

- A. Butte County Board of Supervisors Report - ADM.PRPDFunding.1.Trans
- B. Yellowstone Kelly Trail Study - Butte County Memorandum of Understanding (MOU) V3

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2022/22.0608/YSKT.MOU.Report.22.0602.docx
 6/3/2022



Butte County Board of Supervisors Agenda Transmittal

Clerk of the Board Use Only

Agenda Item:

Subject:

Department:

Meeting Date Requested:

Contact:

Phone:

Regular Agenda

Consent Agenda

Department Summary: *(Information provided in this section will be included on the agenda. Attach explanatory memorandum and other background as necessary).*

Fiscal Impact:

Personnel Impact:

Action Requested:

Administrative Office Review:

MEMORANDUM OF UNDERSTANDING
Between
County of Butte
And
Paradise Recreation and Park District

This Memorandum of Understanding (MOU) is by and between the County of Butte, a political subdivision of the State of California, hereinafter referred to as "County" through its Butte County Administration Department and Paradise Recreation and Park District, herein referred to as "Contractor". This MOU shall set forth the terms of use for funds provided by the County to Contractor.

PURPOSE

The Butte County Board of Supervisors approved up to \$20,000 in funds to be used to assist the Contractor with the design work of a recreational trail in Paradise. This MOU is intended to memorialize the specific uses of the funds provided by the County to Contractor.

SERVICES TO BE PROVIDED:

Duties and Responsibilities of Contractor:

- Contractor shall be allocated up to \$20,000 to assist in the design work by a qualified professional or firm, of a recreational trail and skills features in the Yellowstone Kelly Trail Corridor in Paradise. Qualified professional or firm shall have previous experience designing and building of bike parks.
- Contractor shall review work plans with County in advance to confirm work is eligible for County reimbursement.

Duties and Responsibilities of County:

- County agrees to reimburse Contractor for costs associated with the design work, performed by a qualified contractor, of a recreational trail and skills features in the Yellowstone Kelly Trail Corridor in Paradise.
- Reimbursement will commence after the completion of said work and upon receipt, review and approval of detailed itemization of work and associated costs. Costs must be explicitly related to the design work of the Yellowstone Kelly Trail Corridor.

TERM: The term of this MOU shall become effective upon date of execution and terminate June 30, 2023.

MAXIMUM REIMBURSABLE: The maximum reimbursable amount to Contractor under this MOU is \$20,000.

INDEPENDENT CONTRACTOR: Contractor is an independent contractor, working under his/her own supervision and direction and is not a representative or employee of County. Contractor agrees to file tax returns and pay all applicable taxes on Agreements paid pursuant to this Agreement.

INDEMNIFICATION: Contractor agrees to accept responsibility for loss or damage to any person or entity, and to defend, indemnify, hold harmless and release the County, its officers, agents and employees from and against any and all actions, claims, damages, disabilities or expenses that may be asserted by any person or entity, including Contractor, to the extent arising out of or in connection with the negligent acts or omissions or willful misconduct in the performance by Contractor hereunder, whether or not there is concurrent negligence on the part of the County, but excluding liability due to the active negligence or willful misconduct of the County. This indemnification obligation is not limited

in any way by any limitation on the amount or type of damages or compensation payable to or for Contractor or its agents under worker's compensation acts, disability benefit acts, or other employee benefits acts. Contractor shall be liable to County for any loss of or damage to County property arising out of or in connection with Contractor's negligence or willful misconduct.

INSURANCE:

- A. Without limiting Contractor indemnification, Contractor shall procure and maintain for the duration of this MOU, insurance against claims for injuries to persons or damages to property that may arise from, or be in connection with the performance of the work hereunder by Contractor, and Contractor agents, representatives, employees, and subcontractors. At the very least, Contractor shall maintain the insurance coverage, limits of coverage and other insurance requirements as described in Attachment I, Standard Insurance Requirements, which by reference is made part of this MOU. Certificates evidencing the maintenance of Contractor's insurance coverage shall be filed with County.
- B. The County of Butte self-insures third party liability claims alleging bodily injury, personal injury, property damage, or public officials' errors and omissions. The County self-insures losses up to \$100,000 per occurrence. Losses exceeding \$100,000 are covered by an excess insurance purchased through the Public Risk Innovation, Solutions, and Management (PRISM). The excess policy provides coverage for losses up to 25 million dollars, which the County is legally required to pay because of liability imposed by law or assumed by contract. A recent actuarial evaluation performed by Bickmore Risk Services found the County's self-insurance reserves to be adequately funded.

ALTERATION OF TERMS: The body of this MOU fully expresses all understandings of the parties concerning all matters covered and shall constitute the total MOU. No addition to, or alteration of, the terms of this MOU whether by written or verbal understanding of the parties, their officers, agents or employees shall be valid unless made in the form of written amendment to this MOU which is formally approved and executed by all parties.

NOTICES:

All notices, claims, correspondence, reports and/or statements authorized or required by this MOU shall be addressed as follows:

County:
 Brian Ring
 Butte County
 25 County Center Drive, Suite 200
 Oroville, CA 95965

Contractor:
 Dan Efsseaff, District Manager
 Paradise Recreation and Park District
 6626 Skyway
 Paradise, CA 95969

DISPUTE RESOLUTION: Any disagreements that may occur shall be resolved at the lowest possible level within County and Contractor and with a cooperative spirit. County and Contractor will designate individuals who are responsible to resolve issues in a timely fashion regarding this MOU. Should agreement not be reached between County and Contractor after working through the process already

ATTACHMENT I
INSURANCE REQUIREMENTS FOR MOST CONTRACTS
Not for Professional Services or Construction Contracts

***Please provide a copy of Attachment I to your insurance agent.**

Contractor shall procure and maintain for the duration of this MOU, insurance against claims for injuries to persons or damages to property that may arise from or be in connection with the performance of the work hereunder by Contractor, Contractor’s agents, representatives, employees and subcontractors. Before the commencement of work Contractor shall submit Certificates of Insurance and Endorsements evidencing that Contractor has obtained the following forms of coverage:

A. MINIMUM SCOPE AND LIMITS OF INSURANCE - Coverage shall be at least as broad as:

- 1) **Commercial General Liability (CGL):** Insurance Services Office (ISO) Form CG 00 01 covering CGL on an “occurrence” basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **\$1,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
- 2) **Automobile Liability:** ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, covering hired (Code 8) and non-owned autos (Code 9), with limits no less than **\$1,000,000** per accident for bodily injury and property damage.
- 3) **Workers’ Compensation Insurance:** As required by the State of California, with Statutory Limits and Employer’s Liability Insurance with limit of no less than **\$1,000,000** per accident for bodily injury and disease. *(Not required if Contractor provides written verification he or she has no employees.)*

If Contractor maintains broader coverage and/or higher limits than the minimums shown above, the County requires and shall be entitled to the broader coverage and/or higher limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the County.

B. OTHER INSURANCE PROVISIONS - The insurance policies are to contain, or be endorsed to contain, the following provisions:

- 1) The County of Butte, its officers, officials, employees and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor, including materials, parts or equipment furnished in connection with such work or operations. General Liability coverage can be provided in the form of an endorsement to Contractor’s insurance (at least as broad as ISO Form CG 20 10 11 85 or **both** CG 20 10, CG 20 26, CG 20 33, or CG 20 38 **and** CG 20 37 forms if later revisions used).
- 2) For any claims related to this MOU, Contractors insurance coverage shall be primary insurance coverage at least as broad as ISO Form CG 20 01 04 13 as respects the County, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees and volunteers shall be excess of Contractor’s insurance and shall not contribute with it.

3) Each insurance policy required above shall state that coverage shall not be canceled, except with notice to the County.

C. WAIVER OF SUBROGATION: Contractor hereby grants to County a waiver of any right to subrogation which any insurer of said Contractor may acquire against the County by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the County has received a waiver of subrogation endorsement from the insurer.

The Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of the County for all work performed by the Contractor, its employees, agents and subcontractors.

D. SELF-INSURED RETENTIONS: Self-insured retentions must be declared to and approved by the County. The County may require Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or County.

E. ACCEPTABILITY OF INSURERS: Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the County.

F. VERIFICATION OF COVERAGE: Contractor shall furnish County with original certificates of insurance including all required amendatory endorsements (or copies of the applicable policy language affecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

G. SPECIAL RISKS OR CIRCUMSTANCES: County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

H. SUBCONTRACTORS: Contractor shall include all subcontractors as insured under its policies or require all subcontractors to be insured under their own policies. If subcontractors are insured under their own policies, they shall be subject to all the requirements stated herein, including providing the County certificates of insurance and endorsements **before** beginning work under this MOU.

Staff Report

June 8, 2022



DATE: 6/9/2022
 TO: Board of Directors (BOD)
 FROM: Catherine Merrifield, District Accountant
 SUBJECT: CalPERS 115 Trust

Summary

Staff seek Board approval to establish a California Employers' Retiree Benefit Trust (CERBT) account through the California Public Employees' Retirement System (CalPERS). The CERBT allows employers to prefund their retiree medical benefit program obligations in an interest-bearing account, thus decreasing the amount needed to be deposited by the District over time.

Recommendation: Adopt Resolution #22-06-1-511 to approve an Agreement and Election to Prefund Other Post-Employment Benefits through CalPERS.

1. Background

The CERBT was established by CalPERS in 2007, allowing California public employers to pre-fund employee retirement health benefits in the same manner that they can pre-fund pension benefits by participating in the CalPERS pension system. It is an IRS Section 115 trust set up for the sole purpose of receiving employer contributions that will pay for OPEB costs. The CERBT has over 500 participating employers, has plan members of over 729,000 and has \$6.8 billion assets under management.

Other post-employment benefits (OPEB) are benefits, other than pension, that employers provide to their retired employees. OPEB liabilities arise from an employer's commitment to contribute to retirees' healthcare insurance premiums. Similar to many agencies, the Paradise Recreation and Park District (District) participates in a medical health plan provided by CalPERS. This plan provides eligibility for retiree health benefits to any employee that retires from the District and receives pension benefits.

Agencies have two options for covering OPEB costs. One option is referred to as "pay-as-you-go," where an employer makes the required insurance premium payments for its retirees as those premiums are due each month out of its current year operating budget. This is the method the District has always used. Currently the monthly premium is \$143 per employee or retiree of the District utilizing CalPERS health plans.

The other option is "pre-funding", where funds are set aside in a dedicated trust, such as the CERBT. Establishing and funding an OPEB trust ensures that an employer can meet its future obligations.

2. Fiscal Impact

The funding of the trust will reduce the District's unfunded liability associated with CalPERS and depict a healthier balance sheet. This amount has been allocated in the budget passed last year. Trust administration fees associated with CERBT cost 10 basis points (0.1%), which includes financial reporting that is compliant with governmental accounting standards. Interest earned on the CERBT account would pay for the trust administration fees and yield additional earnings on funds deposited into the account. Funding the CERBT program will require a separate Board action to approve the amount to be funded for the FY 2022-23 budget.

3. Discussion

While the District could directly fund the unfunded liability, the Trust provides a mechanism to reduce this unfunded liability at a reduced cost while also maintaining District flexibility over the next few years. This item was already approved as part of the FY 2021-2022 budget, this action just needs a resolution from the BOD to establish the agreement. We foresee examination of the adequacy of funding occurring with the regular budget cycle.

Attachments:

- A. Resolution #22-06-1-511
- B. CERBT Prefund Agreement

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2022/22.0608/CalPERS115.Trust.Report.docx
6/3/2022



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

Resolution #22-06-1-511

RESOLUTION OF THE PARADISE RECREATION AND PARK DISTRICT BOARD OF DIRECTORS APPROVING AN AGREEMENT AND ELECTION TO PREFUND OTHER POST EMPLOYMENT BENEFITS THROUGH A CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (CalPERS) CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT) ACCOUNT

WHEREAS, the Paradise Recreation and Park District (herein "District") provides health benefits to retirees known as Other Post-Employment Benefits (OPEB) and currently funds its OPEB expenses on a "pay-as-you-go" basis; and

WHEREAS, the District desires to prefund Other Post-Employment Benefits (OPEB) expenses by establishing an OPEB trust which would allow the District to invest its OPEB assets in higher-yielding investments; and

WHEREAS, in order to establish an OPEB trust with CalPERS, the District must approve entering into an agreement with CalPERS entitled "Agreement and Election of Paradise Recreation and Park District to Prefund Other Post-Employment Benefits through CalPERS."

NOW, THEREFORE BE IT RESOLVED, DETERMINED AND ORDERED by the Paradise Recreation and Park District Board of Directors as follows:

1. The District Manager or his designee is authorized to execute the Agreement and Election of the Paradise Recreation and Park District to Prefund Other Post-Employment Benefits through CalPERS.
2. The District Manager or his designee is authorized to take any additional actions necessary to participate in the CalPERS CERBT program.

Resolution #22-06-1-511
June 8, 2022
Page 2

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District on the 8th day of June 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Al McGreehan, Chairperson

Mary Bellefeuille, Secretary

CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST PROGRAM ("CERBT")

**AGREEMENT AND ELECTION
OF**

(NAME OF EMPLOYER)

**TO PREFUND OTHER POST-EMPLOYMENT
BENEFITS THROUGH CalPERS**

WHEREAS (1) Government Code Section 22940 establishes in the State Treasury the Annuitants' Health Care Coverage Fund for the prefunding of health care coverage for annuitants (Prefunding Plan); and

WHEREAS (2) The California Public Employees' Retirement System (CalPERS) Board of Administration (Board) has sole and exclusive control and power over the administration and investment of the Prefunding Plan (sometimes also referred to as CERBT), the purposes of which include, but are not limited to (i) receiving contributions from participating employers and establishing separate Employer Prefunding Accounts in the Prefunding Plan for the performance of an essential governmental function (ii) investing contributed amounts and income thereon, if any, in order to receive yield on the funds and (iii) disbursing contributed amounts and income thereon, if any, to pay for costs of administration of the Prefunding Plan and to pay for health care costs or other post-employment benefits in accordance with the terms of participating employers' plans; and

WHEREAS (3) _____
(NAME OF EMPLOYER)

(Employer) desires to participate in the Prefunding Plan upon the terms and conditions set by the Board and as set forth herein; and

WHEREAS (4) Employer may participate in the Prefunding Plan upon (i) approval by the Board and (ii) filing a duly adopted and executed Agreement and Election to Prefund Other Post-Employment Benefits (Agreement) as provided in the terms and conditions of the Agreement; and

WHEREAS (5) The Prefunding Plan is a trust fund that is intended to perform an essential governmental function within the meaning of Section 115 of the Internal Revenue Code as an agent multiple-employer defined benefit plan as defined in Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB Standards) consisting of an aggregation of single-employer plans, with pooled administrative and investment functions;



NOW, THEREFORE, BE IT RESOLVED THAT EMPLOYER HEREBY MAKES THE FOLLOWING REPRESENTATION AND WARRANTY AND THAT THE BOARD AND EMPLOYER AGREE TO THE FOLLOWING TERMS AND CONDITIONS:

A. Representation and Warranty

Employer represents and warrants that it is a political subdivision of the State of California or an entity whose income is excluded from gross income under Section 115 (1) of the Internal Revenue Code.

B. Adoption and Approval of the Agreement; Effective Date; Amendment

(1) Employer's governing body shall elect to participate in the Prefunding Plan by adopting this Agreement and filing with the CalPERS Board a true and correct original or certified copy of this Agreement as follows:

Filing by mail, send to: CalPERS
 CERBT (OPEB)
 P.O. Box 1494
 Sacramento, CA 95812-1494

Filing in person, deliver to: CalPERS Mailroom
 CERBT (OPEB)
 400 Q Street
 Sacramento, CA 95811

(2) Upon receipt of the executed Agreement, and after approval by the Board, the Board shall fix an effective date and shall promptly notify Employer of the effective date of the Agreement.

(3) The terms of this Agreement may be amended only in writing upon the agreement of both CalPERS and Employer, except as otherwise provided herein. Any such amendment or modification to this Agreement shall be adopted and executed in the same manner as required for the Agreement. Upon receipt of the executed amendment or modification, the Board shall fix the effective date of the amendment or modification.

(4) The Board shall institute such procedures and processes as it deems necessary to administer the Prefunding Plan, to carry out the purposes of this Agreement, and to maintain the tax exempt status of the Prefunding Plan. Employer agrees to follow such procedures and processes.

C. Other Post-Employment Benefits (OPEB) Cost Reports and Employer Contributions

(1) Employer shall provide to the Board an OPEB cost report on the basis of the actuarial assumptions and methods prescribed by the Board. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by applicable GASB OPEB Standards. This OPEB cost report may be prepared as an actuarial valuation report or, if the employer is qualified under GASB OPEB Standards, may be prepared as an Alternative Measurement Method (AMM) report.

- (a) Unless qualified under GASB OPEB Standards, to provide an AMM report, Employer shall provide to the Board an actuarial valuation report. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by GASB OPEB Standards, and shall be:
 - 1) prepared and signed by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board;
 - 2) prepared in accordance with generally accepted actuarial practice and GASB OPEB Standards; and,
 - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.
- (b) If qualified under GASB OPEB Standards, Employer may provide to the Board an AMM report. Such report shall be for the Board's use in financial reporting, shall be prepared at least as often as the minimum frequency required by GASB OPEB Standards, and shall be:
 - 1) affirmed by Employer's external auditor, or by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board, to be consistent with the AMM process described in GASB OPEB Standards;
 - 2) prepared in accordance with GASB OPEB Standards; and,
 - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.

(2) The Board may reject any OPEB cost report for financial reporting purposes submitted to it, but shall not unreasonably do so. In the event that the Board

determines, in its sole discretion, that the OPEB cost report is not suitable for use in the Board's financial statements or if Employer fails to provide a required OPEB cost report, the Board may obtain, at Employer's expense, an OPEB cost report that meets the Board's financial reporting needs. The Board may recover from Employer the cost of obtaining such OPEB cost report by billing and collecting from Employer or by deducting the amount from Employer's account in the Prefunding Plan.

(3) Employer shall notify the Board of the amount and time of contributions which contributions shall be made in the manner established by the Board.

(4) Employer contributions to the Prefunding Plan may be limited to the amount necessary to fully fund Employer's actuarial present value of total projected benefits, as supported by the OPEB cost report for financial reporting purposes acceptable to the Board. As used throughout this document, the meaning of the term "actuarial present value of total projected benefits" is as defined in GASB OPEB Standards. If Employer's contribution causes its assets in the Prefunding Plan to exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board may refuse to accept the contribution.

(5) No contributions are required. Contributions can be made at any time following the effective date of the Agreement provided that Employer has first complied with the requirements of Paragraph C.

D. Administration of Accounts, Investments, Allocation of Income

(1) The Board has established the Prefunding Plan as an agent plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions, under the terms of which separate accounts are maintained for each employer so that the Employer's assets will provide benefits only under the Employer's post-employment benefit plan(s).

(2) All Employer contributions and assets attributable to Employer contributions shall be separately accounted for in the Prefunding Plan (Employer's Prefunding Account).

(3) Employer's Prefunding Account assets may be aggregated with prefunding account assets of other employers and may be co-invested by the Board in any asset classes appropriate for a Section 115 Trust.

(4) The Board may deduct the costs of administration of the Prefunding Plan from the investment income or Employer's Prefunding Account in a manner determined by the Board.

(5) Investment income shall be allocated among participating employers and posted to Employer's Prefunding Account as determined by the Board but no less frequently than annually.

(6) If Employer's assets in the Prefunding Plan exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board, in compliance with applicable accounting and legal requirements, may return such excess to Employer.

E. Reports and Statements

(1) Employer shall submit with each contribution a contribution report in the form and containing the information prescribed by the Board.

(2) The Board shall prepare and provide a statement of Employer's Prefunding Account at least annually reflecting the balance in Employer's Prefunding Account, contributions made during the period and income allocated during the period, and such other information as the Board determines.

F. Disbursements

(1) Employer may receive disbursements not to exceed the annual premium and other costs of post-employment healthcare benefits and other post-employment benefits as defined in GASB OPEB Standards.

(2) Employer shall notify CalPERS in writing in the manner specified by CalPERS of the persons authorized to request disbursements from the Prefunding Plan on behalf of Employer.

(3) Employer's request for disbursement shall be in writing signed by Employer's authorized representative, in accordance with procedures established by the Board. The Board may require that Employer certify or otherwise establish that the monies will be used for the purposes of the Prefunding Plan.

(4) Requests for disbursements that satisfy the requirements of paragraphs (2) and (3) will be processed monthly.

(5) CalPERS shall not be liable for amounts disbursed in error if it has acted upon the written instruction of an individual authorized by Employer to request disbursements. In the event of any other erroneous disbursement, the extent of CalPERS' liability shall be the actual dollar amount of the disbursement, plus interest at the actual earnings rate but not less than zero.

(6) No disbursement shall be made from the Prefunding Plan which exceeds the balance in Employer's Prefunding Account.

G. Costs of Administration

Employer shall pay its share of the costs of administration of the Prefunding Plan, as determined by the Board.

H. Termination of Employer Participation in Prefunding Plan

(1) The Board may terminate Employer's participation in the Prefunding Plan if:

- (a) Employer gives written notice to the Board of its election to terminate;
- (b) The Board finds that Employer fails to satisfy the terms and conditions of this Agreement or of the Board's rules or regulations.

(2) If Employer's participation in the Prefunding Plan terminates for any of the foregoing reasons, all assets in Employer's Prefunding Account shall remain in the Prefunding Plan, except as otherwise provided below, and shall continue to be invested and accrue income as provided in Paragraph D.

(3) After Employer's participation in the Prefunding Plan terminates, Employer may not make contributions to the Prefunding Plan.

(4) After Employer's participation in the Prefunding Plan terminates, disbursements from Employer's Prefunding Account may continue upon Employer's instruction or otherwise in accordance with the terms of this Agreement.

(5) After the Employer's participation in the Prefunding Plan terminates, the governing body of the Employer may request either:

- (a) A trustee to trustee transfer of the assets in Employer's Prefunding Account; provided that the Board shall have no obligation to make such transfer unless the Board determines that the transfer will satisfy applicable requirements of the Internal Revenue Code, other law and accounting standards, and the Board's fiduciary duties. If the Board determines that the transfer will satisfy these requirements, the Board shall then have one hundred fifty (150) days from the date of such determination to effect the transfer. The amount to be transferred shall be the amount in the Employer's Prefunding Account as of the date of the transfer (the "transfer date") and shall include investment earnings up to an investment earnings allocation date preceding the transfer date. In no event shall the investment earnings allocation date precede the transfer date by more than 150 days.
- (b) A disbursement of the assets in Employer's Prefunding Account; provided that the Board shall have no obligation to make such disbursement unless the Board determines that, in compliance with the Internal Revenue Code, other law and accounting standards, and the Board's fiduciary duties, all of Employer's obligations for payment of post-employment health care benefits and other post-employment benefits and reasonable administrative costs of the Board have been satisfied. If the Board determines that the disbursement will satisfy these requirements, the

Board shall then have one hundred fifty (150) days from the date of such determination to effect the disbursement. The amount to be disbursed shall be the amount in the Employer's Prefunding Account as of the date of the disbursement (the "disbursement date") and shall include investment earnings up to an investment earnings allocation date preceding the disbursement date. In no event shall the investment earnings allocation date precede the disbursement date by more than 150 days.

(6) After Employer's participation in the Prefunding Plan terminates and at such time that no assets remain in Employer's Prefunding Account, this Agreement shall terminate.

(7) If, for any reason, the Board terminates the Prefunding Plan, the assets in Employer's Prefunding Account shall be paid to Employer after retention of (i) amounts sufficient to pay post-employment health care benefits and other post-employment benefits to annuitants for current and future annuitants described by the employer's current substantive plan (as that term is used in GASB OPEB Standards), and (ii) amounts sufficient to pay reasonable administrative costs of the Board.

(8) If Employer ceases to exist but Employer's Prefunding Plan continues to exist and if no provision has been made by Employer for ongoing payments to pay post-employment health care benefits and other post-employment benefits to annuitants for current and future annuitants, the Board is authorized to and shall appoint a third party administrator to carry out Employer's Prefunding Plan. Any and all costs associated with such appointment shall be paid from the assets attributable to contributions by Employer.

(9) If Employer should breach the representation and warranty set forth in Paragraph A., the Board shall take whatever action it deems necessary to preserve the tax-exempt status of the Prefunding Plan.

I. General Provisions

(1) Books and Records.

Employer shall keep accurate books and records connected with the performance of this Agreement. Employer shall ensure that books and records of subcontractors, suppliers, and other providers shall also be accurately maintained. Such books and records shall be kept in a secure location at the Employer's office(s) and shall be available for inspection and copying by CalPERS and its representatives.

(2) Audit.

- (a) During and for three years after the term of this Agreement, Employer shall permit the Bureau of State Audits, CalPERS, and its authorized

representatives, and such consultants and specialists as needed, at all reasonable times during normal business hours to inspect and copy, at the expense of CalPERS, books and records of Employer relating to its performance of this Agreement.

- (b) Employer shall be subject to examination and audit by the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, during the term of this Agreement and for three years after final payment under this Agreement. Any examination or audit shall be confined to those matters connected with the performance of this Agreement, including, but not limited to, the costs of administering this Agreement. Employer shall cooperate fully with the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, in connection with any examination or audit. All adjustments, payments, and/or reimbursements determined to be necessary by any examination or audit shall be made promptly by the appropriate party.

(3) Notice.

- (a) Any notice, approval, or other communication required or permitted under this Agreement will be given in the English language and will be deemed received as follows:
1. Personal delivery. When personally delivered to the recipient. Notice is effective on delivery.
 2. First Class Mail. When mailed first class to the last address of the recipient known to the party giving notice. Notice is effective three delivery days after deposit in a United States Postal Service office or mailbox.
 3. Certified mail. When mailed certified mail, return receipt requested. Notice is effective on receipt, if delivery is confirmed by a return receipt.
 4. Overnight Delivery. When delivered by an overnight delivery service, charges prepaid or charged to the sender's account, Notice is effective on delivery, if delivery is confirmed by the delivery service.
 5. Telex or Facsimile Transmission. When sent by telex or fax to the last telex or fax number of the recipient known to the party giving notice. Notice is effective on receipt, provided that (i) a duplicate copy of the notice is promptly given by first-class or certified mail or by overnight delivery, or (ii) the receiving party delivers a written

confirmation of receipt. Any notice given by telex or fax shall be deemed received on the next business day if it is received after 5:00 p.m. (recipient's time) or on a nonbusiness day.

6. E-mail transmission. When sent by e-mail using software that provides unmodifiable proof (i) that the message was sent, (ii) that the message was delivered to the recipient's information processing system, and (iii) of the time and date the message was delivered to the recipient along with a verifiable electronic record of the exact content of the message sent.

Addresses for the purpose of giving notice are as shown in Paragraph B.(1) of this Agreement.

- (b) Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger or overnight delivery service.
- (c) Any party may change its address, telex, fax number, or e-mail address by giving the other party notice of the change in any manner permitted by this Agreement.
- (d) All notices, requests, demands, amendments, modifications or other communications under this Agreement shall be in writing. Notice shall be sufficient for all such purposes if personally delivered, sent by first class, registered or certified mail, return receipt requested, delivery by courier with receipt of delivery, facsimile transmission with written confirmation of receipt by recipient, or e-mail delivery with verifiable and unmodifiable proof of content and time and date of sending by sender and delivery to recipient. Notice is effective on confirmed receipt by recipient or 3 business days after sending, whichever is sooner.

(4) Survival

All representations, warranties, and covenants contained in this Agreement, or in any instrument, certificate, exhibit, or other writing intended by the parties to be a part of their Agreement shall survive the termination of this Agreement until such time as all amounts in Employer's Prefunding Account have been disbursed.

(5) Waiver

No waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement shall be effective unless it is in writing and

signed by the party waiving the breach, failure, right, or remedy. No waiver of any breach, failure, right, or remedy shall be deemed a waiver of any other breach, failure, right, or remedy, whether or not similar, nor shall any waiver constitute a continuing waiver unless the writing so specifies.

(6) Necessary Acts, Further Assurances

The parties shall at their own cost and expense execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to evidence or carry out the intent and purposes of this Agreement.

A majority vote of Employer’s Governing Body at a public meeting held on the _____ day of the month of _____ in the year _____, authorized entering into this Agreement.

Signature of the Presiding Officer: _____

Printed Name of the Presiding Officer: _____

Name of Governing Body: _____

Name of Employer: _____

Date: _____

BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM

BY _____
MELODY BENAVIDES
DIVISION CHIEF, PENSION CONTRACTS AND PREFUNDING PROGRAMS
CALIFORNIA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM

To be completed by CalPERS
The effective date of this Agreement is: _____



District Report

Meeting Date: June 8, 2022



DATE: 6/3/2022
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report

Updates

- a. Elections – Board Elections are coming! <https://buttevotes.net/293/November-8-2022-General-Election>
 - a. July 18, 2022- August 12, 2022 (Last Day @ 5 PM)- Candidate Intention Statement
 - b. November 8, 2022, Election Day
 - c. December 8, 2022, Clerk Notifies Governing Body
 - d. December 9, 2022, Board Members Assume Office

1. Administrative and Visitor Services

- a. Reservation Fee Structure Updates – As of May 2022, the front office/admin will start using a new fee structure Excel worksheet to simplify larger reservations and events, which will also help with consistency between staff and patrons. The current fee schedule was adopted by the Board in November of 2016 and is due to be updated to reflect changes in wages, inflation, and comparability with other Districts.
- b. Paradise Ridge Chamber of Commerce / PRPD Partnership – May 5, 2022 – Following the usage of the new fee structure worksheet, PRPD and the PRCoC have come to a working partnership for usage of the Terry Ashe Recreation Center facility for Johnny Appleseed Days and future promotion of the District, including events and programming, through the Chamber.

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).
 - i. Grant Income – The district received the matching reimbursement from the USDA Equipment Grant in the amount of \$261,500.00.
 - ii. Fishing Day Donation – FFF donated \$2,500, which brings the donated dollar amount to \$6,960.
- b. Impact Fees - For the month of May, the District received a total of \$6,972.46 in impact fees.
- c. Investments –
 - i. Five Star Bank Interest deposits: Investment Money Market = \$16,614.84 and Grant Money Market = \$168.37.
 - ii. Meeder Investment – Discussion will be continued at the next Finance Committee meeting.
- d. Annual Budget - The Preliminary Budget was presented to the board at the Special Meeting on May 23, 2022. The Finance Committee will review the preliminary budget at an upcoming committee meeting. The hearing date for the budget is set for July 13, 2022.
- e. FY Audit 2021-22 – Staff has been in contact with the auditor, progress is being made to complete the audit before the end of June.

3. Parks

- a. TARC Solar Project - The AES Solar Agreement for adding solar at Terry Ashe Recreation Center has been signed by both parties and the project is moving along.
- b. Defensible Space Projects - Well it's that time of year when our maintenance crews start clearing defensible space at all PRPD facilities. Most notable properties are Noble Park (future development property), Drendle Circle (future development property), and the old Gold Nugget Museum property. (**Figures 1-3**) The defensible space clearing on this site has been delayed due to the sighting of rattlesnakes. Animal control was notified and when they are

removed the clearing will resume. Of course, these projects are very time consuming for our staff, but well worth it to ensure PRPD's properties are safe for our surrounding neighbors and Community.

- c. Rattlesnakes - There have been an alarming amount of rattlesnake sightings this year not just in Paradise but California as a whole. I've been reading articles about this subject, and the recent years of drought have been ideal for them to breed and hunt. The early, unseasonal heat has them out of hibernation and hungry for varmints. We all need to be aware of where we walk and of course keep your ears in tune with the surrounding environment. As I'm sure we all know Rattlesnakes have that name for a reason, they will let you know when you are getting near them. If you stay away from them, they'll absolutely stay away from you.
- d. Search & Rescue Training - Jason Finney, from Cal Fire/Butte County Fire Dept. Rescue Team, reached out to PRPD for permission to conduct Search and Rescue training along the cliffs at lower Bille Park. Of course, our response was, yes PRPD is happy to allow training for rescue teams. It was quite entertaining for the young and older Park patrons. PRPD has a long history with the Butte Counties Rescue Teams. The Butte County Sheriff Water Rescue Team uses the PRPD pool for their Scuba Diving Team's recertification and water rescue drills. PRPD is proud to be able to help in any way we can.

I'm not sure if most of the Public is aware of the huge part that the Terry Ash Recreation Center played in the days following the Campfire. The Rec. Center was one of few places that response teams could conduct meetings. Our District Manager Dan Efseaff was a big part of making sure that those who needed a place to hold meetings knew we were here for them. **(Figures 4-8)**

4. Programs

- a. Tiny Tots Preschool – After a short break from finishing her spring Tiny Tots session teacher Lori McCoslin will begin the Summertime Tots program on June 13. There are currently 32 children registered for the summer program.
- b. Aquatics – PRPD was happy to host the PCMS “Sink or Sail” cardboard boat contest at the Paradise Pool on May 17 (Figures 9 & 10). The middle school children constructed boats out of cardboard and duct tape and tried to sail them across the pool. While some boats made it all the way across, everyone got to take a swim after. The Paradise Pool will open to the public on Monday, June 6 with the Concow Pool opening on June 13. The daily schedule will include swim lessons, adult swim, recreational swim, aqua aerobics, and Piranhas Swim Team practice.
- c. Slow Pitch Softball – The Moore Road Ball Parks hosted the first of four softball tournaments on May 21st and 22nd. The turnout was excellent with 21 adult teams competing. Paradise Little League will finish up their baseball season at the ball parks the second week of June, and then PRPD will begin its slow pitch softball leagues.
- d. Tikes Get Bikes – 35 tiny bicycles were donated to community members that registered to receive these refurbished bicycles. Donated by Golden West Homes, tuned through a partnership with Everybody Healthy Body, these cycles were fit with training wheels onsite by the PRPD team of cycle technicians and all-star team of Volunteers. Upon receiving their donation, recipients took a few hot laps around the Bille Park Meadow before looping back to the donation station and applause from onlooking family members. (Figure 11,12)
- e. Achieve Charter School – 8th Grade Excursion – For the second year in a row, staff facilitated a weeklong series of activities and excursions for the graduating class. Including a day trip to Truckee, kayaking on Paradise Lake, and a big screen outdoor movie viewing, this experience was well received and will continue for the ensuing graduation ceremonies perennially. (Figure 15)
- f. Launch at the Lake – Staff answered questions, discussed best practices, and encouraged safe recreation for the '22 season of hiking, kayaking, fishing, and mountain biking at Paradise Lake. Several dozen visitors stopped by the kiosk. Volunteer Captain Mike instructed nearly one dozen youth participants in casting techniques before they received a complimentary rod and reel. (Figure 13, 14)
- g. Butte County Office of Education Social Emotional Wellness Field Trips – Staff wrapped up the Spring Semester with 12 facilitated excursions in the month of May. These programs will continue to be funded through BCOE for the Fall Semester.

5. Outreach and Development

- a. CARPD Conference – Two staff and three Board of Directors members were in attendance at the May CARPD conference in South Lake Tahoe. The conference presented excellent speakers with separate breakout workshops and learning sessions for staff and Directors. Staff were quite pleased to see Director McGreehan presented with the Jim Meredith Award by CARPD staff. This award goes to a single individual each year that has gone “above and beyond the ordinary and expected” and who “dedicate his or her career for Recreation and Park Districts”.

Director McGreehan exemplifies professionalism and dedication, and staff value his guidance and oversight as part of our amazing Board of Directors team.

- b. Presentation – Fire Adapted Methow Valley – Staff collaborated with Miriam Morrill of the Butte Fire Safe Council to present information to a group of 25 educators from the Methow Valley in Oregon. Having recently endured a harsh season of wildfires, BFSC partnered with FAMV to continue sharing lessons learned from the Camp Fire. Staff presented information regarding our Trauma Informed, Nature-Based healing programming centered in neurological regulation techniques.

c. Volunteer Program

- i. Bio-Amendment/Composting Project – Collaboration project with Sol Sanctuary and community volunteers to build a composting system at Bille Park. In direct contact with Sol Sanctuary to promote cross pollination and education on bio amendments (compost), soil health, and plant health. The first initial build is taking place Sunday 5/29/22 8am at Bille Park. The composting system takes a year to fully break down and will produce high quality clay compost. During year one educational poster(s) and video will be produced to provide community outreach. The method being used is the Johnson-Su Bio reactor.

Benefits of Johnson-Su Bioreactor Composting System:

- Reduces water usage up to six times
- Reduces composting labor time by 66%
- Requires no turning and little manpower
- Is a low-tech process that can easily be replicated
- Can be made using a diversity of compost materials
- Produces no odors or associated insects
- Materials generally cost less than \$35 USD and can be used for up to 10x
- No leaching or groundwater contamination

Benefits of Johnson-Su Bioreactor Compost:

- Increases soil carbon sequestration
- Increases crop yield
- Increases soil nutrient availability
- Increases soil water-retention capacity
- Produces biologically diverse compost
- Produces nutrient - rich compost
- Results in a low-salinity compost
- Improves seed germination and growth rates

- ii. Tikes get Bikes event – Two community volunteers assisted recreation staff at bike donation on 5/14/22. (Figure 11)
- iii. All Hands and hearts – On red flag days the crew has been helping at Coutolenc focusing on Forest health by piling debris and pruning black oak sprouts. They have also been helping with trail work at Paradise Lake between Boat launch 1 –2.
- iv. Total number of Volunteer Hours to Date (VHD) – 3,131.86 Last report of VHD – 2,703.86
- Paradise Lake: 1,392.26
 - Bille: 477.75
 - Noble: 73
 - Lakeridge: 72
 - Crain Memorial Park: 637.1
 - Terry Ashe Recreation Center: 290.5
 - Aquatic Park: 30
 - Moore Road Ball Park: 93.25
 - Coutolenc: 41.5
 - Centerville: 24.5

6. Projects and Project Development

- a. State Parks Grant and Cooperative Agreement Program – Staff will be submitting a planning proposal entitled, “Planning - Exploration for OHV Recreation Opportunities at Jordan Hill Road Park.” Comments have clearly demonstrated the conflicts and trespass associated with OHV use in both the Magalia Paradise Lake area and that are occurring along Jordan Hill Road and into the Concow Basin. This planning effort will explore education and amenities that will reduce conflicts, protect resources, and potentially provide recreational opportunities.

- b. Sierra Nevada Conservancy (SNC) grants – Staff have been working diligently with SNC staff to develop concept proposals for the Strategic Land Conservation and Vibrant Recreational Tourism Grants. If invited to submit a full proposal, we anticipate an update to the BOD on these items.
- c. Rotary Trail Funding - We are pleased to note that the Paradise Rotary Foundation generously will assist with rehabilitating the trail and bridge to the lower falls at Bille Park (up to \$25,000). Staff is developing a budget, and scope of work. Rotary will provide a simple donor agreement. The project will include informative signage and a plaque acknowledging the trail funding.

7. Upcoming

- a. Recreational Opportunities – Staff will return at an update with potential partnership opportunities in the Concow Basin (likely reviewed at the Parks and Recreation Committee).

Photographs



Figure 1. Noble Park before defensible space project



Figure 2. Drendle Circle after defensible space clearing project



Figure 3. Defensible space clearing project at former Gold Nugget Museum property



Figure 4. Search and Rescue training at Billie Park



Figure 5. Search and Rescue training helicopter



Figure 6. Search and Rescue team in training



Figure 7. Search and Rescue team in training at Billie Park



Figure 8. Search and Rescue helicopter approaching Billie Park trail



Figure 9. Paradise Charter Middle School getting ready to test out one of several cardboard and duct tape boats.



Figure 10. A couple of the boats made it all the way across the PRPD Swimming Pool without sinking



Figure 11. Volunteer helping assemble bike.



Figure 12 – Cute Children on their refurbished, donated bikes.



Figure 13. Staff at the '22 Launch at the Lake



Figure 14. Captain Mike and the Rods and Reels



Figure 15 – Achieve Charter School in Kayaks on PL

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

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Accrual Basis

PRPD
Balance Sheet
As of May 31, 2022

	May 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	130,141.38
1003 · Five Star Bank - Payroll	29,004.26
1005 · Petty Cash	300.00
1008 · North Valley Community Found	2,890.57
1010 · Treasury Cash - 2510	
1011 · General Operating	-911,937.84
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
Total 1010 · Treasury Cash - 2510	-301,237.84
1030 · Investments	
1031 · Five Star Bank Money Market	2,561,406.60
1032 · Five Star Bank Grant M. M.	535,361.16
1033 · Investment Reserves	
1033.02 · Capital Improvement & Acquisit	9,616,501.85
1033.03 · Current Operations	8,025,867.48
1033.04 · Desig Proj/Sp Use/Grant Match	752,425.07
1033.05 · Future Operations	18,810,626.92
1033.06 · Technology	150,485.01
1033.07 · Vehicle Fleet & Equipment	752,425.07
Total 1033 · Investment Reserves	38,108,331.40
Total 1030 · Investments	41,205,099.16
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	11,964.41
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	670.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	223.24
Total 1114 · Designated Donations-2514	148,806.37
Total 1100 · Designated Treasury Funds	208,915.63
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	8,236.81
1121 · Park Acqui Unincorp - 2521	39,252.56
1122 · Park Dev Unincorp - 2522	139,832.36
1124 · District Fac Unincorp - 2524	55,263.86
1126 · Park Acqui Incorp - 2526	177,536.03
1127 · Park Dev Incorp - 2527	522,509.81
1128 · District Fac Incorp - 2528	106,580.44

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06/02/22

Accrual Basis

PRPD
Balance Sheet
As of May 31, 2022

	May 31, 22
Total 1119 · Impact Fees	1,049,211.87
Total Checking/Savings	42,324,325.03
Other Current Assets	
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	42,380,287.63
Fixed Assets	
1710 · Land	750,088.53
1720 · Buildings	5,741,888.45
1730 · Furn., Fixtures & Equip (>\$5k)	1,134,438.97
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 Park Planning	157,272.27
Total 1810 · CIP-Planning	157,272.27
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	33,282.19
1820.2 · Buffer (TNC)	39,041.70
Total 1820 · CIP-Acquisition	72,323.89
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	13,170.74
1830.3 · CIP-Per Capita Program (PCP)	5,898.00
Total 1830 · CIP-Development	19,648.75
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.2 · CIP-Cal Recycle	227,469.93
1840.4 · CIP-RTGGP Trails Grant	2,659.37
1840.5 · Existing Park Improvements	18,803.40
1840.6 · CIP-California ReLeaf (CRL)	8,690.48
1840.7 · Recovery Projects	79,397.98
Total 1840 · CIP-Facility & Park Amenities	338,268.33
Total 1800 · Construction in Progress	587,513.24
Total Fixed Assets	3,696,651.80
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	164,084.00
Total Other Assets	464,406.00

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Accrual Basis

PRPD
Balance Sheet
As of May 31, 2022

	May 31, 22
TOTAL ASSETS	46,541,345.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	27,449.44
Total Accounts Payable	27,449.44
Other Current Liabilities	
2100 · Payroll Liabilities	
2120 · Payroll Taxes Payable	-12,258.66
2130 · Health Benefits Payable	-5,435.06
2140 · FSA payable	-84.88
2160 · 457 Retirement Payable	-500.00
2170 · CalPers Payable	30,943.33
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	13,125.81
2193 · Vacation leave payable	31,148.82
Total 2190 · Accrued Leave Payable	44,274.63
Total 2100 · Payroll Liabilities	56,936.86
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	298,246.86
Total Current Liabilities	325,696.30
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	60,005.02
2805 · CalPers Pension Liability	419,464.00
2806 · OPEB Liability	391,761.00
Total Long Term Liabilities	871,230.02
Total Liabilities	1,196,926.32
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
Total 3000 · General Fund Balances-2510	900,849.99
3100 · Net of Capital Investments	2,646,058.58
3200 · Designated Fund Balances	
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
Total 3200 · Designated Fund Balances	924,759.04
3280 · Invest. in General Fixed Assets	-140,627.23
3900 · Retained Earnings	41,314,667.66
3999 · Opening Balance Equity	-354,580.80
Net Income	52,991.87
Total Equity	45,344,419.11

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06/02/22

Accrual Basis

PRPD
Balance Sheet
As of May 31, 2022

	May 31, 22
TOTAL LIABILITIES & EQUITY	<u>46,541,345.43</u>

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PRPD

Profit & Loss Budget vs. Actual

06/02/22

July 2021 through May 2022

Accrual Basis

	Jul '21 - May 22	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	497,954.36	718,000.00	-220,045.64	69.4%
4200 · Impact Fee revenue	139,135.45	120,000.00	19,135.45	115.9%
4300 · Program Income	294,575.81	206,500.00	88,075.81	142.7%
4350 · Concession & Merchandise sales	0.00	2,100.00	-2,100.00	0.0%
4400 · Donation & Fundraising Income	72,672.48	55,300.00	17,372.48	131.4%
4500 · Grant Income	870,836.63	642,000.00	228,836.63	135.6%
4600 · Other Revenue	505,903.91	405,500.00	100,403.91	124.8%
4900 · Interest Income	92,293.05	251,900.00	-159,606.95	36.6%
Total Income	2,473,371.69	2,401,300.00	72,071.69	103.0%
Gross Profit	2,473,371.69	2,401,300.00	72,071.69	103.0%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	1,241,874.55	1,220,400.00	21,474.55	101.8%
5020 · Employer Taxes	94,650.02	61,800.00	32,850.02	153.2%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	13,433.95			
5030.2 · Admin Fee for Active	331.68			
5030.3 · Admin Fee for Retired	482.69			
5030 · Employee Benefits - Other	230,483.39	257,100.00	-26,616.61	89.6%
Total 5030 · Employee Benefits	244,731.71	257,100.00	-12,368.29	95.2%
5040 · Workers Comp Expense	33,909.47	56,700.00	-22,790.53	59.8%
5060 · Other Personnel Costs	9,056.13	15,800.00	-6,743.87	57.3%
5000 · Payroll Expenses - Other	13,747.71	0.00	13,747.71	100.0%
Total 5000 · Payroll Expenses	1,637,969.59	1,611,800.00	26,169.59	101.6%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	425.96	6,900.00	-6,474.04	6.2%
5120 · Program Contract Labor	1,256.00	6,500.00	-5,244.00	19.3%
5130 · Program Supplies	40,503.06	27,700.00	12,803.06	146.2%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
Total 5100 · Program Expenses	42,185.02	41,100.00	1,085.02	102.6%
5140 · Fundraising Expense	0.00	18,200.00	-18,200.00	0.0%
5200 · Advertising & Promotion	13,069.12	11,200.00	1,869.12	116.7%
5220 · Bank & Merchant Fees	5,129.90	5,200.00	-70.10	98.7%
5230 · Contributions to Others	10,000.00	25,600.00	-15,600.00	39.1%
5240 · Copying & Printing	5,387.63	7,100.00	-1,712.37	75.9%
5260 · Dues, Mbrshps, Subscr, & Pubs	18,568.79	32,600.00	-14,031.21	57.0%
5270 · Education, Training & Staff Dev	7,499.11	8,500.00	-1,000.89	88.2%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	13,398.25	10,300.00	3,098.25	130.1%
5284 · Program ET&F	1,596.16	10,300.00	-8,703.84	15.5%
5286 · Small Tools & Equipment	14,827.43	21,200.00	-6,372.57	69.9%
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00	0.00	0.0%
Total 5280 · Equip., Tools & Furn (<\$5k)	29,821.84	41,800.00	-11,978.16	71.3%
5290 · Equipment Rental	108,368.92	94,900.00	13,468.92	114.2%
5300 · Insurance	80,848.00	76,400.00	4,448.00	105.8%
5310 · Interest Expense	346.43	1,100.00	-753.57	31.5%
5320 · Miscellaneous Expense	200.00	300.00	-100.00	66.7%
5330 · Professional & Outside services				
5332 · Accounting	10,092.24	44,800.00	-34,707.76	22.5%
5334 · Legal	8,862.80	25,800.00	-16,937.20	34.4%
5336 · Engineering	24.29	203,000.00	-202,975.71	0.0%
5338 · Other Prof. & Outside Labor	93,221.27	365,000.00	-271,778.73	25.5%
5330 · Professional & Outside services - Other	217.18	0.00	217.18	100.0%
Total 5330 · Professional & Outside services	112,417.78	638,600.00	-526,182.22	17.6%

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PRPD

Profit & Loss Budget vs. Actual

06/02/22

July 2021 through May 2022

Accrual Basis

	Jul '21 - May 22	Budget	\$ Over Budget	% of Bu...
5340 · Postage & Delivery	1,613.20	2,000.00	-386.80	80.7%
5350 · Rent-Facility use fees	3,823.25	7,800.00	-3,976.75	49.0%
5360 · Repair & Maintenance				
5361 · Building R&M	4,154.56	24,000.00	-19,845.44	17.3%
5362 · Equipment R&M	4,697.23	19,000.00	-14,302.77	24.7%
5363 · General R&M	7,096.38	21,000.00	-13,903.62	33.8%
5364 · Grounds R&M	31,452.83	57,000.00	-25,547.17	55.2%
5365 · Pool R&M	36,714.69	19,000.00	17,714.69	193.2%
5366 · Vehicle R&M	3,066.85	11,000.00	-7,933.15	27.9%
5367 · Janitorial	11,406.65	11,000.00	406.65	103.7%
5368 · Security	2,172.24	7,000.00	-4,827.76	31.0%
5369 · Vandalism	2,022.36	1,000.00	1,022.36	202.2%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
Total 5360 · Repair & Maintenance	102,783.79	170,000.00	-67,216.21	60.5%
5370 · Supplies - Consumable				
5372 · Office Supplies	9,666.22	12,900.00	-3,233.78	74.9%
5374 · Safety & staff supplies	9,529.85	16,500.00	-6,970.15	57.8%
5370 · Supplies - Consumable - Other	0.00	0.00	0.00	0.0%
Total 5370 · Supplies - Consumable	19,196.07	29,400.00	-10,203.93	65.3%
5380 · Taxes, Lic., Notices & Permits	6,673.98	4,200.00	2,473.98	158.9%
5390 · Telephone & Internet	14,916.90	24,800.00	-9,883.10	60.1%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	6,723.84	9,000.00	-2,276.16	74.7%
5404 · Fuel	27,980.87	16,800.00	11,180.87	166.6%
5406 · Meals	4,786.64	5,000.00	-213.36	95.7%
5408 · Mileage & Auto Allowance	575.68	8,900.00	-8,324.32	6.5%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
Total 5400 · Transportation, Meals & Travel	40,067.03	39,700.00	367.03	100.9%
5410 · Utilities				
5412 · Electric & Gas	128,966.17	60,900.00	68,066.17	211.8%
5414 · Water	19,413.93	24,200.00	-4,786.07	80.2%
5416 · Garbage	11,113.37	15,200.00	-4,086.63	73.1%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5410 · Utilities	159,493.47	100,300.00	59,193.47	159.0%
Total Expense	2,420,379.82	2,992,600.00	-572,220.18	80.9%
Net Ordinary Income	52,991.87	-591,300.00	644,291.87	-9.0%
Net Income	52,991.87	-591,300.00	644,291.87	-9.0%

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06/02/22

Accrual Basis

PRPD
Profit & Loss
May 2022

	May 22
Ordinary Income/Expense	
Income	
4200 · Impact Fee revenue	6,972.46
4300 · Program Income	25,329.26
4400 · Donation & Fundraising Income	93.00
4500 · Grant Income	268,596.50
4600 · Other Revenue	1,580.00
4900 · Interest Income	16,784.64
	319,355.86
Total Income	319,355.86
Gross Profit	319,355.86
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	104,513.34
5020 · Employer Taxes	7,484.23
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,275.94
5030.2 · Admin Fee for Active	30.34
5030.3 · Admin Fee for Retired	9.75
5030 · Employee Benefits - Other	17,333.20
	18,649.23
5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	543.74
5000 · Payroll Expenses - Other	-63.77
	131,126.77
5100 · Program Expenses	
5130 · Program Supplies	6,205.06
	6,205.06
5200 · Advertising & Promotion	2,968.35
5220 · Bank & Merchant Fees	384.84
5230 · Contributions to Others	1,250.00
5240 · Copying & Printing	583.54
5260 · Dues, Mbrshps, Subscr, & Pubs	4,625.05
5270 · Education, Training & Staff Dev	24.73
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	1,266.91
5286 · Small Tools & Equipment	230.75
	1,497.66
5290 · Equipment Rental	846.40
5310 · Interest Expense	96.02
5330 · Professional & Outside services	
5338 · Other Prof. & Outside Labor	4,166.42
	4,166.42
5340 · Postage & Delivery	65.38
5350 · Rent-Facility use fees	1.00
5360 · Repair & Maintenance	
5361 · Building R&M	184.25
5362 · Equipment R&M	76.15
5363 · General R&M	343.05
5364 · Grounds R&M	1,064.60
5365 · Pool R&M	7,233.15
5366 · Vehicle R&M	3.81
5367 · Janitorial	592.52
5368 · Security	28.00
5369 · Vandalism	11.51
	9,537.04
Total 5360 · Repair & Maintenance	9,537.04

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06/02/22

Accrual Basis

PRPD
Profit & Loss
May 2022

	May 22
5370 · Supplies - Consumable	
5372 · Office Supplies	1,105.75
5374 · Safety & staff supplies	355.06
Total 5370 · Supplies - Consumable	1,460.81
5380 · Taxes, Lic., Notices & Permits	724.00
5390 · Telephone & Internet	1,709.61
5400 · Transportation, Meals & Travel	
5404 · Fuel	2,897.25
5406 · Meals	306.31
Total 5400 · Transportation, Meals & Travel	3,203.56
5410 · Utilities	
5412 · Electric & Gas	7,626.72
5416 · Garbage	1,758.52
Total 5410 · Utilities	9,385.24
Total Expense	179,861.48
Net Ordinary Income	139,494.38
Net Income	139,494.38

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

Summary	Maximum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	5/31/2022 Balance	Annual Funding Goal
Reserve Funds						
CalPERS 115 Trust	500,000	0.00	0.00	0.00	0.00	30,000
Capital Improvement & Acquisition	25,000,000	9,493,120.05	0.00	22,546.92	9,515,666.97	100,000
Current Operations	8,000,000	8,006,848.74	0.00	19,016.90	8,025,865.64	50,000
Designated Project/Special Use/Grant Matching	1,500,000	750,642.06	0.00	1,782.83	752,424.89	50,000
Future Operations	25,000,000	18,766,051.76	0.00	44,570.87	18,810,622.63	100,000
Technology	150,000	150,128.41	0.00	356.57	150,484.98	5,000
Vehicle Fleet & Equipment	1,000,000	750,642.06	0.00	1,782.83	752,424.89	75,000
Total Reserves Funds	61,150,000	37,917,433.08	0.00	90,056.92	38,007,490.00	410,000

Detail

Five Star Investment Money Market	2021 - 2022	
	5/31/2022	Interest Earned
CalPERS 115 Trust	0.00	0.00
Capital Improvement & Acquisition	9,515,666.97	3,798.04
Current Operations	8,025,865.64	3,203.41
Designated Project/Special Use/Grant Matching	752,424.89	300.32
Future Operations	18,810,622.63	7,507.99
Technology	150,484.98	60.06
Vehicle Fleet & Equipment	752,424.89	300.32
General Operating	3,559,671.17	1,444.70
Sub-Total Five Star	41,627,070.17	16,614.84
Add/Subtract Changes	-1,160,735.15	
Total Five Star	40,575,956.82	

Five Star	Beginning	Change	Interest	Ending
	Balance		Earned	Balance
Grant Money Market Account	275,692.79	259500.00	168.37	535,361.16
Payroll Interest Checking	25,002.83	4000.00	1.43	29,004.26
Total Five Star	300,695.62	263500.00	169.80	564,365.42

Mechanics	Deposits		Checks
	Balance	Change	Balance
Checking (as of April 30, 2022)	289,580.68	62,477.39	352,058.07
Total	289,580.68	62,477.39	0 352,058.07

Total in interest earning accounts	41,492,380.31	16,784.64
Other Investment Income		0.00
Total		16,784.64

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 2021 through May 2022

	Total Recovery Project
Ordinary Income/Expense	
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	502.36
5020 · Employer Taxes	41.36
5030 · Employee Benefits	96.51
Total 5000 · Payroll Expenses	640.23
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	4,566.67
Total 5280 · Equip., Tools & Furn (<\$5k)	4,566.67
5290 · Equipment Rental	7,270.90
5330 · Professional & Outside services	
5338 · Other Prof. & Outside Labor	1,434.20
5330 · Professional & Outside services - Other	217.18
Total 5330 · Professional & Outside services	1,651.38
5360 · Repair & Maintenance	
5362 · Equipment R&M	185.51
5363 · General R&M	890.99
5364 · Grounds R&M	7,499.41
Total 5360 · Repair & Maintenance	8,575.91
5370 · Supplies - Consumable	
5374 · Safety & staff supplies	276.33
Total 5370 · Supplies - Consumable	276.33
5390 · Telephone & Internet	181.28
5410 · Utilities	
5416 · Garbage	657.75
Total 5410 · Utilities	657.75
Total Expense	23,820.45
Net Ordinary Income	-23,820.45
Net Income	-23,820.45