



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, November 08, 2023, 6:00 pm

Members of the public may submit comments prior to the meeting via email to BODclerk@paradisepdpd.com before 1:00 p.m. on the day of the meeting or they may comment on Agenda items on during 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. The public may access this meeting remotely:
Web Access: <https://us02web.zoom.us/j/84518561101?pwd=TXRZdUNPTk5MNFM1SWdvdzlmZENUQT09>
Telephone Access: **Dial:** +1 669 900 9128. **Meeting ID:** 845 1856 1101 **Password:** 6626

1. CALL TO ORDER

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests:
- 1.4. Special Presentations: Monica Nolan- Outreach Survey results (Paradise Ridge Chamber of Commerce)

2. PUBLIC COMMENT

3. CONSENT AGENDA

- 3.1. Board Minutes: Regular Meeting of October 11, 2023
- 3.2. Payment of Bills/Disbursements (Warrants and Checks Report)
Check # 56174 – 56278 and ACHs
- 3.3. Information Items (Acceptance only):
 - A. Safety Committee Minutes of October 19, 2023.

4. COMMITTEE REPORTS

- 4.1. Personnel Committee Meeting of October 17, 2023. – The committee met to discuss a new Flexible Spending Account (FSA) provider and sending out and Request for Proposal (RFP) to find a Salary Survey Consultant.

5. OLD BUSINESS

- 5.1. Paradise Horseman’s Association Annual Report (Information Only). – Scarlett Miller (PHA President) will present the Annual Report as per the lease agreement.

6. NEW BUSINESS

- 6.1. Approve new FSA / HSA provider. – Staff are looking to get a new Flexible Spending Account provider (Basic) after HealthSmart dropped the District and will no longer be providing services after December of 2023. Staff have done research and sought out quotes from new providers and hope to forward with Basic. **Recommendation:** *Authorize the District Manager to enter into an agreement with Basic as the Districts new FSA / HSA provider.*
- 6.2. Approve the Fiscal Year 2023-2024 Salary Scale Update – California State law passed only a few weeks ago, increases minimum wage to \$16.00/hour starting January 1, 2024. Staff proposes a wage increase for all part-time positions to maintain compliance with California State law and wage distribution across all part time positions and steps. **Recommendation:** *Approve the updated Fiscal Year 2023-2024 Salary Scale as presented to take effect January 1, 2024.*

- 6.3. Approve the Memorandum of Understanding between PRPD and Paradise Rotary. – The Rotary Club of Paradise and the Paradise Rotary Foundation would like to enter into a Memorandum of Understanding regarding a financial donation for playground equipment that will be utilized at the future Lakeridge Park. **Recommendation:** *Approve the MOU between the Rotary Club of Paradise, Paradise Rotary Foundation and PRPD, and authorize the District Manager to sign the MOU on behalf of the District.*
- 6.4. Approve the Agreement between Paradise Recreation and Park District (PRPD and California Special Districts Association (CSDA). Staff is looking to sign a new 2- year agreement to retain CSDA financial consultant services. These services were a great benefit to the District Accountant. **Recommendation:** *Approve the agreement between PRPD and CSDA and authorize the District Manager to sign the agreement on behalf of the District.*

7. **REPORT**

- 7.1. District Report
7.2. Board Liaison Report

8. **BOARD COMMENT**

9. **ADJOURNMENT**

Adjourn to the next regular meeting on 12/13/2023 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@paradisepprd.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.

004983

Paradise Recreation and Park District
Board of Directors Regular Meeting
Terry Ashe Recreation Center
October 11, 2023

MINUTES

1. CALL TO ORDER:

Board Chairperson Steve Rodowick called the Regular Meeting of the Paradise Recreation and Park District Board of Directors to order at 6:01p.m.

1.1 PLEDGE OF ALLEGIANCE:

Chairperson Rodowick led the Pledge of Allegiance.

1.2 ROLL CALL:

Present: Steve Rodowick (Chairperson), Robert Anderson (Vice- Chairperson), Mary Bellefeuille (Secretary), Al McGreehan (Director), Jen Goodlin (Director).

PRPD STAFF:

Present: Dan Efseaff (District Manager), Jeff Dailey (Recreation Supervisor), Scott Amick (Recreation Supervisor), Catherine Merrifield (District Accountant), Sunny Quigley (Administrative Assistant II) Sarah Hoffman (Board Clerk)

Present via zoom: None

1.3 WELCOME GUESTS:

Chairperson Rodowick welcomed guests.

Present: John Stonebraker, Melissa Cantant, Katie Battaglia, Taylor Nilsson

Present via teleconference: None

1.4. SPECIAL PRESENTATION: Taylor Nilsson BCFSC (Butte County Fire Safe Council)- Wildfire Safety Projects on the Ridge

Taylor Nilsson gave a presentation on what the BCFSC does for the surrounding area along with the past, present, and future projects.

The Board and staff then took turns asking Mr. Nilsson questions.

2. PUBLIC COMMENT:

004984

Citizen Stonebraker made a public comment on the clearing work that was done on the Yellowstone Kelly Trail and asked about the timeline for the skills feature work that is being done on the trail. District Manager Efseaff provided feedback.

Citizen Cantant thanked PRPD for the barbeque at Crain Park. She also made a comment on a grant approval, and upcoming Christmas donations.

3. CONSENT AGENDA:

3.1. Board Minutes: Regular Meeting of September 13, 2023

3.2. Payment of Bills/Disbursements (Warrants and Checks Report)

Check # 56030 – 56173 and ACHs

3.3. Information Items (Acceptance only): Safety Committee Meeting of September 21, 2023

Chairperson Rodowick asked if there were any items that needed to be pulled for discussion. Board Clerk Hoffman asked to pull Item 3.1.

Chairperson Rodowick then asked for a motion for the Consent Agenda with the removal of Item 3.1

MOTION: Approve Consent Agenda Items 3.2 and 3.3 **MADE BY:** McGreehan. **SECOND:** Bellefeuille. **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

Board Clerk Hoffman went through some brief corrections to the minutes. Chairperson Rodowick then asked for a motion to approve the minutes from the September 13, 2023, Board Meeting.

MOTION: Approve the Minutes from September 13, 2023, **MADE BY:** McGreehan. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

4. COMMITTEE REPORTS:

4.1. Personnel Committee Meeting of September 18, 2023. – The Committee met to discuss potential Flexible Spending Account (FSA) providers.

Secretary Bellefeuille gave a brief verbal report on the committee meeting and the FSA providers and stated that staff would discuss it again at the next Personnel Committee meeting.

5. OLD BUSINESS:

5.1. Initial Study/Proposed Mitigated Negative Declaration- Magalia Paradise Lake Loop Trail – Staff seek Board acceptance of the Magalia Paradise Loop Trail Initial Study/Proposed Mitigated Negative Declaration as required under the California Environmental Quality Act (CEQA). Recommendation: Accept the CEQA Initial Study/Proposed Mitigated Negative Declaration and authorize the District Manager to sign associated declarations on behalf of the District.

004985

District Manager Efseaff gave a brief introduction to the item and explained the study. He also stated that the District will request a grant extension for the overall project.

The Board then asked questions about the item. The Board asked about getting feedback to Chico Environmental (Consultant), allowing an extra process and delay to allow for informal comment before the CEQA document is submitted to the State Clearinghouse for formal public review.

District Manager Efseaff provided feedback.

Chairperson Rodowick asked for public comment.

Citizen Stonebraker commented on several items including and few errors in the draft study report. District Manager Efseaff provided feedback.

Chairperson Rodowick then asked if there were any further questions from the public or the Board. There were none.

Chairperson Rodowick then asked for a motion.

MOTION: Accept the CEQA Initial Study/Proposed Mitigated Negative Declaration and authorize the District Manager to sign associated declarations on behalf of the District after making the stated corrections and soliciting public entities input. **MADE BY:** Bellefeuille. **SECOND:** McGreehan. **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

6. NEW BUISNESS

6.1. Approve Resolution #23-10-1-532 for the purchase of property at 6220 Clark Road – Following the complete loss of the District’s maintenance shop during the 2018 Camp Fire, the District set up a temporary facility at Bille Park to house the crew, maintenance tools, and equipment. Because of potentially costly upgrades at the original facility, the District has sought and found property in a promising location to meet needs (6220 Clark Road, Paradise; APN 053-040-038). The District seeks authority to move forward with the rebuild process. Recommendation: (A) Approve resolution #23-10-1-532 and B) Authorize staff to forward with the development of a Design Build approach to rebuild the District Maintenance Shop

District Manager Efseaff introduced the item with information on the property, the criteria used to select the property, and funding sources for the acquisition and development.

Board members commented on curb appeal and corrections on the resolution.

Chairperson Rodowick asked for public comments.

Citizen Stonebraker then stated he had no objections but asked where the funds to purchase the property would come from. District Manager Efseaff provided feed back to both the Board and the citizen.

004986

Chairperson Rodowick then asked if there were any further questions from the public or the Board. There were none.

Chairperson Rodowick then asked for a motion.

MOTION: Approve Resolution #23-10-1-532. **MADE BY:** McGreehan. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

6.2. Approve Resolution #23-10-2-533-State Parks Outdoor Equity Grant. – Anne Smith sought out an opportunity to receive grant funds through the Outdoor Equity Grants Program, that could provide additional funding for the Districts Elements program. The District is looking for authorization through a resolution to submit the application. Recommendation: Approve Resolution #23-10-2-533.

Assistant District Manager Sweeney gave a brief introduction on the grant.

The Board then asked a series of questions (such as, how much grant funding is the District asking for? When will the District know if they are awarded? What is the District track record of getting reimbursed? Staff provided feedback to the Board.

Chairperson Rodowick asked for public comment.

Citizen Stonebraker stated that he supports the attempt at the grant funds.

Chairperson Rodowick then asked if there were any further questions from the public or the Board. There were none.

Chairperson Rodowick then asked for a motion.

MOTION: Approve Resolution #23-10-2-533. **MADE BY:** Bellefeuille. **SECOND:** McGreehan. **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

6.3. Approve the Nexus Study Proposal. – Blair Aas from SCIconultingGroup (“SCI”) submitted a proposal to provide a Park Impact Fee Nexus Study Update (“Nexus Study”) and related consulting services for the District. The Nexus Study would establish the legal and policy basis for updating the District’s park impact fees. Recommendation: Approve the submitted proposal and allow the District Manager to enter into an agreement with SCIconultingGroup.

District Manager Efseaff introduced the item and briefly described the need for the study.

The Board then took turns making comments on the importance of this study and noted a correction in the cost of the work that is to be done.

Chairperson Rodowick asked if there were any public comments.

004987

Citizen Stonebraker made a comment on the study.

Chairperson Rodowick then asked if there were any further questions from the public or the Board. There were none.

Chairperson Rodowick then asked for a motion.

MOTION: Approve the submitted proposal and allow the District Manager to enter into an agreement with SCIconultingGroup. **MADE BY:** McGreehan. **SECOND:** Goodlin. **Roll Call Vote: AYES: 5** (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES: 0. ABSENT: 0.**

7. REPORTS:

7.1 District Report:

Recreation Supervisor Amick gave a verbal report on Fall Family Fun Fest.

Recreation Supervisor Dailey stated that there are 34 kids participating in Judo at Spring Valley school. He also gave an update on tiny Tots and the end of softball season.

District Manager Efseaff gave a brief update on the parks and all that the Parks Department has been doing.

District Account Merrifield gave a brief verbal report on District finances. Director McGreehan asked about the audit. District Account Merrifield provided some feedback.

District Manager Efseaff made a brief comment on funding for Lakeridge and the timeline.

Chairperson Rodowick then asked if there were any questions from the public or the Board. There were none.

7.2 Board Liaison Reports:

- Director Goodlin- Mentioned Make a Difference Day is on Oct. 20th and that the Camp Fire Collaborative is spearheading a trip to the Capital for the 5-year Anniversary of the Camp Fire to give an update on Paradise after the Camp Fire and to show gratitude.
- Secretary Bellefeuille- PATCH is having a summit with all the Board Members of the associated groups.
- Director McGreehan- Stated that he attended Fall Family Fun Fest on Sept. 23rd, attended an Upper Ridge Community Council meeting via zoom on Sept. 28th, attended the Concow barbeque on Sept. 30th, attended a LAFCO meeting on Oct. 2nd, volunteered at Johnny Appleseed days on Oct. 7th, and lastly, he attended a CARPD Board Meeting on Oct. 18th.
- Chairperson Rodowick stated that on Oct. 28th there is a benefit concert being put on by PASH down in Chico from 6-9 and that on Nov. 11th there will be a dog walk for the 5-year anniversary of the Camp Fire.

004988

8. CLOSED SESSION:

District Manager Efsaaff canceled the Closed Session

9. BOARD COMMENT:

Director Goodlin stated that she was excited that the bridge at Lower Bille Park was fixed.

10. ADJOURNMENT:

Chairperson Rodowick adjourned the meeting at 8:06 p.m. until the next Regular Board meeting, scheduled for November 8, 2023, at 6:00 p.m. at the Terry Ashe Recreation Center,

Steve Rodowick, Chairperson

Mary Bellefeuille, Secretary

PARADISE RECREATION & PARK DISTRICT
COUNTY MONTHLY CHECK REGISTER

| |
|------------------|
| Fund 2510 |
| OCTOBER |

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

| | | | | | | | | |
|---------------|-----------|--|-----------------|-----------|------|------|-----------|--|
| 056174-056198 | 10/4/2023 | | Payroll Summary | 12,646.61 | 0.00 | 0.00 | 12,646.61 | |
|---------------|-----------|--|-----------------|-----------|------|------|-----------|--|

| | | | | | | | | |
|----------------|-----------|--|-----------------|-----------|------|------|-----------|--|
| Direct Deposit | 10/4/2023 | | Payroll Summary | 35,196.56 | 0.00 | 0.00 | 35,196.56 | |
|----------------|-----------|--|-----------------|-----------|------|------|-----------|--|

| | | | | | | | | |
|---------------|------------|--|-----------------|-----------|------|------|-----------|--|
| 056227-056246 | 10/18/2023 | | Payroll Summary | 13,868.77 | 0.00 | 0.00 | 13,868.77 | |
|---------------|------------|--|-----------------|-----------|------|------|-----------|--|

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|----------------|------------|--|-----------------|-----------|------|------|-----------|--|
| Direct Deposit | 10/18/2023 | | Payroll Summary | 36,047.86 | 0.00 | 0.00 | 36,047.86 | |
|----------------|------------|--|-----------------|-----------|------|------|-----------|--|

| | | | | | | | | |
|--------|------------|--|-------------------------------|-----------|----------|--|-----------|--------|
| 056199 | 10/6/2023 | | VOYA INSTITUTIONAL TRUST CO | 300.00 | | | 300.00 | |
| 056200 | 10/6/2023 | | MISSION SQUARE RETIREMENT | 775.00 | | | 775.00 | |
| 056201 | 10/6/2023 | | CORT-ORDERED DEBT COLLECTIOI | 173.85 | | | 173.85 | |
| 056202 | 10/6/2023 | | FRANCHISE TAX BOARD | 50.00 | | | 50.00 | |
| 056203 | 10/6/2023 | | PARADISE RECREATION & PARKS | 35,196.56 | | | 35,196.56 | |
| 056204 | 10/6/2023 | | JOHN CARLO MARTINEZ | | 25.28 | | 25.28 | C |
| 056205 | 10/6/2023 | | RICCA DAVE | | 347.40 | | 347.40 | A |
| 056206 | 10/6/2023 | | NORTH STATE PARENT | | 200.00 | | 200.00 | B |
| 056207 | 10/6/2023 | | PAPE MACHINERY INC | | 1,500.00 | | 1,500.00 | |
| 056208 | 10/6/2023 | | DEER CREEK RESOURCES | | 450.00 | | 450.00 | |
| 056209 | 10/6/2023 | | DOBRICH | | 885.00 | | 885.00 | |
| 056210 | 10/6/2023 | | DE LAGE LANDEN FINANCIAL SERV | | 223.49 | | 223.49 | |
| 056211 | 10/6/2023 | | AMBER PETRAS | | 80.00 | | 80.00 | Refund |
| 056212 | 10/6/2023 | | PAYLESS BUILDING SUPPLY | | 101.33 | | 101.33 | |
| 056213 | 10/6/2023 | | MAGOON SIGNS | | 405.94 | | 405.94 | |
| 056214 | 10/6/2023 | | PARADISE IRIGATION DISTRICT | | 4,402.34 | | 4,402.34 | |
| 056215 | 10/13/2023 | | JOHN CARLO MARTINEZ | | 34.97 | | 34.97 | A |
| 056216 | 10/13/2023 | | FEATHER RIVER CENTER | | 1,000.00 | | 1,000.00 | |
| 056217 | 10/13/2023 | | JC NELSON SUPPLY CO | | 878.74 | | 878.74 | |
| 056218 | 10/13/2023 | | ANNE K STEPHENS | | 2,416.00 | | 2,416.00 | |
| 056219 | 10/13/2023 | | SATWANT MALHOTORA | | 611.72 | | 611.72 | Refund |
| 056220 | 10/13/2023 | | PEG MCMAHON | | 199.00 | | 199.00 | Refund |
| 056221 | 10/13/2023 | | ELAN FINANCIAL SERVICES | | 644.33 | | 644.33 | |
| 056222 | 10/13/2023 | | KELLER SUPPLY COMPANY | | 1,743.21 | | 1,743.21 | |
| 056223 | 10/13/2023 | | O'REILLY AUTO PARTS | | 76.54 | | 76.54 | |
| 056224 | 10/13/2023 | | NOMAC INC` | | 114.03 | | 114.03 | |
| 056225 | 10/13/2023 | | CLARK PEST CONTROL | | 349.00 | | 349.00 | |
| 056226 | 10/13/2023 | | CHICO STATE ENTERPRISES | | 3,272.00 | | 3,272.00 | |
| 056247 | 10/20/2023 | | VOYA INSTITUTIONAL TRUST CO | 300.00 | | | 300.00 | |
| 056248 | 10/20/2023 | | MISSION SQUARE RETIREMENT | 775.00 | | | 775.00 | |
| 056249 | 10/20/2023 | | FRANCHISE TAX BOARD | 50.00 | | | 50.00 | |
| 056250 | 10/20/2023 | | PARADISE RECREATION & PARKS | 36,047.86 | | | 36,047.86 | C |
| 056251 | 10/20/2023 | | THOMAS ACE HARDWARE | | 2,902.73 | | 2,902.73 | |
| 056252 | 10/20/2023 | | INDUSTRIAL POWER PRODUCTS | | 133.11 | | 133.11 | |
| 056253 | 10/20/2023 | | HEATHSMART BENEFIT SOLUTIONS | | 450.00 | | 450.00 | |
| 056254 | 10/20/2023 | | YOWZERS | | 620.64 | | 620.64 | |
| 056255 | 10/20/2023 | | UMPQUA BANK | | 8,958.59 | | 8,958.59 | |
| 056256 | 10/20/2023 | | PG&E | | 9,852.72 | | 9,852.72 | |
| 056257 | 10/20/2023 | | FOOTHILL MILL & LUMBER CO | | 231.61 | | 231.61 | |
| 056258 | 10/20/2023 | | STREAMLINE | | 360.00 | | 360.00 | |
| 056259 | 10/20/2023 | | NORTHSTATE AGGREGATE INC | | 270.99 | | 270.99 | |

| CHECK | ISSUE DATE | VOID | PAYEE | SALARY AND BENEFITS | SERVICE SUPPLIES | FIXED ASSETS | NET CHECK | NOTES |
|---------------|------------|------|------------------------------------|---------------------|------------------|--------------|-------------------|--------|
| 056260 | 10/20/2023 | | NORTHERN RECYCLING & WASTE | | 1,215.80 | | 1,215.80 | |
| 056261 | 10/20/2023 | | VERIZON WIRELESS | | 740.56 | | 740.56 | |
| 056262 | 10/20/2023 | | LINCOLN EQUIPMENT INC | | 778.53 | | 778.53 | |
| 056263 | 10/20/2023 | | WILSON PRINTING | | 2,370.68 | | 2,370.68 | D |
| 056264 | 10/20/2023 | | COMP INC | | 280.00 | | 280.00 | |
| 056265 | 10/20/2023 | | DEPARTMENT OF JUSTICE | | 64.00 | | 64.00 | |
| 056266 | 10/27/2023 | | PREMIER ACCESS INSURANCE CO | 1,639.75 | | | 1,639.75 | |
| 056267 | 10/27/2023 | | PRINCIPAL LIFE INSURANCE CO | 36.89 | | | 36.89 | |
| 056268 | 10/27/2023 | | PRINCIPAL LIFE INSURANCE CO | 169.00 | | | 169.00 | |
| 056269 | 10/27/2023 | | VISION SERVICE PLAN | 281.30 | | | 281.30 | |
| 056270 | 10/27/2023 | | MID VALLEY TITLE & ESCROW | | 500.00 | | 500.00 | |
| 056271 | 10/27/2023 | | KELLER SUPPLY COMPANY | | 1,823.77 | | 1,823.77 | |
| 056272 | 10/27/2023 | | EXTRA SELF STORAGE | | 1,149.67 | | 1,149.67 | E |
| 056273 | 10/27/2023 | | COMCAST | | 93.45 | | 93.45 | |
| 056274 | 10/27/2023 | | AT&T | | 83.54 | | 83.54 | |
| 056275 | 10/27/2023 | | AT&T | | 607.81 | | 607.81 | |
| 056276 | 10/27/2023 | | NORTH STATE SCREENPRINTING | | 314.73 | | 314.73 | |
| 056277 | 10/27/2023 | | ODP BUSINESS SOLUTIONS LLC | | 1,449.73 | | 1,449.73 | |
| 056278 | 10/27/2023 | | PARADISE RIDGE CHAMBER OF COMMERCE | | 766.00 | | 766.00 | Refund |
| ACH | 10/3/2023 | | ACH CALPERS | 2,931.75 | | | 2,931.75 | |
| ACH | 10/3/2023 | | ACH CALPERS | 7,947.10 | | | 7,947.10 | |
| ACH | 10/6/2023 | | ACH STATE PR TAX | 2,038.46 | | | 2,038.46 | |
| ACH | 10/6/2023 | | ACH FED PR TAX | 14,038.08 | | | 14,038.08 | |
| ACH | 10/6/2023 | | ACH CALPERS | 9,666.14 | | | 9,666.14 | |
| ACH | 10/17/2023 | | ACH CALPERS | 8,019.80 | | | 8,019.80 | |
| ACH | 10/20/2023 | | ACH STATE PR TAX | 2,128.05 | | | 2,128.05 | |
| ACH | 10/20/2023 | | ACH FED PR TAX | 14,590.26 | | | 14,590.26 | |
| ACH | 10/20/2023 | | ACH CALPERS | 8,009.02 | | | 8,009.02 | |
| ACH | 10/20/2023 | | ACH CALPERS | 2,931.75 | | | 2,931.75 | |
| ***** | | | | | | | | |
| TOTALS | | | | 148,095.62 | 55,978.98 | 0.00 | 204,074.60 | |

| | | | | | | | | |
|---------------------|--|--|--|-------------------|------------------|-------------|-------------------|--|
| GRAND TOTALS | | | | 174,611.00 | 55,978.98 | 0.00 | 230,589.98 | |
|---------------------|--|--|--|-------------------|------------------|-------------|-------------------|--|

Refund = 1,656.72

Notes:

- A) Reimbursement
- B) Replenish Petty Cash in front office
- C) Transferring funds to the Five Star Bank account for direct deposit payroll
- D) Payment for Activity Guides
- E) Rental for office space



Paradise Recreation & Park District

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

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

SAFETY COMMITTEE MEETING Report/Minutes

- DATE:** October 18, 2023, at 8:30 a.m.
- LOCATION:** Terry Ashe Recreation Center – (Via TEAMS)
- ATTENDANCE:** Mark Cobb, Park Supervisor
Dan Efseaff, District Manager
Kristi Sweeney, Assistant District Manager
Jeff Dailey, Recreation Supervisor
- ABSENT:** Sarah Hoffman, Administrative Assistant III
- FACILITATOR:** Jeff Dailey, Recreation Supervisor

#####

1. CALL TO ORDER: 8:34 AM

2. MINUTES:

- Mark Cobb indicated that a naming error had been made in the September 21, 2023 minutes and suggested they should be edited to reflect that the August 23, 2023 safety meeting was led by James Teller, not Spence James. Kristi Sweeney noted the edit would be made and moved to approve the minutes, with the naming edit identified by Mark Cobb, for the September 21, 2023, Safety Committee meeting. Jeff Dailey seconded the motion. The rest of the committee members present concurred.

3. SAFETY AND HEALTH ISSUES DISCUSSED:

a. THE FOLLOWING SAFETY MEETINGS WERE HELD:

- September 20, 2023 Tree Limbs Breaking/ Falling Danger
Led by Kevin Peake, Park Maintenance II
- September 28, 2023 Personal Protective Equipment
Led by Ray Lockridge, Park Maintenance III
- September 28, 2023 Safe Winter Driving
Led by Jeff Dailey, Recreation Supervisor
- September 13, 2023 Injury Prevention
Led by Joe Carney, Park Assistant III

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

- Site Inspections

- None

Mark Cobb noted that the pool inspection would be forthcoming at the end of October when the swim season is officially closed for the rest of the year.

c. ACCIDENT/INCIDENT REPORTS:

- 2023 Internal Accident/Incident Summary
 - A child from Tiny Tots bit another child.

d. WORKERS' COMPENSATION REPORTS:

- Workers Compensation Open Detail Report since September 30 ,2023
 - Open Claim for 4A2207P8RB50001
 - Open Claim for 4A23036N029-0001

4. MISCELLANEOUS:

None.

Next Safety Meeting Date: November 16, 2023, at 8:30 a.m.

Facilitator: Sarah Hoffman

Adjourned: 8:47 AM

Sarah Hoffman, Safety Committee Secretary

Date:

cc: CAPRI
PRPD Board 10/30/23 – Draft Copy

https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2023/SC_23.1019/23.1019.DRAFT.Minutes.docx

Personnel Committee Report

September 18, 2023



DATE: 9/25/2023
 TO: Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: Personnel Committee Report (9/18/23)

Attendance: Committee Chair, Mary Bellefeuille; Committee Member, Jen Goodlin
 PRPD Staff: Sarah Hoffman, Administrative Assistant III, Dan Efseaff, District Manager (Present via Zoom)

The meeting was called to order at 3:07 pm.

The Committee met to:

1. Discuss options for a new Flexible Spending Account

District Manager Efseaff introduced the item and then Administrative Assistant III Hoffman informed those present that 4 responses came in and gave a little information on the 3 providers that were willing to provide service to the District.

The committee then took turns asking questions about other possible offers that Basic could provide. They then asked Administrative Assistant III Hoffman who she would choose after all the research done. She stated Basic because they are the only company keeping in contact and seem interested in providing service. The committee took that recommendation and concurred to take this item to the Board and that Basic was a good fit for an FSA provider.

2. Request for Proposal- Salary Survey

District Manager Efseaff introduced the item and why we are wanting to send out an RFP. Committee Chair Bellefeuille made a comment on staff already having done this. Assistant District Manager Sweeney gave a response. District Manager Efseaff also stated that using a 3rd party would be the best practice.

The meeting adjourned at 3:35 PM.

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2023/PC.23.1017/PC.Report.23.1017.docx
 10/27/2023

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

October 23, 2023

Paradise Recreation and Park District

Subject: Paradise Horsemen's Association Annual Report

Dear PRPD Board Members,

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

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

Our membership roster this year stands at 98 memberships with the total amount, including children totals 165 people. We have noticed many more young children attending our events this year. It is not uncommon to see upwards of 15 children under the age of 5 being lead-lined by their parents at each of our functions. It is encouraging to see so many families enjoying their horses together at our arena.

This year our association has been very active with events at the arena grounds and elsewhere with organized trail rides, campouts and club dinners and parties. During the Spring and summer months, our arena was being used almost daily by our members coming to practice and ride. Our Equestrian Drill Team began practicing again bi-weekly in February to perform at our annual Horse Festival in April which is now, an official part of Gold Nugget Days in Paradise. This year, our Horse Festival drew close to 2500 community members come out to watch the many arena demonstrations we had, including the Paradise Police Department K9 unit. We had vendors, petting zoo, games and food for everyone...at no charge!

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

Our Horsesense 101 Class that we hold every year in collaboration with PRPD is always a highly anticipated class and this year was no exception as it filled to capacity with a waiting list. This class teaches children from the community how to safely interact with horses such as leading, brushing and learning what it takes to own and ride a horse.

We also held a Fall Fest Buckle Show in October which brought over 100 people from out of town to our arena. We had 55 horses entered in the show and it was a great weekend. Riders and family came from as far away as Oregon, Sacramento and Bay areas.

We held our annual "Treasure Hunt Ride" up at Meadowbrook Ranch in Magalia in August and set a record for the amount of riders that showed up. We had 68 riders that joined us for a weekend of fun!

PHA had a few goals we wanted to see achieved in 2023 and we are still working on some of them. We have had some financial set-backs with tractor and equipment repairs this year and the realization that the tractor we purchased after the Camp Fire, is just not powerful enough to handle our arena implement and now we are fundraising to purchase another one. We have had a few water pipe breaks in the arena this year which has caused terrible issues with our arena footing and now we are faced with having to add additional sand in order to have safe footing for the horses. The huge snow storm earlier this year cut off electricity to the arena for weeks without anyone aware of it and we lost thousands of dollars worth of food in our freezers and refrigerators.

One of our goals for this year was to have lighting for our arena parking and snack bar area. We want to improve our existing arena lighting so we can hold evening events in a safe environment. We would like to have a new permanent sign on Clark Road and at the entrance to the arena grounds. We achieved our goal to have our club logo installed on the "Welcome To Paradise" sign at both entrances to town.

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

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

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

Respectfully,

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

www.paradisehorsemenassoc.com

(530)519-0455

2024 PHA TENTATIVE EVENT SCHEDULE

January 5th: PHA Meet & Greet Dinner Party 5:30pm (Lutheran Church, 780 Luther Dr, Paradise)

March 2nd: Arena Clean-up Day & Vaccination clinic (Raindate March 9th)

March 16th: PHA member playday

April 6th: PHA member Parade desensitization clinic 10am

April 27th: Gold Nugget Days Parade

April 28th: Horse Festival

May 4th: Meadowbrook Ranch Work Day (TBD)

May 18th: Gimmick Ride at Doon Grade Ranch

June 15th: Amaze Day Obstacle playday (series #1)

June 16th: Gymkhana Show #1

June 29th: Doon Grade Ranch PHA Ride

July 6 & 7th: PHA Arena campout fun weekend

July 20: Amaze Day Obstacle Playday (series #2)

July 21: Gymkhana Show #2

August 3: Treasure Hunt ride Meadowbrook Ranch

August 2-4: PHA campout Meadowbrook Ranch

August 17: Amaze Day Obstacle playday (series #3)

August 18: Gymkhana Show #3

September 7: PHA Playday or trail ride (TBD)

September 21: Amaze Day Obstacle Playday (series #4)

September 22: Gymkhana Show #4

October 5-6: Fall Fest Weekend Gymkhana

October 27th: PHA member Halloween Playday

November 9th: 29 & Over playday (TBD)

November 16th: Arena workday



Drill Team practice: Thursday 5:30pm
and Sundays 2-4pm (Feb-April)

PRPD Horsesense Class:
June 10, 12, 14, 17, 19 & 21st in evening.

Member only Clinics: Ground work, Body
control & riding Clinics (Scarlett):
Limit 8 riders dates tbd

Club monthly Trail Rides, dates tbd...

PHA meetings dates/times: 1st Tuesday of
each month, Mountain Mikes Pizza,
Paradise, 6pm

More info:

Email: Paradisehorsemenpresident@gmail.com
(530)519-0455

Visit us on Facebook:

Paradise Horsemen's Association

Website:

Paradisehorsemensassociation.com

Staff Report

November 8, 2023



DATE: 10/27/2023
 TO: Personnel Committee
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: additional Medical Assistance Accounts (FSA, HAS, Dependent FSA)

Report In Brief

In the past, the District has used Healthsmart but they were recently purchased by United Healthcare and to align with their core business goals they will be terminating us. This is most likely because we don't have a large enough staff. The District has been reaching out to other smaller Districts to find new FSA provider. The District requested quotes from Flexible Benefit Services, Flex Administrators, Wealthcare, Advanced Benefit Strategies, American Benefit Administrators, Basiconline, Advantage Administrators, Employee Benefits Corporation, Aflac, and Advanced Benefit Strategies. Only four providers responded. Three of the providers gave quotes and one stated we were too small to work with. Within the three providers that provided quotes, only Andrew (from Basic) held a conversation with PRPD staff and responded to questions/concerns with staff. Basic offers a Flexible Spending Account (FSA), Health Savings Account (HSA) free of charge with an FSA account and a Dependent FSA account (employees can use this on their dependents), which counts as a second account when looking at the price chart.

This information was reviewed by the Personnel Committee meeting in September and October, and they chose to move forward with Basic. Basic also offers a Health Savings Account (HSA) free of charge with an FSA account and a Dependent FSA (employees can use this on their dependents), which counts as a second account when looking at the price chart.

Recommendation: Authorize the District Manager to enter into an agreement with Basic as the Districts new FSA / HSA provider.

1. Fiscal Impact

| CDA Benefit Account Administration – 1 Account | |
|---|--|
| Account Level: | Level 1 |
| Annual Subscription Fee: | \$500.00 |
| Monthly Rate: | \$4.95 per participant employee per month (with a \$50.00 monthly minimum) |
| CDA Benefit Account Administration – 2 Accounts i.e., FSA and DCFSA | |
| Account Level: | Level 2 |
| Annual Subscription Fee: | \$500.00 |
| Monthly Rate: | \$5.10 per participant employee per month (with a \$75.00 monthly minimum) |
| Optional Services and Additional Fees | |
| <ul style="list-style-type: none"> This pricing includes administration of the BASIC CDA benefit accounts described on the service pages in this proposal. Additional accounts will require an updated bundled pricing rate. Please ask your BASIC Regional Director to update your proposal if needed Each participant will receive one BASIC card for themselves, with the option to order a BASIC card for a dependent online at no additional cost. The card is configured to work with all CDA benefit accounts. A \$10 fee will be charged to a participant's account if they order a replacement card Employee meetings are available the first plan year via online webinar at no cost, based on scheduling availability Nondiscrimination Testing and Form 5500 preparation included for Health FSA Administration Additional fees may apply for service aspects outside our standard offerings or require manual processing, such as: <ul style="list-style-type: none"> \$1.50 per enrollment or a \$25 minimum if Client chooses to submit paper/non-electronic enrollments, or electronic not in BASIC's format A \$200 setup fee applies for short plan administration takeover (mid-year, year-end run-out/grace) Enrollment materials are provided electronically however booklets may be purchased for \$0.95 per booklet + \$50 shipping Typically there are no fees for vendor file feeds (EDI); fees apply if set-up with the Client's vendor takes more than 20 hours of BASIC staff time for set-up coordination or if there are data quality issues with ongoing files that cannot be rectified with the vendor | |

Attachments:

1. Proposal from Basic

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2023/PC.23.1017/1.FSA.Account.Report.docx 11/1/2023



HR Solutions Should Be Simple.
Keep it BASIC.

basiconline.com





Company Summary

About Our Company

Established in 1989, BASIC has grown into one of the largest TPAs in the nation, servicing over 20,000 employers nationwide. BASIC provides an HR ecosystem to employers and health insurance agents/brokers. Paired with our experienced staff, BASIC's proprietary software and solutions allow employers to control costs, manage risks, and maintain flexibility. **HR solutions should be simple. Keep it BASIC.**

Serving Clients Coast to Coast for over 30 Years



Commitment to Service

BASIC's commitment to service is in the numbers. We manage our processes and quality by measuring the key metrics of our operations. With below average industry hold times, an FSA and HRA claim accuracy rate of 99.95%, and an average claim processing time of 1 day; we understand that consistency is the key to success. Our integrated HR solutions paired with our commitment to service can provide full circle support for your business.

Certified Experts

Our industry certified account managers take the time to thoroughly understand your unique business environment. As Federal and State laws continue to evolve, it's reassuring to know an expert is simply a phone call away.

HR solutions should be simple. Keep it BASIC.

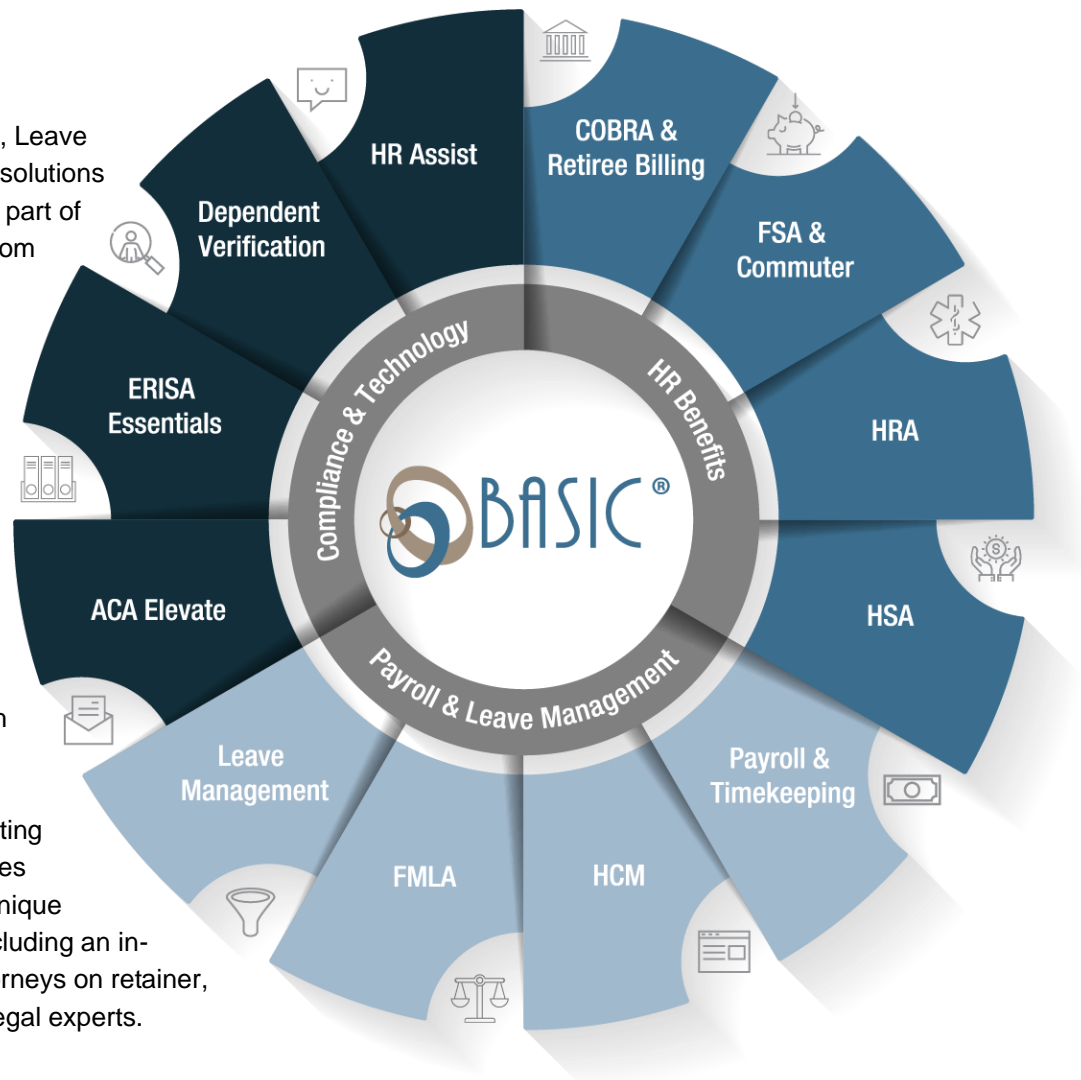
Why BASIC

Our Services

Our suite of HR Benefit, Payroll, Leave Management, and Compliance solutions are offered independently or as part of a platform of services. Our custom built FMLA, ACA, and Payroll Software were designed with our clients' needs in mind.

Guaranteed Compliance

BASIC is focused and dedicated to ensuring compliance for all our services, including staying up to date with changes in regulations, making necessary process and system improvements, and communicating changes to clients. BASIC utilizes experienced attorneys for the unique areas of service we provide, including an in-house attorney, two ERISA attorneys on retainer, and many other distinguished legal experts.



Awards and Honors

BASIC is committed to providing best-in-class service to our referral partners, clients we serve, and their employees.

- Awarded the Inc. 5000 Fast Growing Private Companies award four consecutive years
- Awarded the Service Award by the Independent Payroll Providers Association



Testimonials

FSA

“We needed a quick implementation due to my LOA being moved up and BASIC was able to make it all happen. It was a very smooth transition. My contacts at BASIC are quick to answer any questions I have and are more than willing to help out when asked without question. I love that I can contact a person directly instead of having to log a service ticket and wait up to 48 hours for an answer.”

- **Fabio Perini North America, Inc.**

FSA – HRA

“With over 6,000 employees it is essential to have an experienced, reliable, third party administrator. As our needs have grown, we trusted BASIC to provide more services. They now administer our Flex and HRA. A single administrator is much easier than dealing with several different TPA's. Their staff are truly experts in benefit administration and their response time is great!”

- **Archdiocese of Indianapolis**

HRA

“It has been a delight to work with BASIC. All of the areas of the company that I dealt have been extremely helpful. The transfer of information into the BASIC files was seamless; I have never experienced such a smooth transition. I highly recommend BASIC, they are ready to work with what you want rather than make you conform to their plan.”

- **America's Keswick**

HRA - FSA

“We have worked with BASIC since 2003 and our Account Manager has always been able to assist me with questions that employees had concerning; dependent care reduction, eligibility with claims, new enrollment and renewal, the list goes on. We definitely appreciate the great customer service we receive from BASIC's FSA and HRA staff.”

- **Charter Township of Plymouth**



BASIC CONSUMER DRIVEN ACCOUNTS (CDA)

A Benefit Solution Like No Other...

BASIC CDA's single sign-on solution allows you to manage all your benefit plans and benefit continuation services (like COBRA) on the same platform for the utmost convenience – no more switching between systems! Both employers and participants can log on to a single platform, online or from our mobile app, and see all their benefit accounts and COBRA plans in the same place.

With BASIC CDA, you have the power to create a custom benefit program tailored to your employees' specific needs. Choose from a wide range of healthcare benefit accounts like FSA, Simple HRA, or HSA, and combine them with Dependent Care, Transit, Wellness Rewards, and Education Reimbursement accounts!

One of the advantages of CDA is the flexibility to add new accounts to meet changes in regulations, business culture, employee benefit trends, or marketplace demands. The options are truly endless.

System Highlights

- ✓ **Recruit and retain employees by providing them access to over 30 in-demand and integrated benefit accounts.**
- ✓ **BASIC's one-stop solution provides benefit plan management and COBRA administration on the same platform – no more redundant systems, data entry, or wasted time!**
- ✓ **As regulations continue to change and your organizational needs evolve, you have the ability to turn on and off benefit plans that are fully integrated within the platform.**



One System

Employers and participants can access all plans, whether active benefits or continuation services, via web login or the BASIC benefits mobile app.



Better, More Responsive Service

Integration of all systems makes service requests easier and allows those requests to funnel into one customer service flow. Making administration straight-forward and response times more palatable.



First-Class Security

Features like biometric login and role-based access are standard to keep you and your participants safe and secure.





All Your Benefit Accounts in One Place

Experience the ultimate convenience of benefits management on a single system. Manage all your accounts including traditional benefits like FSA, HSA, and HRA, plus Fringe Accounts like Wellness, Home Office, Transit, and more! And now, manage COBRA and other benefit continuation services from the same platform. Gone are the days of logging in to multiple platforms for different benefits! This functionality is unique to the industry and makes benefits and COBRA administration easier than ever before!

Choose From 30+ Integrated Benefit Accounts to Create Your Plan...

Healthcare:

- Healthcare Flexible Spending Account
- Limited Purpose FSA
- Dependent Care FSA
- Health Savings Account

HRA:

- Medical HRA
- Retiree HRA
- ICHRA
- EBHRA
- QSEHRA
- Wellness HRA
- Healthcare Premium (NESP) Reimbursement Account
- Emergency Expense HRA

Wealth:

- Giving Savings Account
- Holiday Club Account

Fringe:

- Commuter Account
 - Parking Account
 - Transit Account
- Emergency Loan Account
- Employee Achievement & Award Account
- Accountable Plans Account
 - Home Office Account
 - Travel & Business Meals Account
 - Work Clothes Account
 - Workplace Tools Account
 - Professional Business Expense Account
- Lifestyle Reimbursement Account
 - Pet Reimbursement Account
 - Gender Reassignment Account
 - Fertility Account
- Wellness Reward Account
- Medical Travel Account

Education:

- Student Loan Reimbursement Account
- Tuition Reimbursement Account



Plus, easily add COBRA Administration all within this same platform. Ask your Regional Director to learn more!

The BASIC Card

Our benefits card is one of the most advanced, convenient cards on the market, giving participants the fastest, easiest way to access their benefit funds. The BASIC Card can be used anywhere MasterCard is accepted and eliminates the need for participants to pay out-of-pocket and submit reimbursement requests.

- At no additional cost to employers, participants receive a BASIC Card linked to access all their benefit accounts. They can have one benefit account or five, and a mix of unrestricted accounts and tax-advantaged accounts.
- Clients can designate the account payment order within their plan design.
- Our proprietary software ensures funds are withdrawn from the appropriate account with each card swipe with no delay to the transaction's processing time.
- We carefully program each employer's account parameters to auto-approve 85% of transactions, all within the guidelines of the IRS regulations.
- Participants no longer need to use two payment methods at checkout. The BASIC Card is smart enough to pay for eligible items from pre-tax benefit accounts and ineligible expenses (e.g., milk, gum, or other ancillary expenses) in the same transaction from a participant's MyCash account.



MyCash

BASIC's claims management is second to none in ease and speed. If a participant paid out-of-pocket for an eligible expense, they can submit a reimbursement request online or through the BASIC benefits app. The reimbursement funds are deposited directly into their MyCash account as soon as the reimbursement request is processed. No more waiting for a check or direct deposit.

MyCash funds are reimbursed post-tax funds and not restricted.

- Participants can use MyCash funds with their BASIC Card anywhere Mastercard is accepted.
- Participants can also transfer funds from MyCash to personal savings or checking accounts with a one-time or recurring transfer based on their personal needs.
- Funds can also be withdrawn at an ATM once a PIN is established.

The BASIC benefits app

Participants can manage all their BASIC benefit accounts on the go with the BASIC benefits app.

- Total contribution and expenditures for all accounts and aggregated by account type
- Request reimbursement for out-of-pocket payments
- Expense eligibility check
- Mobile account alerts
- Participants can lock and disable their card in seconds if lost or stolen, and unlock the card if it's found
- The receipt repository allows participants to store benefits related receipts in one convenient place



Picture to Pay the Provider

In three quick steps, participants can have BASIC pay healthcare providers on their behalf with our “Picture to Pay” the provider feature. No paper, no postage, and no hassle for the participant.

1. Participants take a picture of the provider’s bill
2. Submits the photo into the BASIC benefits app
3. BASIC verifies the eligibility and benefit account and then mails payment to the provider

Next Level Service

While BASIC harnesses the power of superior technology, we still believe in old-fashioned customer service like answering our phones. Even with our self-service features, participants often need to speak with a real person. Calling us is convenient on our toll-free direct customer service line, with below industry average hold times. (Available between 9:00 a.m. – 7:00 p.m. ET Monday thru Friday)



- **Client Portal Self Service** – BASIC’s CDA system offers clients the ability to easily perform routine functions on-demand. Examples include the ability to add, enroll and terminate employees in a benefit plan.
- **Client Portal Support Request** – If clients have a request regarding managing their benefit plan, we’ve added an internal ticketing system to replace unstructured emails. The Support Request function in the CDA system allows clients to submit requests, get a tracking number and received status updates from BASIC’s CDA team in a timely manner.

Account Administration

- **Plan Design Assistance** - Whether we are helping you establish a new plan or taking over administration for an existing plan. Employers can select runout and/or carryover or rollover for unused funds remaining in the participant’s account at the end of the plan year.
- **Electronic Files (EDI)** – We accept feeds from a wide variety of systems helping simplify enrollment, ongoing eligibility management, and payroll deductions.

Client Reports

- **Enrollment Report** – lists current participants enrolled by plan and election
- **Request Payment Detail Report**– lists claims paid for each employee (does not show service provider)
- **Funding Report**- provides benefit plan funding based on payment source and funding date
- **Point of Disbursement Report**- displays participant request for reimbursement claim activity for a given time period, specific to point of disbursement benefit plans
- **Participant Balance Summary** – list the balance summary reports for your participants. This enables clients to obtain on-demand information about participant contributions, requests, and balances.
- **Month End Statement Suite**: a suite of reports available to CDA clients providing financial confidence through transparency, accuracy, timeliness, and control.

Flexible Spending Account (FSA) Administration

Implementing a Flexible Spending Account (FSA) can save you and your employees thousands of dollars in taxes every year. The primary benefit of an FSA is that it lowers taxable income by eliminating taxes on money that is already being spent by employees on healthcare, dental, and vision. By electing to contribute to an FSA, employees can save between 15%-40%. Employers offering this benefit save 7.65% (the combined Social Security and Medicare tax rate) on the value of contributions to the FSA.

A mature Medical FSA plan can yield more dollars in tax savings than it costs to administer – a true win-win for employers and employees alike. Participants can use their Medical FSA funds on eligible expenses such as insurance deductibles, co-payments and coinsurance, prescriptions, dental or vision expenses, and physical therapy.

Medical FSAs got even more flexible in 2020 thanks to the CARES Act, effective January 1, 2020, which allows for reimbursement of both over-the-counter (OTC) medications and menstrual products.

Account Administration

- **Legal Plan Documents** – Complete plan documents are essential to protecting the favorable tax status of your plan. You will receive a customized Plan Document and Summary Plan Description (SPD) containing all required language under the HIPAA Privacy and Security Rule. You will receive amendments at no additional charge every four years or whenever a change is required by the Federal or State regulations or if your plan changes at your anniversary.
- **Administration Manual** – Complete information on accounting, claim procedures, IRS regulations and discrimination testing information.
- **IRS Form 5500** – Provided annually for required Health FSA plans.
- **Non-Discrimination Testing**
 - Key Concentration 25%
 - Dependent Care 55% Average Benefits Test
 - Dependent Care 5% Owners
 - Additional testing is available upon request for an additional fee
- **Plan Design Options** – 2 ½ month Grace Period or \$570 Carry-Over
- **Electronic Files (EDI)** – We accept feeds from a wide variety of systems helping simplify enrollment, ongoing eligibility management, and payroll deductions.
- **Enrollment Education** – BASIC's electronic employee enrollment booklet outlines FSA benefits and IRS regulations to help increase employee understanding and participation. Regional Directors are available for an employee FSA introduction webinar the first year of administration. Our FSA Account Managers are available for employee questions on eligibility prior to elections.
- **Guaranteed Compliance** – Our compliance experts ensure that your plan adheres to the ever-evolving regulations governing tax advantaged Consumer Driven Accounts.





Preferred Funding Method

PVR (Payroll Verification Report) Funding - Each payroll, the client sends BASIC the contributions that were pulled from the participant's paycheck. We would collect the funding by ACH from the client's bank account. All transactions can be viewed on our website. Clients are able to make adjustments on the PVR (Payroll Verification Report) prior to the contribution date so the dollar amounts match what was pulled from the employee's paycheck. With this option, BASIC is fronting the funding on Medical FSA accounts (dependent care, commuter, and non-employer sponsored premium accounts are only reimbursed as funds are received).

Optional Funding Methods

POD (Point of Disbursement) Funding - BASIC collects a prefund amount, determined at enrollment, that is held until the end of the plan. With POD, if an employee uses their card or submits a manual request, BASIC will pull the funds from the client's account after two business days. With this funding method the client is holding the contributions and funding based upon disbursements. The client is able to view a report online showing claims paid out on a specific day. Clients will be able to make any adjustments prior to the actual payroll dates so BASIC can track how much is contributed to date. This is especially important for anyone with dependent care, commuter, or non-employer sponsored accounts because those accounts can only be paid out as contributions are collected.

Additional funding methods include Contribution Schedule, Payroll Schedule, or custom.

Additional Information

Eligibility – Individuals with 2% or more stock in an S-Corporation, Partnership, LLC or Sole Proprietorship are NOT eligible to participate. Also, an employed spouse and children of an S-Corporation are NOT eligible. PC, PLC, PLLC owners may participate if they file their corporate taxes as a C-Corporation. All owners are subject to non-discrimination testing.

Dependent Care Flexible Spending Account (FSA) Administration

Implementing a Flexible Spending Account (FSA) can save you and your employees thousands of dollars in taxes every year. The primary benefit of an FSA is that it lowers taxable income by eliminating taxes on money that is already being spent by employee's dependent care. By electing to contribute to an FSA, employees can save between 15%-40%. Employers offering this benefit save 7.65% (the combined Social Security and Medicare tax rate) on the value of contributions to the FSA. Qualified expenses include care for a dependent child under the age of 13 and care for your spouse or adult dependent who is physically or mentally unable to care for themselves. Unlike a Medical FSA, DCFSA's are a pay-as-you-go account, meaning funds are not advanced by the employer. DCFSA's also differ from traditional FSA's since election amounts can change or stop during the year if expenses change.

Account Administration

- **Guaranteed Compliance** – Our compliance experts ensure that your plan adheres to the ever-evolving regulations governing tax advantaged Consumer Driven Accounts.
- **Legal Plan Documents** – Complete plan documents are essential to protecting the favorable tax status of your plan. You will receive a customized Plan Document and Summary Plan Description (SPD) containing all required language under the HIPAA Privacy and Security Rule. You will receive amendments at no additional charge every four years or whenever a change is required by the Federal or State regulations or if your plan changes at your anniversary.
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transactions can be viewed on our website. Clients are able to make adjustments on the PVR (Payroll Verification Report) prior to the contribution date so the dollar amounts match what was pulled from the employee's paycheck. With this option, BASIC is fronting the funding on Medical FSA accounts (dependent care, commuter, and non-employer sponsored premium accounts are only reimbursed as funds are received).

Optional Funding Methods

POD (Point of Disbursement) Funding - BASIC collects a prefund amount, determined at enrollment, that is held until the end of the plan. With POD, if an employee uses their card or submits a manual request, BASIC will pull the funds from the client's account after two business days. With this funding method the client is holding the contributions and funding based upon disbursements. The client is able to view a report online showing claims paid out on a specific day. Clients will be able to make any adjustments prior to the actual payroll dates so BASIC can track how much is contributed to date. This is especially important for anyone with dependent care, commuter, or non-employer sponsored accounts because those accounts can only be paid out as contributions are collected.

Additional funding methods include Contribution Schedule, Payroll Schedule, or custom.

Additional Information

Eligibility – Individuals with 2% or more stock in an S-Corporation, Partnership, LLC or Sole Proprietorship are NOT eligible to participate. Also, an employed spouse and children of an S-Corporation are NOT eligible. PC, PLC, PLLC owners may participate.



Financial Analysis – Paradise Recreation and Park District

September 18, 2023

Number of Employees: 25

| CDA Benefit Account Administration – 1 Account | |
|--|--|
| Account Level: | Level 1 |
| Annual Subscription Fee: | \$500.00 |
| Monthly Rate: | \$4.95 per participant employee per month (with a \$50.00 monthly minimum) |
| CDA Benefit Account Administration – 2 Accounts i.e., FSA and DCFS | |
| Account Level: | Level 2 |
| Annual Subscription Fee: | \$500.00 |
| Monthly Rate: | \$5.10 per participant employee per month (with a \$75.00 monthly minimum) |
| Optional Services and Additional Fees | |
| <ul style="list-style-type: none"> • This pricing includes administration of the BASIC CDA benefit accounts described on the service pages in this proposal. Additional accounts will require an updated bundled pricing rate. Please ask your BASIC Regional Director to update your proposal if needed • Each participant will receive one BASIC card for themselves, with the option to order a BASIC card for a dependent online at no additional cost. The card is configured to work with all CDA benefit accounts. • A \$10 fee will be charged to a participant’s account if they order a replacement card • Employee meetings are available the first plan year via online webinar at no cost, based on scheduling availability • Nondiscrimination Testing and Form 5500 preparation included for Health FSA Administration <p>Additional fees may apply for service aspects outside our standard offerings or require manual processing, such as:</p> <ul style="list-style-type: none"> • \$1.50 per enrollment or a \$25 minimum if Client chooses to submit paper/non-electronic enrollments, or electronic not in BASIC’s format • A \$200 setup fee applies for short plan administration takeover (mid-year, year-end run-out/grace) • Enrollment materials are provided electronically however booklets may be purchased for \$0.95 per booklet + \$50 shipping • Typically there are no fees for vendor file feeds (EDI); fees apply if set-up with the Client's vendor takes more than 20 hours of BASIC staff time for set-up coordination or if there are data quality issues with ongoing files that cannot be rectified with the vendor | |

**See detailed proposal page(s) for guidelines, exclusions, and requirements*

***This proposal and pricing are based on specifications given to BASIC. If the specifications are not accurate or change, pricing may be affected. This proposal is current for 60 days.*

**** Billing cycles vary from monthly, quarterly, or annually depending on the level of service charges.*

This proposal contains confidential and privileged information and may not be used or shared with any other person or organization without authorization.



Presented by:



Andrew Waldowski
Regional Director

417-380-9376
AWaldowski@basiconline.com

BASIC Sales Support
888-602-2742
sales@basiconline.com

Staff Report

November 8, 2023



DATE: 10/30/2023
 TO: Board of Directors
 FROM: Kristi Sweeney, Assistant District Manager
 SUBJECT: Fiscal Year 2023-2024 Salary Scale Adjustment

Report in Brief

The California State Department of Finance calculated that the U.S. Consumer Price Index for Urban Wage Earners and Clerical Workers increased by 6.16% for the period between July 1, 2022, and June 30, 2023, compared to the previous 12-months. This triggers an automatic minimum wage increase. On July 31, 2023, Governor Gavin Newsom certified the minimum wage increase of \$0.50 cents per hour (\$16.00 per hour total) to take effect on January 1, 2024. The District proposes a \$0.50 cents/hour increase in all part time wages to comply with California State law and to maintain wage distributions across all part time positions and steps.

The Fiscal Year 2023-2024 budget set aside a Wages and Payroll contingency as a precautionary measure for such possibilities as the minimum wage increase. Staff will monitor the Wages and Payroll budget and make adjustments if necessary.

Recommendation: *Approve the updated Fiscal Year 2023-2024 Salary Scale as presented to take effect January 1, 2024.*

Attachments:

A. FY_2023-2024.Salary_Scale_January_2024_PROPOSED_23.1027

https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2023/23.1108/BOD.Salary.Scale.Update.Staff.Report_2023.1108.docx
 11/2/2023

Paradise Recreation & Park District

Summary Hourly Rate Scale

All Positions

Fiscal Year -

2023-2024

Effective Date: 1/1/2024

Date Approved: tbd

Version Date: 10/27/2023

Calendar Year: 2024

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

FULL-TIME - Hourly Rate

| | | | | | | | | | |
|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| ADMINISTRATIVE ASSISTANT I | Admin | 18.54 | 19.10 | 19.68 | 20.27 | 20.88 | 21.51 | 22.16 | 22.83 |
| ADMINISTRATIVE ASSISTANT II | Admin | 22.91 | 23.60 | 24.31 | 25.04 | 25.80 | 26.57 | 27.37 | 28.19 |
| ADMINISTRATIVE ASSISTANT III | Admin | 28.73 | 29.60 | 30.49 | 31.40 | 32.35 | 33.32 | 34.32 | 35.35 |
| ASSISTANT DISTRICT MANAGER | Admin | 43.18 | 44.48 | 45.82 | 47.19 | 48.61 | 50.07 | 51.58 | 53.13 |
| DISTRICT ACCOUNTANT | Admin | 28.73 | 29.60 | 30.49 | 31.40 | 32.35 | 33.32 | 34.32 | 35.35 |
| SPECIAL PROJECTS MANAGER | Admin | 25.24 | 26.00 | 26.78 | 27.59 | 28.42 | 29.27 | 30.15 | 31.06 |
| PARK MAINTENANCE I | Park | 16.95 | 17.46 | 17.99 | 18.53 | 19.09 | 19.66 | 20.25 | 20.87 |
| PARK MAINTENANCE II | Park | 21.50 | 22.14 | 22.81 | 23.50 | 24.21 | 24.94 | 25.69 | 26.46 |
| PARK MAINTENANCE III | Park | 27.12 | 27.94 | 28.78 | 29.64 | 30.53 | 31.45 | 32.40 | 33.38 |
| PARK SUPERINTENDENT | Park | 42.11 | 43.38 | 44.68 | 46.02 | 47.40 | 48.83 | 50.29 | 51.80 |
| PARK SUPERVISOR | Park | 34.22 | 35.25 | 36.31 | 37.40 | 38.52 | 39.68 | 40.88 | 42.11 |
| RECREATION COORDINATOR | Rec | 18.80 | 19.37 | 19.95 | 20.55 | 21.17 | 21.81 | 22.47 | 23.14 |
| RECREATION SPECIALIST | Rec | 25.24 | 26.00 | 26.78 | 27.59 | 28.42 | 29.27 | 30.15 | 31.06 |
| RECREATION SUPERINTENDENT | Rec | 42.11 | 43.38 | 44.68 | 46.02 | 47.40 | 48.83 | 50.29 | 51.80 |
| RECREATION SUPERVISOR | Rec | 34.22 | 35.25 | 36.31 | 37.40 | 38.52 | 39.68 | 40.88 | 42.11 |

PART-TIME - Hourly Rate MAINTENANCE

| | | | | | | | | | |
|--------------------|------|-------|-------|-------|-------|-------|--|--|--|
| PARK AIDE | Park | 16.00 | | | | | | | |
| PARK ASSISTANT I | Park | 16.00 | 16.50 | 17.00 | | | | | |
| PARK ASSISTANT II | Park | 16.75 | 17.25 | 17.75 | | | | | |
| PARK ASSISTANT III | Park | 17.50 | 18.00 | 18.50 | 19.00 | 19.50 | | | |

| Encumbered Rate Multiplier | |
|----------------------------|------|
| Full-Time | 1.3 |
| Part-Time | 1.15 |

RECREATION

| | | | | | | | | | |
|------------------------|-----|-------|-------|-------|-------|-------|--|--|--|
| RECREATION COORDINATOR | Rec | 18.75 | 19.75 | 20.75 | 21.75 | 22.75 | | | |
| RECREATION LEADER I | Rec | 16.00 | 16.50 | 17.00 | | | | | |
| RECREATION LEADER II | Rec | 16.75 | 17.25 | 17.75 | | | | | |
| RECREATION LEADER III | Rec | 17.50 | 18.00 | 18.50 | 19.00 | 19.50 | | | |
| RECREATION SPECIALIST | Rec | 25.00 | 26.00 | 27.00 | 28.00 | 29.00 | | | |

SWIM POOL

| | | | | | | | | | |
|----------------------|-----|-------|-------|-------|-------|-------|--|--|--|
| CASHIER | Rec | 16.50 | 17.00 | 17.50 | | | | | |
| INSTRUCTOR ASSISTANT | Rec | 16.00 | 16.50 | 17.00 | | | | | |
| LIFEGUARD INSTRUCTOR | Rec | 16.75 | 17.25 | 17.75 | | | | | |
| POOL MANAGER | Rec | 19.75 | 20.25 | 20.75 | 21.25 | 21.75 | | | |
| POOL SUPERVISOR | Rec | 18.50 | 19.00 | 19.50 | 20.00 | 20.50 | | | |
| SENIOR GUARD | Rec | 17.25 | 17.75 | 18.25 | | | | | |
| SWIM AIDE | Rec | 16.00 | | | | | | | |

OFFICE

| | | | | | | | | | |
|----------------------------------|-------|-------|-------|-------|-------|-------|--|--|--|
| ADMIN ASSISTANT AIDE | Admin | 16.00 | | | | | | | |
| ADMINISTRATIVE ASSISTANT I (PT) | Admin | 18.50 | 19.50 | 20.50 | 21.50 | 22.50 | | | |
| ADMINISTRATIVE ASSISTANT II (PT) | Admin | 20.50 | 21.50 | 22.50 | 23.50 | 24.50 | | | |
| SPECIAL PROJECTS MANAGER | Admin | 25.00 | 26.00 | 27.00 | 28.00 | 29.00 | | | |
| INTERN | TBD | 16.00 | 18.00 | 20.00 | 22.00 | 24.00 | | | |

Note: Grayed out positions - potential future organizational needs.

Staff Report

November 8, 2023



DATE: 11/1/2023
 TO: Board of Directors
 FROM: Sarah Hoffman, Board Clerk
 SUBJECT: Memorandum of Understanding (MOU) between Paradise Recreation and Park District (PRPD) and the Rotary Club of Paradise and Paradise Rotary Foundation.

Report in Brief

The Rotary Club of Paradise and the Paradise Rotary Foundation have set aside ten thousand dollars each or twenty thousand dollars (\$20,000) total toward the purchase of playground equipment for Lakeridge Park. These funds serve as a match with a grant from the California Parks and Recreation Society and the playground equipment company Gametime, which significantly amplifies the Rotary contributions. To honor the contributions given by Rotary Club of Paradise and Paradise Rotary Foundation, Paradise Recreation will add a plaque to the playground area acknowledging the gift. The club board will also be included in the groundbreaking ceremony and the dedication ceremony along with any hands-on projects for Rotary members.

Recommendation: Approve the MOU between the Rotary Club of Paradise, Paradise Rotary Foundation and PRPD, and authorize the District Manager to sign the MOU on behalf of the District.

Attachments:

- A. Letter from Rotary Club of Paradise
- B. MOU between PRPD the Rotary Club of Paradise and Paradise Rotary Foundation

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2023/23.1108/BOD.Rotary.MOU.Report_23.1101.docx
 11/2/2023

Rotary
Club Of Paradise



PEOPLE OF ACTION

P.O. Box 820, Paradise CA 95967 530.413.7725
paradiserotary.org paradiserotaryfoundation.org

25 August 2023

Paradise Recreation and Park District (PRPD)

Attn: Dan Efseaff
6667 Skyway Road
Paradise, Ca 95969

Dan,

Thanks for meeting with our Dean, Wednesday, 23 August 2023 to discuss the Rotary Club of Paradise's contribution to purchase playground equipment for the proposed Lakeridge Park in Magalia, CA. The club's board of directors feel strongly that we share in the building of this park. Many of our members live in or do business with residents of Magalia. The directors recognize that Magalia residents suffered losses from the 2018 Camp Fire and want to show their support for the residents as they also rebuild their community and lives.

Both the Rotary Club and the Paradise Rotary Foundation have set aside ten thousand dollars each or twenty thousand dollars (\$20,000) total for this purpose. These funds in addition to the match the playground equipment company is providing significantly amplifies our contributions.

It is the hope that the PRPD Board will recognize the contributions of the Rotary Club and Paradise Rotary Foundation by naming the playground or a portion of the playground for the club as the PRPD has done with previous donations, such as the Rotary Grove at the Duck Pond Park, Bille Park Playground, and the Rotary Plaza at the Ice Rink. The club board would also ask that we be included in the groundbreaking ceremony and the dedication ceremony along with any hands-on projects that are within the capabilities of our members.

Thank you for your consideration in this matter. The club is eager to partner again with PRPD in providing recreation infrastructure for our communities.

Sincerely,

Dean Fender/Ron Jones
Co-Presidents
Rotary Club of Paradise

**2023 MEMORANDUM OF UNDERSTANDING
BETWEEN THE PARADISE RECREATION AND PARK DISTRICT AND
THE ROTARY CLUB OF PARADISE AND PARADISE ROTARY FOUNDATION**

This Memorandum of Understanding (“MOU”) is executed on the date last set forth below opposite the parties’ signatures by and between the Rotary Club of Paradise, California nonprofit public benefit corporation and Paradise Rotary Foundation, a California nonprofit public benefit corporation and Paradise Recreation and Park District, a California recreation and park district (“PRPD”) and is based upon the following facts:

A. PRPD Staff and Rotary Club representatives have met to discuss the Rotary Club of Paradise’s desire to contribute to purchase playground equipment for the proposed Lakeridge Park in Magalia, CA.

B. Both the Rotary Club of Paradise and the Paradise Rotary Foundation have set aside ten thousand dollars each or twenty thousand dollars (\$20,000) total toward the purchase of playground equipment for Lakeridge Park. These funds may serve as a match with a grant from the California Parks and Recreation Society and the playground equipment company Gametime, which significantly amplifies the Rotary contributions.

C. The PRPD Board of Directors will recognize the contributions of the Rotary Club of Paradise and the Paradise Rotary Foundation with a commemorative plaque near installed playground feature(s) as PRPD has done with previous donations. The language on the plaque will be agreeable to both parties. If the plaque is broken or destroyed in any way, it is up to the Rotary Club of Paradise to replace or fix the plaque.

D. PRPD will also include the Rotary Club of Paradise and the Paradise Rotary Foundation in the dedication ceremony to open the facility and will offer volunteer opportunities for tasks for the park or playground installation to provide hands-on projects within the capabilities of members.

1. **Term.** The term of this MOU shall commence November 8, 2023, and conclude by October 8, 2026, with the option of a 1-year extension. The term refers to the time in which the work must be

completed for the playground, but the playground and plaque will remain on the site after the term has expired. Either party may terminate this MOU without cause with a written 30-day notice.

Executed at Paradise, California on the dates set forth below opposite the parties' signatures below.

Paradise Rotary Foundation:
a California Non- Profit

By: _____ Date: ___ / ___ / ___
Maureen Wisener, President

Rotary Club of Paradise:
a California Non- Profit

By: _____ Date: ___ / ___ / ___
Ron Jones, Co- President

By: _____ Date: ___ / ___ / ___
Dean Fender, Co- President

PRPD:
Paradise Recreation and Park District, a
California recreation and park district

By: _____ Date: ___ / ___ / ___
Daniel S. Efseaff, District Manager

https://paradisepprd-my.sharepoint.com/personal/shoffman_paradisepprd_com/Documents/PRPD.Rotary.MOU.docx
11/1/2023

Staff Report

November 8, 2023



DATE: 10/31/2023
 TO: Board of Directors
 FROM: Kristi Sweeney, Assistant District Manager
 Catherine Merrifield, District Accountant
 SUBJECT: California Special Districts Association [CSDA]
 Agreement for Accounting and Financial Services

REPORT IN BRIEF:

At the November 13, 2019 regularly scheduled meeting, the Board approved an agreement with the California Special Districts Association (CSDA) and directed staff to engage the services of CSDA to complete an overview of District financial policies and procedures. Over two years the resulting CSDA finance consultant assisted the District with the following:

- Helped develop an investment reserve policy
- Helped with two audits
- Provided staff direction and instruction on annual Fiscal Year closing procedures, including GASB 68 reporting
- Corrected Other Post-Employment Benefits (OPEB) liability
- Identified errors (double-stated assets) in balance sheet
- Assisted with proper accounting practices for projects that are grant funded
- Set up monthly investment accounts report for Board Packets
- Provided assistance with Financial Transaction Reports submitted to the State annually
- Provided general help with accounting/reporting questions on-call

The CSDA consultant helped the employer and mentor the District Accountant with increased skills and confidence that benefit the District through more accurate accounting and reporting practices. Total expenditures to CSDA for the financial consultant equal \$17,268.24 between 2019 and 2021.

Staff seek a new 2-year agreement to retain CSDA financial consultant services. Though much progress has been made the District seeks assistance with additional financial challenges related to the audit and State reporting requirements.

Recommendation: *Approve the agreement between PRPD and CSDA and authorize the District Manager to sign the agreement on behalf of the District*

Attachment:

- A. CSDA Agreement for Accounting and Financial Services

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2023/23.1108/BOD.CSDA.Finance.Service Agreement.23.1031.docx
 11/2/2023

**2023 CONSULTING AGREEMENT
BETWEEN THE PARADISE RECREATION AND PARK DISTRICT AND
THE CALIFORNIA SPECIAL DISTRICTS ASSOCIATION**

This agreement is executed by and between Paradise Recreation and Park District, a California recreation and park district (the “District”), and California Special Districts Association (the “Consultant”), and is based upon the following facts:

RECITALS

This Agreement is entered into on the basis of the following facts, understandings and intentions of the parties to this Agreement:

- A. District desires to engage the professional services of CSDA to perform such professional services as are specified in Section 1 and Exhibit A hereof.
- B. CSDA agrees to provide such services to District in accordance with the terms and conditions of this Agreement, and represents and warrants to District that CSDA possesses the necessary, skills, qualifications, and personnel to provide such services, all for the benefit of District.
- C. The performance of such professional services by CSDA has been determined by District to be in the public interest.

NOW, THEREFORE, in consideration of the foregoing Recitals and mutual covenants contained herein, District and CSDA agree as follows:

1. Scope of Work.

District engages the services of CSDA as an independent contractor to perform the work and render the services described in “Scope of Services” which is attached hereto as Exhibit A and incorporated herein by this reference (hereinafter referred to as the “Work”). The Work is not intended to replace services normally provided by licensed professionals, like attorneys or auditors, but rather provide assistance and general guidance to the District.

2. Payment.

A. In consideration for the services to be performed by CSDA, District agrees to pay CSDA as specified in Exhibit A. District must maintain CSDA membership in good standing to receive services under this agreement.

CSDA shall not be compensated for any services rendered nor reimbursed for any expenses incurred in excess of those authorized in this Agreement unless agreed to and approved in advance by the District in writing.

Payment of compensation shall be paid by District within thirty (30) business days after receipt of a monthly invoice from CSDA for the Work actually performed which shall specifically describe the details of the Work performed for which compensation is requested, and itemize the actual time expended by CSDA in providing such work. The monthly invoice shall describe the tasks and services performed, the time spent performing such services, the hourly rate charged therefor, and the identity of individuals performing such services for the benefit of District. The monthly invoice shall also include a detailed itemization of expenses incurred for which reimbursement is requested.

If the Work is satisfactorily completed and the monthly invoice is accurately computed, then District shall pay the invoice within thirty (30) days of its receipt. There shall be no compensation for extra or additional work or services by CSDA other than those specifically described in Exhibit A hereof, unless approved in advance in writing by the District. If payment of any monthly invoice is not received by CSDA within 30 days of its receipt, CSDA shall not perform any more services on behalf of District specified in Exhibit A until such payment has been received and the District's current on payment of all past due invoices to CSDA.

B. CSDA shall properly advise District as soon as reasonably practicable upon gaining knowledge of a condition, event or series of events that may affect the scope and/or cost of services to be provided pursuant to this Agreement. All proposed changes, modifications, deletions and/or requests for additional services shall be reduced to writing for review and approval by the District. In the event the District orders services added, deleted or reduced, the Scope of Services at Exhibit A shall be amended to specify the services added, deleted or reduced, and specify the compensation which shall likewise be added, deleted or reduced by a fair and reasonable amount. Said Amended Scope of Services shall be signed by both the District and CSDA as an Amendment to this Agreement, in order for such amended Scope of Services to be binding on the parties. CSDA shall only be compensated for services actually performed in accordance with a Scope of Services and any agreement regarding modified compensation executed by both parties to this Agreement.

3. **Term.**

A. This Agreement shall take effect on the above date and shall continue in effect until completion of performance of the services specified in Exhibit A, or until terminated as provided below.

B. This Agreement may be terminated without cause for any or all portions of the Work by either party upon 30 days written notice to the other party.

C. In the event of Agreement termination, District shall pay to CSDA as full payment for all services performed and all expenses incurred under this Agreement, those amounts specified in a final invoice prepared by CSDA pursuant to the provisions of Section 2 hereof providing a detailed itemization of time spent performing services and expenses incurred for which reimbursement is requested through the date of notification of termination of this Agreement. O.

4. **Sub-consultants.**

CSDA may employ other consultants necessary in connection with the performance of the Work with the prior written consent of District. The services of such consultants shall be coordinated and paid for by CSDA and District shall reimburse CSDA for the costs incurred in retaining such consultants as part of the monthly invoice from CSDA to District.

5. Ownership of Documents.

All documents prepared by CSDA under this Agreement shall be the exclusive property of District. By this Agreement, CSDA transfers all of its right, title and interest in such documents to District. All confidential information that is communicated to CSDA by the District in connection with performing the above mentioned accounting and financial services shall be held by CSDA in full trust and confidence for the District's benefit. CSDA will not communicate or permit anyone else to communicate any of the District's information that is acquired while performing the accounting and financial services during or after the fulfilling of this Accounting and Financial Services Agreement.

6. Mutual Indemnification

Each party hereby agrees to defend, indemnify, save and hold harmless the other party, its subsidiaries, affiliates, related entities, partners, agents, officers, directors, employees, attorneys, heirs, successors, and assigns, and each of them, from and against any and all claims, actions, demands, losses, damages, judgments, settlements, costs and expenses (including reasonable attorneys' fees and expenses), and liabilities of every kind and character whatsoever, which may arise by reason of: (i) any alleged willful negligent act or omission by the indemnifying party or any of its officers, directors, employees, or agents arising out of the performance of their respective obligations specified in this Agreement; and/or (ii) the indemnifying party's actual or alleged breach of any of the covenants, representations and warranties made in this Agreement. This indemnity shall require the payment of defense and indemnification costs and expenses as they occur. Each party shall promptly notify the other party upon receipt of any claim or legal action referenced in this Section. The provisions of this Section shall survive any termination or expiration of this Agreement.

7. Independent Contractor.

The parties hereto agree that at all times during the term of this Agreement CSDA, CSDA's employees, sub-consultants and agents hired to perform services pursuant to this Agreement are independent contractors and are not agents or employees of District. CSDA shall have control over the means, methods, techniques, sequences, and procedures for performing and coordinating the Work required by this Agreement. If, in the performance of this Agreement, any third parties are employed or contracted by CSDA, such employees or subcontractors shall be entirely and exclusively under the direction, supervision and control of CSDA. All terms of employment, including hours, wages, working conditions, discipline, hiring and discharging or any other term of employment or contract shall be determined by CSDA, and District shall have no right or authority over such persons or the terms of their employment or contract.

Therefore, neither CSDA or any third persons employed by or contracted by CSDA to perform services pursuant to this Agreement shall be entitled to workers' compensation benefits from District should CSDA or any of its employees, agents or contractors sustain an injury in the course of

performing services specified in this Agreement. Furthermore, neither CSDA nor any third persons or contractors employed by CSDA shall be entitled to any other benefits payable to employees of District. CSDA hereby agrees to defend and hold District harmless from any and all claims that may be made against District based on any contention by any third party that an employer/employee relationship exists or that a contractual relationship exists between District and that third party by reason of this Agreement.

8. Representative of District.

The District Administrator or General Manager of District, or his or her designated representative, shall represent District in all matters pertaining to the services to be rendered under this Agreement, except where and if approval specifically is required by District's Board of Directors. All requirements pertaining to services to be rendered under this Agreement shall be submitted to the District Administrator or General Manager of the District. CSDA shall consult with the District Administrator or General Manager on all matters relative to this Agreement and District shall cooperate with CSDA in all matters relative to this Agreement in such a manner as will result in the performance of the Work without delay.

9. Entire Agreement.

This writing and the documents incorporated herein by reference as Exhibit A represents the sole, entire, exclusive and integrated contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. Each party to this Agreement acknowledges that no representations or promises have been made by any party hereto which are not embodied herein, and that no other agreement or promise not contained in this Agreement or in the incorporated documents shall be valid or binding. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.

10. Successors and Assignment.

This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, CSDA shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of District.

11. No Waiver of Rights.

Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default. No payment by District to CSDA shall be considered or construed to be an approval or acceptance of any Work or a waiver of any breach or default. The use by either party of any remedy specified herein for the enforcement of this Agreement is not exclusive and shall not deprive the party using such remedy of utilizing any remedy provided by law.

12. Severability.

If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.

13. **Attorney's Fees.**

In the event any arbitration, litigation or other action or proceeding of any nature between District and CSDA becomes necessary to enforce or interpret all or any portion of this Agreement, or in the event of any alleged breach by either party of any of the terms hereof, it is mutually agreed that the prevailing party will be entitled to an award of reasonable attorney's fees, costs and expenses from the other party. The prevailing party will be entitled to an award of attorney's fees in an amount sufficient to compensate the prevailing party for all attorney's fees incurred in good faith.

14. **Governing Law.**

This Agreement will be governed by and construed in accordance with the laws of the State of California.

15. **Notice.**

Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail addressed as follows:

EXHIBIT A

Agreement Term, Scope of Work, and Payment for Services Rendered

TERM:

This Agreement shall become effective 12/1/2023 and it shall continue in effect until 12/31/2025 with the option of a 6 month extension, unless it is terminated due to provisions stated in the agreement.

SCOPE OF WORK:

Under the terms and conditions stated in the Agreement, California Special Districts Association (CSDA) hereby agrees to the following specific accounting and financial services for the District:

Basic Scope of Work

Under the terms and conditions stated in the Agreement, California Special Districts Association (CSDA) hereby agrees to provide the following specific accounting and financial services for the District:

- Present financial information to staff, committees, and Board Members as needed; monthly Board meeting attendance requested
- Onsite and remote guidance and training of accounting staff
- Review financial information
- Review/revise/assist appropriate accounting procedures/policies
- Assist with development/review/presentation of annual budgets
- Record basic accrual and deferral accounting transactions and reconciliation
- Prepare financial reports and other financial information as needed
- OPEB calculation, forecast and instruction
- GASB compliance and instruction
- CBERT account management and guidance
- UAL compliance and instruction
- Meet with staff, committees, and Board Members as needed
- Assist accounting and finance-related outside parties in gathering information needed to perform their duties, such as the audit firm
- Review audit findings for suggested accounting improvements.

Additional Services

In addition to the above-stated accounting and financial services, CSDA, using its discretion, may also provide additional accounting and financial services (“Additional Work”) for the District if the District’s Contract Administrator requests and CSDA agrees with such request. The scope and cost of any Additional Work will be discussed with the District in advance of incurring the cost, and if agreed to in writing by District’s Contract Administrator and CSDA, will then be charged to the District at the hourly rate specified in Exhibit B.

PROVISION OF SCOPE OF WORK

The District understands that it will need to provide CSDA with certain information is necessary for CSDA to perform the Work. The District will endeavor to provide CSDA true and complete information upon request from CSDA that is necessary for CSDA to perform the Work in a

timely manner.

The District shall comply with the applicable laws in its use of the Work. The District also acknowledges that the performance of this Agreement does not conflict with any existing obligations of the District and this Agreement is a valid obligation of CSDA. The District represents that it is legally authorized to contract with CSDA as a financial consultant to the District.

CSDA shall comply with all applicable laws in performing the Work. CSDA also acknowledges that the performance of this Agreement does not conflict with any other outstanding obligations of CSDA and that this Agreement is a valid contractual obligation of CSDA enforceable in accordance with its terms. CSDA represents that it possesses all the necessary skills to perform all of the tasks outlined in the Scope of Work.

In addition to the above stated accounting services, CSDA, using their discretion may also provide additional accounting and financial services for the District if the District requests and CSDA agrees with such request. However, if the additional service is not as described in this section it will be billed separately to the District as stated below.

PAYMENT FOR SERVICES RENDERED

For the services to be performed by CSDA, the District hereby agrees to compensate CSDA. Fees for CSDA's services as described in the above paragraph will be charged based on an hourly rate of \$110 per hour and not to exceed \$20,000 per term of the contract without prior written approval by District. Any additional services requested beyond the maximum agreed upon amount or that are not listed above, will be discussed with the District in advance of incurring the cost, and if agreed to in writing, will then be charged to the District at an hourly rate of \$110.00. Billing will be tracked in one-quarter (1/4) hour increments.

In addition to the fees specified above, the District will also reimburse CSDA for any incidental costs and expenses CSDA may incur while performing services for the District as stated in this Agreement. Costs and expenses will be agreed to in advance and then billed to the District on a monthly basis and will be due and payable within 30 days of the notice receipt.

PROVISION OF SCOPE OF WORK

The District agrees that it will provide CSDA true and complete information upon request from CSDA that is vital for CSDA to perform the above mentioned services in a timely manner.

The District hereby represents and warrants that it will be fully compliant with the applicable laws in its use of CSDA's Services. The District also acknowledges that the performance of this Agreement does not conflict with any existing obligations of the District. And this Agreement is a valid obligation of CSDA. The District represents that it legally authorized to contract with CSDA as a financial consultant to the District.

CSDA hereby represents and warrants that it will be compliant with all applicable laws in performing

the above mentioned services. CSDA also acknowledges that the performance of this Agreement does not conflict with any other outstanding obligations of CSDA and that this Agreement is a valid contractual obligation of CSDA enforceable in accordance with its terms. CSDA represents that it possesses all the necessary skills to perform all of the tasks outlined in the Scope of Work.

DISTRICT:

Paradise Recreation and Park District,
a California recreation and park district

By: _____ Date: ___/___/___
Daniel S. Efseaff, District Manager

CONSULTANT:

California Special Districts Association,
a California Association

By: _____ Date: ___/___/___
Neil McCormick, CEO

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Rev. 03/22/2021

District Report**Meeting Date: November 8, 2023**

DATE: 10/31/2023
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report**1. Updates**

a. Golden Feather Unified School District - Here are some good updates from GFUSD:

- i. The Concow School Water Treatment Plant is operational but is not through its final inspection with the state. In other words, we have fixed all leaks and issues with the system's operation – we can use restrooms and flush toilets – however, the Concow School site requires bottled water as the water is not certified as potable.
- ii. The Concow School Gym HVAC system has been sorted out. An issue came up where heating bills in the gym were costing us between \$400-\$800 per day. We feel that heating will be under control more now and will not cost as much to use the gym in the winter. However, our plan is to identify an hourly rate for heating – should a group need to use heating just to cover the cost.
- iii. Our insurance company has given us the go-ahead to use the facility use agreement form for use of space for classes, one-a-week twice-a-week type activities from groups that use the school spaces then leave it for the next group – much like a community center. We are starting with this model... It was explained that longer-term use of the same space for a group that doesn't allow others to use that space would be under a different process. We are not ready for that yet.
- iv. There still remains a need for music lessons – We have one person helping us with a once-a-week class during school for 5-8th students with guitars and keyboards. They are hungry for more lessons, but we just don't have that sorted out yet. Ideas, like Judo, could coordinate through our after school program as well. They are trying to schedule out some adult led activities for their calendar. Activities would start around 4pm.
- v. We are working with the Butte County Office of Education to get our library back up and going. I would love to have that open on a few days per month on a weekend for the community to check out books and have a quiet place.
- vi. Our grant soft reopening of the Concow School Gym is happening on Friday, October 27th. The Golden Feather Parents' Club will be holding its annual Fall Fest in Concow instead of Spring Valley. The community is excited! It'll be the first time having heavy use on our system including the use of bathroom facilities, high water usage, etc.. We should know after holding this event what repairs are needed or if none – we're ready to let more groups use the space.

2. Administrative and Visitor Services

a. Front Desk- we have hired an Administrative Assistant to help with front desk duties. She will start November 13, 2023.

3. Finance

a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), Meeder Investment Report (Attachment E), and CERBT Quarterly Report (Attachment F).

i. Other Revenue: Insurance payment for storm damage in winter of 2022-23

b. Impact Fees - For the month of Oct, the District received a total of \$5,113.52 in impact fees.

c. Investments –

i. Five Star Bank Interest deposits: Investment Money Market = \$6,449.16 and Grant Money Market = \$2,023.57.

- ii. Meeder Investment: Interest for September \$86,576.27.

4. Parks

- a. Lower Bille Park– Park Maintenance II worker Theresa Casalong, and crew have done an incredible job landscaping the water feature at lower Bille Park. They have it looking better than it has in years. (Figures 1 and 2)
- b. Lakeridge Park –The future site for Lakeridge Park has been cleared and rocks placed along Lakeridge drive. We placed the rocks to hopefully detour the public from using that property as a trash dumping ground. We have taken several tons of loads of trash from this site over the last few years. (Figures 5 through 6)
- c. Oak Creek property – As always, the CCC’S have been detrimental on helping PRPD with defensible space clearing. We need to thank Assistant District Manager, Kristi Sweeney for securing there help. (Figures 7 through 9)
- d. Kayak storage container at Paradise lake–PRPD maintenance staff have painted the kayak storage container at boat launch #2. It is now ready for volunteers to paint the mural. (Figures 9 and 10)

5. Programs

- a. Ridge Hiking Association – This month RHA hiked the Brad Freeman Trail along Lake Oroville. Hikers experienced an easy 3-mile hike while enjoying the water, historic features, and a solar eclipse. This was the last hike for 2023. Staff will meet with Paradise Stronger to plan for 2024 hikes. (Figures 12 and 13)
- b. Adult Softball – Championship games were completed, and awards were handed out to each of the four teams who won their leagues in women’s, men’s, and two coed divisions. Twenty teams have been competing at the Moore Road Ball Park since June 19th.
- c. Youth Cross Country – The cross-country running program was completed on October 26 at Bille Park. Children competed in several different race distances while trying to improve their times each week. The program began September 28. (Figure 14)
- d. 2023-2024 Skating Rink – Staff have been busy planning and preparing for the Paradise on Ice program that is set to begin November 10. Responsibilities and roles have included rink set up and maintenance, marketing, sponsorships and dasher board sales, scheduling field trips and rentals, interviewing, hiring, and training staff, events and music, and decorations and lighting.
- e. Healing Trauma Though Nature Field Trip –
 - i. Butte County Community School – Staff lead participants from the BCCS on a birdwatching trip with Alta Cal. (Figure 15)
- f. Elements Program –
 - i. Kayaking- Participants of the ELEMENTS program enjoyed some kayaking on Feather River, where they saw massive salmon traveling up the river. (Figure 16)
- g. 2023 Community Halloween –The community Halloween at the TARC –was a huge success. The basketball court was filled with a massive crowd of parents and kids ready to play games and collect their candy. (Figures 17 through 19)

6. Outreach and Development

- a. Community Recreation and Assistance Grant – The District received eight proposals for the PRPD Community Recreation and Assistance Grant requesting a total of \$26,640 in funding with \$10,000 available for awards. Four staff members independently evaluated and scored each proposal according to the scoring rubric laid out in the grant guidelines. The top four scoring proposals were awarded funding. Though each of the awards was less than the total amount requested, staff feel confident that the financial contribution provided by PRPD through this grant will support successful events that provide a rich and diverse experience for residents of the District.
- b. Salary Scale Survey– Staff is developing a Request For Proposals (RFP) for a professional outside consultant to perform a salary survey for the District. The scope of work for the RFP will include a review of the District’s current salary scale and provide comparable from other Districts of similar size and function, review of District job

descriptions, and evaluate exempt versus nonexempt employees to ensure the District is in compliance with all laws and regulations. The end product provides the District with a competitive salary structure with good internal logic and comparable reference to other Districts of similar size and function. Staff discussed the salary survey with the Personnel Committee and the Committee directed staff to pursue the survey.

7. Volunteer Program

- a. Butte Creek Canyon Clean Up – Staff and volunteers supported this year’s clean up by showing up to remove trash, promoting, supplies, and refreshments. Staff provided a tabling booth during the event to help promote District news and programs. (Figure 20)
- b. Johnny Appleseed Booth - A couple of volunteers assisted staff at the PRPD booth assisting with photos and crafts.
- c. Love Paradise Community Make A Difference Day – PRPD was one host site of 7 that provided a volunteer opportunity for this year’s fall Make A Difference Day. Love Paradise recruited community volunteers for the event and provided PRPD with 15 volunteers at Coutolenc learning about forest health (Figure 21) and 10 volunteers at Paradise Lake painting the kayak container (Figure 22). Volunteers will be scheduled for another volunteer day to complete the kayak container.

Dashboard

The dashboard provides a snapshot of district activities to show program participation, rentals, financial information, and revenue goals status. This month’s dashboard shows the Geographical Distribution of Taxes.

From time to time, staff consult with the County to obtain information on the distribution of taxes. The District likes to share this information because it provides the public and BOD members with solid information and dispels some of the myths related to local understanding of the amount of taxes that the District receives.

The information below is based upon the 2022 tax year. The annual revenue estimate includes not only secured revenue, but also unitary, railroad unitary, unsecured and homeowners’ exemption claim relief. Secured revenue is the lion’s share of all revenue received.

- Butte County, like many counties in California calculate the AB8 factors (tax rates) at the jurisdictional level and not at the _____ (TRA) level. In other words, PRPD receives a piece of the 1% revenue from every parcel that pays taxes in Butte County, not just the parcels within your district. I have broken down below the total estimated secured revenue for 2022 countywide vs the estimated revenue that was generated solely within PRPD boundaries. PRPD AB8 factor in 2022 was 0.003927.

Estimated 2022 revenue for secured only: \$953,045.48

Estimated 2022 revenue for secured only within district boundaries:

| | | |
|---------------------------------------|---------------------|-------------|
| Town of Paradise only: | \$ 59,138.31 | 57% |
| Unincorporated: | \$ 44,545.18 | 43% |
| Total within Dist. boundaries: | \$103,683.49 | 100% |

ESTIMATED REVENUE FOR FISCAL YEAR 2022-2023

CURRENT SECURED ROLL (DISBURSED PER TEETER PLAN--DISTRIBUTED BASED ON 100% OF 6/30/2023 CHARGE LESS ADJUSTMENTS):

| | |
|---|-------------------|
| CHARGE AS OF 09/14/22 | 242,690,472.24 |
| APPORTIONMENT FACTOR (2022-23) | 0.003927 |
| ESTIMATED GROSS CURRENT SECURED REVENUE: | 953,045.48 |
| REDEVELOPMENT TAX INCREMENT | 0 |
| TOTAL NET CURRENT SECURED ESTIMATED REVENUE: | 953,045.48 |

UNITARY ROLL (DISBURSED PER TEETER PLAN--DISTRIBUTED BASED ON 100%

OF 6/30/2023 CHARGE LESS ADJUSTMENTS):

CHARGE AS OF 09/14/22 11,765,434.24

APPORTIONMENT FACTOR (2022-23) 0.008475

TOTAL NET UNITARY ESTIMATED REVENUE: 99,712.06

UNITARY RAILROAD (DISBURSED PER TEETER PLAN--DISTRIBUTED BASED ON 100%

OF 6/30/2023 CHARGE LESS ADJUSTMENTS):

CHARGE AS OF 09/14/22 426,445.36

APPORTIONMENT FACTOR (2022-23) 0.005844

TOTAL NET UNITARY RAILROAD ESTIMATED REVENUE: 2,492.15

TOTAL SECURED PLUS UNITARY ESTIMATED REVENUE 1,055,249.69

LESS CURRENT YEAR PROPERTY TAX ADMINISTRATION COSTS (20,174.00)

TOTAL ADJUSTED SECURED PLUS UNITARY ESTIMATED REVENUE 1,035,075.69

Photographs



Figure 1. Lower Bille Park.



Figure 2. Lower Bille Park.



Figure 3. Lakeridge Park site after some brush removal and rocks added to the perimeter of Lakeridge Drive.



Figure 4. Lakeridge Park site after some brush removal and rocks added to the perimeter of Lakeridge Drive.



Figure 5. Cleared brush at the Lakeridge Park site.



Figure 6. Chain barrier added to the entrance of the Lakeridge Park site.



Figure 7. CCC Crew clearing our brush at Oak Creek Park.



Figure 8. CCC Crew clearing our brush at Oak Creek Park.



Figure 9. CCC Crew clearing our brush at Oak Creek Park.



Figure 10. The container at Paradise Lake before being painted by maintenance.



Figure 11. The container at Paradise Lake before being painted by maintenance.



Figure 12. Ridge Hiking Association participants walking through a historic railroad tunnel.



Figure 13. Ridge Hiking Association looking at the solar eclipse.



Figure 14. A group of cross-country runners.



Figure 15. Butte County Community School bird watching.



Figure 16. Elements program participants kayaking on the Feather River.



Figure 17. 2023 Community Halloween.



Figure 18. Spiderman (Connor) at the Community Halloween.



Figure 19. Caleb helping kids at his Community Halloween booth.



Figure 20. Volunteers at Butte Creek Canyon Clean Up day.



Figure 21. A group of volunteers about to tackle black oak pruning at Coutolenc.



Figure 22. Volunteers painting the lake containers during Love Paradise Make a Difference Day.

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
- F. CERBT Quarterly Report

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/BOD.Templates/2023.XX.BOD.Meeting.Example/2023.XXXX.BOD.District.Report.Template_22.1207.docx
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11/02/23

Accrual Basis

PRPD
Balance Sheet
As of October 31, 2023

| | Oct 31, 23 |
|--|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Mechanics Bank - Operating | 290,674.54 |
| 1003 · Five Star Bank - Payroll | 40,013.99 |
| 1005 · Petty Cash | 300.00 |
| 1008 · North Valley Community Found | 3,085.58 |
| 1010 · Treasury Cash - 2510 | |
| 1011 · General Operating | -833,017.91 |
| 1012 · ACO Reserve | 606,700.00 |
| 1013 · General Reserve | 3,000.00 |
| 1014 · Deposits held for others | 1,000.00 |
| 1010 · Treasury Cash - 2510 - Other | 20,000.00 |
| Total 1010 · Treasury Cash - 2510 | -202,317.91 |
| 1030 · Investments | |
| 1031 · Five Star Bank Money Market | -1,040,690.33 |
| 1032 · Five Star Bank Grant M. M. | 679,273.02 |
| 1033 · Investment Reserves | |
| 1033.01 · CalPERS 115 Trust | 181,536.63 |
| 1033.02 · Capital Improvment & Acquisit | 9,808,467.22 |
| 1033.03 · Current Operations | 8,187,778.21 |
| 1033.04 · Desig Proj/Sp Use/Grant Match | 767,604.19 |
| 1033.05 · Future Operations | 19,190,105.12 |
| 1033.06 · Technology | 153,520.84 |
| 1033.07 · Vehicle Fleet & Equipment | 792,411.73 |
| Total 1033 · Investment Reserves | 39,081,423.94 |
| 1034 · US Bank (Meeder Investments) | 173,152.54 |
| Total 1030 · Investments | 38,893,159.17 |
| 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 | 4,361.62 |
| 1114-13 · Ice Rink Donations | 171,411.83 |
| 1114-14 · General Donations | 15,241.25 |
| 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 | |
| 1114-71 · Summer Camp Scholarship | 1,000.00 |
| 1114-7 · Child-Youth Scholarships - Other | 2,792.50 |
| Total 1114-7 · Child-Youth Scholarships | 3,792.50 |
| 1114-8 · McGreehan Children's Schlshp | 1,190.00 |
| 1114-9 · Skate Park Fund | 3,044.36 |
| 1114 · Designated Donations-2514 - Other | 223.24 |
| Total 1114 · Designated Donations-2514 | 214,179.44 |
| Total 1100 · Designated Treasury Funds | 274,288.70 |
| 1119 · Impact Fees | |

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11/02/23

Accrual Basis

PRPD
Balance Sheet
As of October 31, 2023

| | Oct 31, 23 |
|---|----------------------|
| 1120 · Sub Div Fees - 2520 | 9,910.58 |
| 1121 · Park Acqui Unincorp - 2521 | 42,415.71 |
| 1122 · Park Dev Unincorp - 2522 | 148,970.32 |
| 1124 · District Fac Unincorp - 2524 | 57,372.62 |
| 1126 · Park Acqui Incorp - 2526 | 201,735.03 |
| 1127 · Park Dev Incorp - 2527 | 593,564.03 |
| 1128 · District Fac Incorp - 2528 | 117,446.25 |
| Total 1119 · Impact Fees | 1,171,414.54 |
| Total Checking/Savings | 40,470,618.61 |
| Other Current Assets | |
| 1310 · Miscellaneous Receivables | -0.02 |
| 1500 · FMV Adjustments | |
| 1510 · FMV Adjustment-2510 | 2.76 |
| 1512 · FMV Adjustment-2512 | 307.34 |
| 1513 · FMV Adjustment-2513 | 31.28 |
| 1500 · FMV Adjustments - Other | 4,716.38 |
| Total 1500 · FMV Adjustments | 5,057.76 |
| Total Other Current Assets | 5,057.74 |
| Total Current Assets | 40,475,676.35 |
| Fixed Assets | |
| 1710 · Land | 874,863.19 |
| 1715 · Land Development | 19,349.00 |
| 1720 · Buildings | 5,750,913.53 |
| 1730 · Furn., Fixtures & Equip (>\$5k) | 1,377,114.45 |
| 1740 · Vehicles | 110,908.61 |
| 1798 · Accum Depr - Furn Fixture Equip | -332,563.00 |
| 1799 · Accum Depr - Buildings | -4,441,294.77 |
| 1800 · Construction in Progress | |
| 1810 · CIP-Planning | |
| 1810.1 · CIP-BSF Park Planning | 157,272.27 |
| 1810.2 · CIP-Yellowstone Kelly (YK) | 6,569.00 |
| 1810.3 · CIP-Buffer Study (BRIC) | 5,649.00 |
| 1810.4 · CIP-OHV Study | 3,208.03 |
| Total 1810 · CIP-Planning | 172,698.30 |
| 1820 · CIP-Acquisition | |
| 1820.1 · Oak & Noble Acquisition (SNC) | 33,551.12 |
| 1820.2 · Buffer (TNC) | 70,029.34 |
| Total 1820 · CIP-Acquisition | 103,580.46 |
| 1830 · CIP-Development | |
| 1830.1 · CIP-Aquatic Park Lighting | 580.01 |
| 1830.2 · CIP-State Park Grant (SPPG) | 202,867.13 |
| 1830.3 · CIP-Per Capita Program (PCP) | 57,255.38 |
| Total 1830 · CIP-Development | 260,702.52 |
| 1840 · CIP-Facility & Park Amenities | |
| 1840.1 · CIP-Paradise Pool Swim Blocks | 1,247.17 |
| 1840.2 · CIP-Cal Recycle | 248,661.52 |
| 1840.4 · CIP-RTGGP Trails Grant | 20,488.27 |
| 1840.5 · Existing Park Improvements | 449,300.54 |
| 1840.6 · CIP-California ReLeaf (CRL) | 26,230.64 |
| 1840.7 · Recovery Projects | -10,238.56 |
| 1840.8 · CIP-Rotary Grant (PRF) | 4,486.80 |
| Total 1840 · CIP-Facility & Park Amenities | 740,176.38 |
| 1850 · CIP-Programs | |
| 1850.2 · Elements Grant (CNRA) | 41,429.23 |

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11/02/23

Accrual Basis

PRPD
Balance Sheet
As of October 31, 2023

| | Oct 31, 23 |
|--|----------------------|
| 1850.3 · Far Northern Grant (FNRC) | 4,577.47 |
| Total 1850 · CIP-Programs | 46,006.70 |
| 1800 · Construction in Progress - Other | 86,521.96 |
| Total 1800 · Construction in Progress | 1,409,686.32 |
| Total Fixed Assets | 4,768,977.33 |
| Other Assets | |
| 1900 · PCV Promissory Note | 300,322.00 |
| 1950 · Deferred Outflow - Pension | 225,719.00 |
| Total Other Assets | 526,041.00 |
| TOTAL ASSETS | 45,770,694.68 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 · Accounts Payable | 27,368.56 |
| Total Accounts Payable | 27,368.56 |
| Other Current Liabilities | |
| 2100 · Payroll Liabilities | |
| 2110 · Wages Payable | 95,440.22 |
| 2120 · Payroll Taxes Payable | 10,681.75 |
| 2130 · Health Benefits Payable | -20,739.75 |
| 2140 · FSA payable | -498.68 |
| 2160 · 457 Retirement Payable | -500.00 |
| 2170 · CalPers Payable | 35,420.30 |
| 2180 · Garnishments payable | -2.50 |
| 2190 · Accrued Leave Payable | |
| 2192 · Sick leave payable | 15,754.27 |
| 2193 · Vacation leave payable | 41,590.04 |
| Total 2190 · Accrued Leave Payable | 57,344.31 |
| Total 2100 · Payroll Liabilities | 177,145.65 |
| 2200 · Accrued Expenses | 4,414.58 |
| 2300 · Deposits - refundable | 1,000.00 |
| 2400 · Deferred Revenue | |
| 2430 · Deferred Inflow - Pension | 193,264.00 |
| 2440 · Deferred CIP Revenue | 200,000.00 |
| Total 2400 · Deferred Revenue | 393,264.00 |
| Total Other Current Liabilities | 575,824.23 |
| Total Current Liabilities | 603,192.79 |
| Long Term Liabilities | |
| 2700 · FEMA Community Disaster Loan | 60,174.29 |
| 2805 · CalPers Pension Liability | 188,475.00 |
| 2806 · OPEB Liability | 391,761.00 |
| Total Long Term Liabilities | 640,410.29 |
| Total Liabilities | 1,243,603.08 |
| Equity | |
| 2030 · Designated for Petty Cash | 300.00 |
| 3000 · General Fund Balances-2510 | |
| 3010 · General Fund Available | 291,149.99 |
| 3020 · Imprest Cash Reserve | 300.00 |
| 3030 · General Reserve | 3,000.00 |

10:01 AM

11/02/23

Accrual Basis

PRPD
Balance Sheet
 As of October 31, 2023

| | Oct 31, 23 |
|--|----------------------|
| 3050 · Designated Captial Outlay | 606,700.00 |
| Total 3000 · General Fund Balances-2510 | 901,149.99 |
| 3200 · Designated Fund Balances | |
| 3212 · Grosso Endowment-2512 | 54,619.72 |
| 3213 · Grosso Scholarship-2513 | 5,489.54 |
| 3214 · Donations - 2514 | 77,722.50 |
| 3220 · Impact Fees | 886,393.39 |
| Total 3200 · Designated Fund Balances | 1,024,225.15 |
| 3280 · Invest. in General Fixed Assets | 3,188,395.18 |
| 3900 · Retained Earnings | 40,294,787.57 |
| 3999 · Opening Balance Equity | -354,580.80 |
| Net Income | -527,185.49 |
| Total Equity | 44,527,091.60 |
| TOTAL LIABILITIES & EQUITY | 45,770,694.68 |

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PRPD

Profit & Loss Budget vs. Actual

11/02/23

July through October 2023

Accrual Basis

| | Jul - Oct 23 | Budget | \$ Over Budget | % of Bu... |
|---|-------------------|---------------------|----------------------|--------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4100 · Tax Revenue | 0.00 | 1,146,000.00 | -1,146,000.00 | 0.0% |
| 4200 · Impact Fee revenue | 29,729.86 | 103,000.00 | -73,270.14 | 28.9% |
| 4300 · Program Income | 88,285.48 | 314,000.00 | -225,714.52 | 28.1% |
| 4350 · Concession & Merchandise sales | 0.00 | 1,600.00 | -1,600.00 | 0.0% |
| 4400 · Donation & Fundraising Income | 2,178.78 | 75,000.00 | -72,821.22 | 2.9% |
| 4500 · Grant Income | 33,122.34 | 1,250,000.00 | -1,216,877.66 | 2.6% |
| 4600 · Other Revenue | 19,227.00 | 485,000.00 | -465,773.00 | 4.0% |
| 4900 · Interest Income | 397,197.29 | 1,187,200.00 | -790,002.71 | 33.5% |
| Total Income | 569,740.75 | 4,561,800.00 | -3,992,059.25 | 12.5% |
| Gross Profit | 569,740.75 | 4,561,800.00 | -3,992,059.25 | 12.5% |
| Expense | | | | |
| 5000 · Payroll Expenses | | | | |
| 5010 · Wages & Salaries | 553,600.54 | 2,079,700.00 | -1,526,099.46 | 26.6% |
| 5020 · Employer Taxes | 42,558.86 | 165,900.00 | -123,341.14 | 25.7% |
| 5030 · Employee Benefits | | | | |
| 5030.1 · Retired Health Premium Employer | 5,304.08 | | | |
| 5030.2 · Admin Fee for Active | 152.39 | | | |
| 5030.3 · Admin Fee for Retired | 53.18 | | | |
| 5030 · Employee Benefits - Other | 96,856.78 | 504,300.00 | -407,443.22 | 19.2% |
| Total 5030 · Employee Benefits | 102,366.43 | 504,300.00 | -401,933.57 | 20.3% |
| 5040 · Workers Comp Expense | 44,746.00 | 97,900.00 | -53,154.00 | 45.7% |
| 5060 · Other Personnel Costs | 3,467.68 | 14,400.00 | -10,932.32 | 24.1% |
| 5000 · Payroll Expenses - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5000 · Payroll Expenses | 746,739.51 | 2,862,200.00 | -2,115,460.49 | 26.1% |
| 5100 · Program Expenses | | | | |
| 5110 · Concession & Merchandise Exp. | 0.00 | 3,400.00 | -3,400.00 | 0.0% |
| 5120 · Program Contract Labor | 4,143.50 | 9,500.00 | -5,356.50 | 43.6% |
| 5130 · Program Supplies | 6,882.63 | 36,900.00 | -30,017.37 | 18.7% |
| 5100 · Program Expenses - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5100 · Program Expenses | 11,026.13 | 49,800.00 | -38,773.87 | 22.1% |
| 5140 · Fundraising Expense | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 5200 · Advertising & Promotion | 2,194.09 | 24,500.00 | -22,305.91 | 9.0% |
| 5220 · Bank & Merchant Fees | 1,491.99 | 5,300.00 | -3,808.01 | 28.2% |
| 5230 · Contributions to Others | 2,500.00 | 20,000.00 | -17,500.00 | 12.5% |
| 5240 · Copying & Printing | 5,320.09 | 17,700.00 | -12,379.91 | 30.1% |
| 5260 · Dues, Mbrshps, Subscr, & Pubs | 19,684.58 | 30,000.00 | -10,315.42 | 65.6% |
| 5270 · Education, Training & Staff Dev | 672.39 | 17,800.00 | -17,127.61 | 3.8% |
| 5280 · Equip., Tools & Furn (<\$5k) | | | | |
| 5282 · Office ET&F | 3,232.92 | 16,000.00 | -12,767.08 | 20.2% |
| 5284 · Program ET&F | 0.00 | 8,400.00 | -8,400.00 | 0.0% |
| 5286 · Small Tools & Equipment | 2,155.36 | 53,700.00 | -51,544.64 | 4.0% |
| 5280 · Equip., Tools & Furn (<\$5k) - Other | 601.66 | 0.00 | 601.66 | 100.0% |
| Total 5280 · Equip., Tools & Furn (<\$5k) | 5,989.94 | 78,100.00 | -72,110.06 | 7.7% |
| 5290 · Equipment Rental | 45,731.07 | 171,100.00 | -125,368.93 | 26.7% |
| 5300 · Insurance | 72,352.00 | 117,000.00 | -44,648.00 | 61.8% |
| 5310 · Interest Expense | -0.27 | 400.00 | -400.27 | -0.1% |
| 5320 · Miscellaneous Expense | 0.00 | 300.00 | -300.00 | 0.0% |
| 5330 · Professional & Outside services | | | | |
| 5332 · Accounting | 0.00 | 44,800.00 | -44,800.00 | 0.0% |
| 5334 · Legal | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 5336 · Engineering | 0.00 | 300,000.00 | -300,000.00 | 0.0% |
| 5338 · Other Prof. & Outside Labor | 41,638.50 | 310,000.00 | -268,361.50 | 13.4% |
| 5330 · Professional & Outside services - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5330 · Professional & Outside services | 41,638.50 | 660,800.00 | -619,161.50 | 6.3% |

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PRPD

Profit & Loss Budget vs. Actual

11/02/23

July through October 2023

Accrual Basis

| | Jul - Oct 23 | Budget | \$ Over Budget | % of Bu... |
|--|---------------------|---------------------|----------------------|-----------------|
| 5340 · Postage & Delivery | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 5350 · Rent-Facility use fees | 7,018.43 | 23,700.00 | -16,681.57 | 29.6% |
| 5360 · Repair & Maintenance | | | | |
| 5361 · Building R&M | 2,094.84 | 7,000.00 | -4,905.16 | 29.9% |
| 5362 · Equipment R&M | 1,714.95 | 20,000.00 | -18,285.05 | 8.6% |
| 5363 · General R&M | 1,477.66 | 8,000.00 | -6,522.34 | 18.5% |
| 5364 · Grounds R&M | 9,898.94 | 72,800.00 | -62,901.06 | 13.6% |
| 5365 · Pool R&M | 24,080.13 | 40,000.00 | -15,919.87 | 60.2% |
| 5366 · Vehicle R&M | 2,643.32 | 15,000.00 | -12,356.68 | 17.6% |
| 5367 · Janitorial | 4,850.97 | 13,400.00 | -8,549.03 | 36.2% |
| 5368 · Security | 492.57 | 3,600.00 | -3,107.43 | 13.7% |
| 5369 · Vandalism | 384.79 | 2,400.00 | -2,015.21 | 16.0% |
| 5360 · Repair & Maintenance - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5360 · Repair & Maintenance | 47,638.17 | 182,200.00 | -134,561.83 | 26.1% |
| 5370 · Supplies - Consumable | | | | |
| 5372 · Office Supplies | 3,001.51 | 15,000.00 | -11,998.49 | 20.0% |
| 5374 · Safety & staff supplies | 2,309.50 | 15,000.00 | -12,690.50 | 15.4% |
| 5370 · Supplies - Consumable - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5370 · Supplies - Consumable | 5,311.01 | 30,000.00 | -24,688.99 | 17.7% |
| 5380 · Taxes, Lic., Notices & Permits | 4,105.04 | 8,000.00 | -3,894.96 | 51.3% |
| 5390 · Telephone & Internet | 6,202.99 | 19,800.00 | -13,597.01 | 31.3% |
| 5400 · Transportation, Meals & Travel | | | | |
| 5402 · Air, Lodging & Other Travel | 66.00 | 11,000.00 | -10,934.00 | 0.6% |
| 5404 · Fuel | 10,587.47 | 44,000.00 | -33,412.53 | 24.1% |
| 5406 · Meals | 6,007.87 | 9,000.00 | -2,992.13 | 66.8% |
| 5408 · Mileage & Auto Allowance | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 5400 · Transportation, Meals & Travel - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5400 · Transportation, Meals & Travel | 16,661.34 | 66,000.00 | -49,338.66 | 25.2% |
| 5410 · Utilities | | | | |
| 5412 · Electric & Gas | 38,199.14 | 135,700.00 | -97,500.86 | 28.1% |
| 5414 · Water | 9,016.01 | 32,000.00 | -22,983.99 | 28.2% |
| 5416 · Garbage | 6,675.19 | 30,000.00 | -23,324.81 | 22.3% |
| 5410 · Utilities - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5410 · Utilities | 53,890.34 | 197,700.00 | -143,809.66 | 27.3% |
| Total Expense | 1,096,167.34 | 4,587,900.00 | -3,491,732.66 | 23.9% |
| Net Ordinary Income | -526,426.59 | -26,100.00 | -500,326.59 | 2,017.0% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 9999 · Misc. Expense | 758.90 | | | |
| Total Other Expense | 758.90 | | | |
| Net Other Income | -758.90 | | | |
| Net Income | -527,185.49 | -26,100.00 | -501,085.49 | 2,019.9% |

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11/02/23

Accrual Basis

PRPD
Profit & Loss
October 2023

| | Oct 23 |
|---|------------|
| Ordinary Income/Expense | |
| Income | |
| 4200 · Impact Fee revenue | 5,113.52 |
| 4300 · Program Income | 7,699.89 |
| 4400 · Donation & Fundraising Income | 480.00 |
| 4600 · Other Revenue | 17,670.24 |
| 4900 · Interest Income | 95,051.42 |
| | 126,015.07 |
| Total Income | 126,015.07 |
| Gross Profit | 126,015.07 |
| Expense | |
| 5000 · Payroll Expenses | |
| 5010 · Wages & Salaries | 128,442.78 |
| 5020 · Employer Taxes | 9,996.17 |
| 5030 · Employee Benefits | |
| 5030.1 · Retired Health Premium Employer | 1,326.02 |
| 5030.2 · Admin Fee for Active | 26.56 |
| 5030.3 · Admin Fee for Retired | 13.19 |
| 5030 · Employee Benefits - Other | 24,745.38 |
| | 26,111.15 |
| 5040 · Workers Comp Expense | 0.00 |
| 5060 · Other Personnel Costs | 435.75 |
| | 164,985.85 |
| Total 5000 · Payroll Expenses | 164,985.85 |
| 5100 · Program Expenses | |
| 5130 · Program Supplies | 2,622.47 |
| | 2,622.47 |
| Total 5100 · Program Expenses | 2,622.47 |
| 5200 · Advertising & Promotion | 532.97 |
| 5220 · Bank & Merchant Fees | 144.10 |
| 5240 · Copying & Printing | 2,875.32 |
| 5260 · Dues, Mbrshps, Subscr, & Pubs | 8,761.46 |
| 5280 · Equip., Tools & Furn (<\$5k) | |
| 5282 · Office ET&F | 3,129.59 |
| 5286 · Small Tools & Equipment | 987.64 |
| | 4,117.23 |
| Total 5280 · Equip., Tools & Furn (<\$5k) | 4,117.23 |
| 5290 · Equipment Rental | 278.74 |
| 5310 · Interest Expense | -0.27 |
| 5330 · Professional & Outside services | |
| 5338 · Other Prof. & Outside Labor | 1,005.44 |
| | 1,005.44 |
| Total 5330 · Professional & Outside services | 1,005.44 |
| 5350 · Rent-Facility use fees | 1,149.67 |
| 5360 · Repair & Maintenance | |
| 5361 · Building R&M | 510.27 |
| 5362 · Equipment R&M | 1,500.00 |
| 5363 · General R&M | 329.47 |
| 5364 · Grounds R&M | 2,741.61 |
| 5365 · Pool R&M | 4,349.38 |
| 5366 · Vehicle R&M | 231.83 |
| 5367 · Janitorial | 1,192.90 |
| 5368 · Security | 45.58 |
| | 10,901.04 |
| Total 5360 · Repair & Maintenance | 10,901.04 |
| 5370 · Supplies - Consumable | |
| 5372 · Office Supplies | 1,767.00 |
| 5374 · Safety & staff supplies | 411.88 |
| | 2,178.88 |
| Total 5370 · Supplies - Consumable | 2,178.88 |

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11/02/23

Accrual Basis

PRPD
Profit & Loss
October 2023

| | Oct 23 |
|---|-------------------|
| 5390 · Telephone & Internet | 1,525.36 |
| 5400 · Transportation, Meals & Travel | |
| 5402 · Air, Lodging & Other Travel | 2.00 |
| 5404 · Fuel | 4,266.76 |
| 5406 · Meals | 919.93 |
| Total 5400 · Transportation, Meals & Travel | 5,188.69 |
| 5410 · Utilities | |
| 5412 · Electric & Gas | 9,852.72 |
| 5416 · Garbage | 1,235.80 |
| Total 5410 · Utilities | 11,088.52 |
| Total Expense | 217,355.47 |
| Net Ordinary Income | -91,340.40 |
| Other Income/Expense | |
| Other Expense | |
| 9999 · Misc. Expense | 758.90 |
| Total Other Expense | 758.90 |
| Net Other Income | -758.90 |
| Net Income | -92,099.30 |

**Paradise Recreation & Park District
Investment & Reserves Report
31-Oct-23**

| Summary | Maximum | 6/30/2023 | FY 2023-2024 | FY 2023-2024 | 10/31/2023 | Annual |
|---|-------------------|----------------------|--------------|-------------------|----------------------|----------------|
| Reserve Funds | Target | Balance | Allocated | Interest | Balance | Funding Goal |
| CalPERS 115 Trust | 500,000 | 180,648.33 | 0.00 | 1,698.11 | 182,346.45 | 30,000 |
| Capital Improvement & Acquisition | 25,000,000 | 9,659,983.90 | 0.00 | 90,804.92 | 9,750,788.82 | 100,000 |
| Current Operations | 8,000,000 | 8,147,587.88 | 0.00 | 76,588.23 | 8,224,176.12 | 50,000 |
| Designated Project/Special Use/Grant Matching | 1,500,000 | 763,836.35 | 0.00 | 7,180.15 | 771,016.50 | 50,000 |
| Future Operations | 25,000,000 | 19,095,909.13 | 0.00 | 179,503.67 | 19,275,412.80 | 100,000 |
| Technology | 150,000 | 152,767.27 | 0.00 | 1,436.03 | 154,203.30 | 5,000 |
| Vehicle Fleet & Equipment | 1,000,000 | 763,836.35 | 0.00 | 7,180.15 | 771,016.50 | 75,000 |
| Total Reserves Funds | 61,150,000 | 38,764,569.23 | 0.00 | 364,391.26 | 39,128,960.49 | 410,000 |

| Detail | FY 2023 - 2024 | |
|---|----------------------|------------------|
| Reserve Accounts | 10/31/2023 | Interest Earned |
| CalPERS 115 Trust | 182,346.45 | 407.50 |
| Capital Improvement & Acquisition | 9,750,788.82 | 21,790.42 |
| Current Operations | 8,224,176.12 | 18,378.85 |
| Designated Project/Special Use/Grant Matching | 771,016.50 | 1,723.02 |
| Future Operations | 19,275,412.80 | 43,075.42 |
| Technology | 154,203.30 | 344.60 |
| Vehicle Fleet & Equipment | 771,016.50 | 1,723.02 |
| General Operating | 2,438,200.68 | 5,582.61 |
| Total Reserve Accounts | 41,627,070.17 | 93,025.43 |

| Five Star | Beginning Balance | Change | Interest Earned | Ending Balance |
|-----------------------------------|---------------------|-------------------|-----------------|---------------------|
| Grant Money Market Account | 647,249.45 | 30,000.00 | 2,023.57 | 679,273.02 |
| Five Star Investment Money Market | 1,507,614.33 * | 993,550.84 | 6,449.16 | 2,507,614.33 |
| Payroll Interest Checking | 70,011.57 | (30,000.00) | 2.42 | 40,013.99 |
| Total Five Star | 2,224,875.35 | 993,550.84 | 8,475.15 | 3,226,901.34 |

| Mechanics | Deposits | Checks | Ending Balance |
|---------------------------------|-------------------|------------------|----------------|
| Checking (as of Sept. 30, 2023) | 223,934.45 | 33,171.41 | 233.20 |
| Total | 223,934.45 | 33,171.41 | 233.20 |

* Funds transferred to Butte County for General Funds Operating

| | | |
|---|----------------------|------------------|
| Total in interest earning accounts | 44,853,971.51 | 95,051.42 |
| Other Investment Income | | 0.00 |
| Total | | 95,051.42 |

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



Paradise Recreation & Park District - Operating Account

Monthly Investment Report
September 30, 2023

Your Investment Representative:

Jim McCourt

(614) 923-1151

jmccourt@meederinvestment.com

For questions about your account please contact your investment representative or contact publicfundsoperations@meederinvestment.com

Dublin, Ohio | Lansing, Michigan | Long Beach, California | Austin, Texas | 866-633-3371 | www.meederpublicfunds.com

Paradise Recreation & Park District - Operating Account

PORTFOLIO SUMMARY

As of September 30, 2023



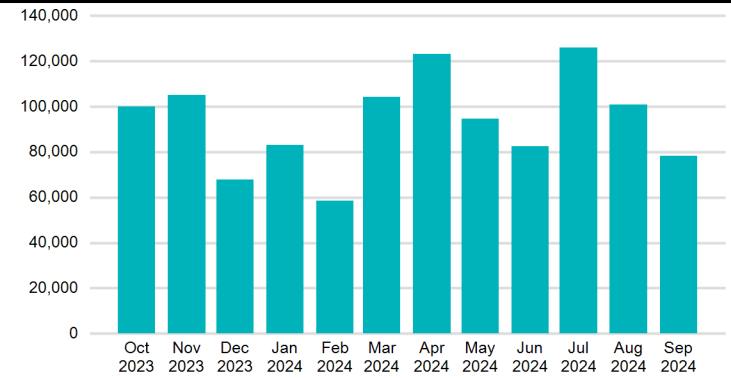
MONTHLY RECONCILIATION

| | |
|-----------------------------|----------------------|
| Beginning Book Value | 36,304,094.83 |
| Contributions | |
| Withdrawals | |
| Prior Month Management Fees | (2,435.42) |
| Prior Month Custodian Fees | (303.80) |
| Realized Gains/Losses | 10,299.00 |
| Gross Interest Earnings | 79,016.49 |
| Ending Book Value | 36,390,671.10 |

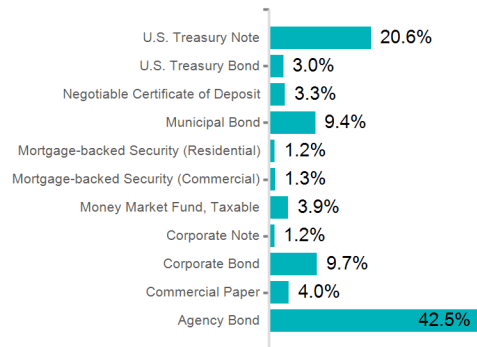
PORTFOLIO CHARACTERISTICS

| | |
|------------------------------|----------|
| Portfolio Yield to Maturity | 4.70% |
| Portfolio Effective Duration | 2.11 yrs |
| Weighted Average Maturity | 2.29 yrs |
| Weighted Average Life | 2.47 yrs |

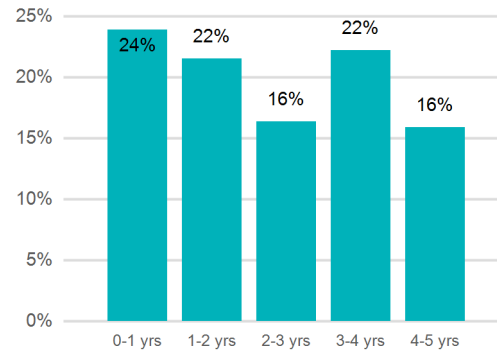
PROJECTED MONTHLY INCOME SCHEDULE



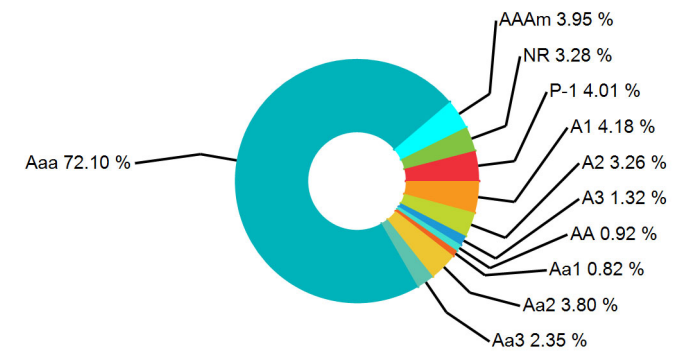
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY



Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of September 30, 2023



| CUSIP | SECURITY DESCRIPTION | Oct 2023 | Nov 2023 | Dec 2023 | Jan 2024 | Feb 2024 | Mar 2024 | Apr 2024 | May 2024 | Jun 2024 | Jul 2024 | Aug 2024 | Sep 2024 |
|-----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 023135BR6 | Amazon.com, Inc. 1.200% 06/03/2027 | | | 4,500 | | | | | | 4,500 | | | |
| 037833DB3 | Apple Inc. 2.900% 09/12/2027 | | | | | | 7,250 | | | | | | 7,250 |
| 05531FBB8 | Truist Financial Corporation 2.850% 10/26/2024 | 7,125 | | | | | | 7,125 | | | | | |
| 05580AS39 | BMW Bank of North America 4.800% 11/10/2025 | | 5,807 | | | | | | 5,744 | | | | |
| 06740KRH2 | Barclays Bank Delaware 4.950% 11/17/2025 | | 5,989 | | | | | | 5,924 | | | | |
| 13063D2T4 | California, State of 5.500% 10/01/2025 | 5,500 | | | | | | 5,500 | | | | | |
| 14913R2Y2 | Caterpillar Financial Services Corporation 4.900% 01/17/2025 | | | | 12,250 | | | | | | 12,250 | | |
| 166764BX7 | Chevron Corporation 1.995% 05/11/2027 | | 3,491 | | | | | | 3,491 | | | | |
| 178180GS8 | City National Corporation 4.900% 11/24/2025 | | 6,002 | | | | | | 5,937 | | | | |
| 20772KAG4 | Connecticut, State of 3.230% 01/15/2025 | | | | 8,075 | | | | | | 8,075 | | |
| 24422EUX5 | John Deere Capital Corporation 2.600% 03/07/2024 | | | | | | 11,988 | | | | | | |
| 250375LA8 | Desert Community College District 3.000% 08/01/2027 | | | | | 4,800 | | | | | | 4,800 | |
| 2546732B1 | Discover Bank 4.900% 11/30/2027 | | 6,002 | | | | | | 5,937 | | | | |
| 3130AAAG3 | FHLB 2.625% 12/11/2026 | | | 4,791 | | | | | | 4,791 | | | |
| 3130ALF25 | FHLB 0.400% 11/26/2024 | | | | | 1,150 | | | | | | 1,150 | |
| 3130ALGR9 | FHLB 0.85% 02/26/26 | | | | | 1,275 | | | | | | 1,275 | |
| 3130ALHH0 | FHLB 0.960% 03/05/2026 | | | | | | 1,560 | | | | | | 1,560 |
| 3130ALNU4 | FHLB 0.680% 03/24/2025 | | | | | | 1,530 | | | | | | 1,530 |
| 3130AMHH8 | FHLB 0.410% 08/01/2024 | | | 882 | | | | | | 882 | | 32,802 | |
| 3130AMWW8 | FHLB 1.100% 09/30/2026 | | | | | | 1,705 | | | | | | 1,705 |

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of September 30, 2023



| CUSIP | SECURITY DESCRIPTION | Oct 2023 | Nov 2023 | Dec 2023 | Jan 2024 | Feb 2024 | Mar 2024 | Apr 2024 | May 2024 | Jun 2024 | Jul 2024 | Aug 2024 | Sep 2024 |
|-----------|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 3130AN4D9 | FHLB 0.750% 06/30/2025 | | | 1,594 | | | | | | 1,594 | | | |
| 3130AP3A1 | FHLB 0.850% 06/29/2026 | | | | | | 1,594 | | | | | | 1,594 |
| 3130AQBD4 | FHLB 1.200% 12/30/2024 | | | 2,700 | | | | | | 2,700 | | | |
| 3130AQF65 | FHLB 1.250% 12/21/2026 | | | 2,188 | | | | | | 2,188 | | | |
| 3130AQUG6 | FHLB 1.770% 11/25/2025 | | 4,425 | | | | | | 4,425 | | | | |
| 3130ATND5 | FHLB 4.375% 09/13/2024 | | | | | | 6,453 | | | | | | 9,085 |
| 3130ATPW1 | FHLB 4.625% 12/08/2023 | | | 4,648 | | | | | | | | | |
| 3130ATT31 | FHLB 4.500% 10/03/2024 | 11,250 | | | | | | 11,250 | | | | | |
| 3130ATTY3 | FHLB 4.750% 11/02/2023 | | 11,963 | | | | | | | | | | |
| 3130ATZ42 | FHLB 4.875% 11/28/2023 | | 12,558 | | | | | | | | | | |
| 313373B68 | FHLB 4.375% 03/13/2026 | | | | | | 8,422 | | | | | | 8,422 |
| 3133EAG44 | FFCB 2.630% 08/03/2026 | | | | | 4,050 | | | | | | 4,050 | |
| 3133ELC28 | FFCB 0.730% 05/27/2025 | | 1,643 | | | | | | 1,643 | | | | |
| 3133ELY32 | FFCB 0.550% 07/22/2026 | | | | 825 | | | | | | 825 | | |
| 3133EM5W8 | FFCB 0.680% 09/22/2025 | | | | | | 1,445 | | | | | | 1,445 |
| 3133EMQG0 | FFCB 0.320% 02/10/2025 | | | | | 680 | | | | | | 680 | |
| 3133EMUP5 | FFCB 0.710% 04/01/2025 | 1,509 | | | | | | 1,509 | | | | | |
| 3133EN5N6 | FFCB 4.000% 01/06/2028 | | | | 9,400 | | | | | | 9,400 | | |
| 3133ENAL4 | FFCB 0.290% 10/12/2023 | 12,903 | | | | | | | | | | | |
| 3133ENEQ9 | FFCB 1.640% 05/24/2027 | | 2,870 | | | | | | 2,870 | | | | |
| 3133ENKG4 | FFCB 1.470% 01/11/2027 | | | | 3,491 | | | | | | 3,491 | | |
| 3133ENL99 | FFCB 3.375% 09/15/2027 | | | | | | 5,906 | | | | | | 5,906 |
| 3133ENZ37 | FFCB 4.875% 01/10/2025 | | | | 10,359 | | | | | | 10,359 | | |
| 3133EPFU4 | FFCB 3.500% 04/12/2028 | 9,625 | | | | | | 9,625 | | | | | |
| 3133EPNH4 | FFCB 3.875 06/21/2028 | | | 9,688 | | | | | | 9,688 | | | |

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of September 30, 2023



| CUSIP | SECURITY DESCRIPTION | Oct 2023 | Nov 2023 | Dec 2023 | Jan 2024 | Feb 2024 | Mar 2024 | Apr 2024 | May 2024 | Jun 2024 | Jul 2024 | Aug 2024 | Sep 2024 |
|-----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 3133XG6E9 | FHLB 5.750% 06/12/2026 | | | 10,494 | | | | | | 10,494 | | | |
| 3133XVDG3 | FHLB 4.375% 09/13/2024 | | | | | | 3,938 | | | | | | 5,435 |
| 3135G06J7 | FNMA 0.650% 12/10/2025 | | | 1,056 | | | | | | 1,056 | | | |
| 3136G4G56 | FNMA 0.450% 07/29/2024 | | | | 900 | | | | | | 30,716 | | |
| 3137BLVK1 | Federal Home Loan Mortgage Corporation 3.116% 07/25/2025 | 1,079 | 1,034 | 988 | 943 | 897 | 851 | 805 | 759 | 713 | 667 | 620 | 573 |
| 3137BVZ82 | Federal Home Loan Mortgage Corporation 3.430% 01/25/2027 | 1,308 | 1,277 | 1,247 | 1,216 | 1,185 | 1,154 | 1,123 | 1,092 | 1,060 | 1,029 | 997 | 966 |
| 378612AH8 | Glendora, City of 1.988% 06/01/2025 | | | 4,274 | | | | | | 4,274 | | | |
| 4497W0FE3 | ING (U.S.) Funding LLC 06/14/2024 | | | | | | | | | 19,902 | | | |
| 46640PC43 | J.P. Morgan Securities LLC 03/04/2024 | | | | | | 17,754 | | | | | | |
| 48133U5Z1 | JPMorgan Chase Financial Company LLC 5.200% 05/24/2024 | | 11,050 | | | | | | 11,050 | | | | |
| 62479LDW2 | MUFG Bank, Ltd. 04/30/2024 | | | | | | | 24,080 | | | | | |
| 692039SE1 | Oxnard Union High School District 0.852% 08/01/2024 | | | | | 1,811 | | | | | | 30,919 | |
| 69371RR57 | PACCAR Financial Corp. 0.900% 11/08/2024 | | 2,138 | | | | | | 2,138 | | | | |
| 70914PW40 | Pennsylvania, Commonwealth of 0.950% 08/01/2025 | | | | | 1,900 | | | | | | 1,900 | |
| 742651DP4 | PEFCO 2.450% 07/15/2024 | | | | 4,288 | | | | | | 17,934 | | |
| 742651DZ2 | PEFCO 3.900% 10/15/2027 | 8,336 | | | | | | 9,263 | | | | | |
| 76913CBB4 | Riverside, County of 2.963% 02/15/2027 | | | | | 7,408 | | | | | | 7,408 | |
| 795451CJ0 | Sallie Mae Bank 5.000% 11/18/2025 | | 6,125 | | | | | | 6,058 | | | | |
| 799017WC8 | San Mateo Union High School District 2.187% 09/01/2027 | | | | | | 5,468 | | | | | | 5,468 |

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of September 30, 2023



| CUSIP | SECURITY DESCRIPTION | Oct 2023 | Nov 2023 | Dec 2023 | Jan 2024 | Feb 2024 | Mar 2024 | Apr 2024 | May 2024 | Jun 2024 | Jul 2024 | Aug 2024 | Sep 2024 |
|--------------|---|---------------|----------------|---------------|---------------|---------------|----------------|----------------|---------------|---------------|----------------|----------------|---------------|
| 801139AE6 | Santa Ana, City of 1.176% 08/01/2026 | | | | | 2,234 | | | | | | 2,234 | |
| 86787EBC0 | Truist Bank 3.200% 04/01/2024 | 6,400 | | | | | | 17,872 | | | | | |
| 880591EU2 | TNNLL 2.875% 02/01/2027 | | | | | 5,031 | | | | | | 5,031 | |
| 880591EZ1 | TVA 3.875% 03/15/2028 | | | | | | 11,625 | | | | | | 11,625 |
| 9128284N7 | UST 2.875% 05/15/2028 | | 7,188 | | | | | | 7,188 | | | | |
| 9128286A3 | UST 2.625% 01/31/2026 | | | | 3,938 | | | | | | 3,938 | | |
| 9128286S4 | UST 2.375% 04/30/2026 | 5,047 | | | | | | 5,047 | | | | | |
| 9128286X3 | UST 2.125% 05/31/2026 | | 4,516 | | | | | | 4,516 | | | | |
| 912828B66 | UST 2.750% 02/15/2024 | | | | | 19,074 | | | | | | | |
| 912828U24 | UST 2.000% 11/15/2026 | | 5,750 | | | | | | 5,750 | | | | |
| 912828YQ7 | UST 1.625% 10/31/2026 | 4,469 | | | | | | 4,469 | | | | | |
| 91282CEF4 | UST 2.500% 03/31/2027 | | | | | | 4,375 | | | | | | 4,375 |
| 91282CEN7 | UST 2.750% 04/30/2027 | 4,813 | | | | | | 4,813 | | | | | |
| 91282CER8 | UST 2.500% 05/31/2024 | | 5,313 | | | | | | 20,021 | | | | |
| 91282CEW7 | UST 3.250% 06/30/2027 | | | 8,125 | | | | | | 8,125 | | | |
| 91282CFB2 | UST 2.750% 07/31/2027 | | | | 7,563 | | | | | | 7,563 | | |
| 91282CFE6 | UST 3.125% 08/15/2025 | | | | | 7,031 | | | | | | 7,031 | |
| 91282CFM8 | UST 4.125% 09/30/2027 | | | | | | 11,344 | | | | | | 11,344 |
| 91282CFP1 | UST 4.250% 10/15/2025 | 9,563 | | | | | | 9,563 | | | | | |
| 91282CFU0 | UST 4.125% 10/31/2027 | 11,034 | | | | | | 11,034 | | | | | |
| 91282CGC9 | UST 3.875% 12/31/2027 | | | 10,559 | | | | | | 10,559 | | | |
| 91282CGH8 | UST 3.500% 01/31/2028 | | | | 10,063 | | | | | | 10,063 | | |
| 91282CHQ7 | UST 4.125% 07/31/2028 | | | | 9,694 | | | | | | 9,694 | | |
| TOTAL | | 99,960 | 105,139 | 67,732 | 83,003 | 58,526 | 104,361 | 123,077 | 94,543 | 82,525 | 126,003 | 100,898 | 78,282 |

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of September 30, 2023



| CUSIP | Security Description | Trade Date/ Settlement Date | Par Value | Principal Cost/ Purchased Interest | Total Cost | Yield at Cost | Maturity/ Duration | Market Price/ Market Value | Unrealized Gain/ (Loss) | % of Assets | Moody's/ S&P Rating |
|----------------------------------|-------------------------------|-----------------------------------|-----------------------|--|-----------------------|------------------|-----------------------|-------------------------------|----------------------------|----------------|---------------------------|
| Cash and Cash Equivalents | | | | | | | | | | | |
| 31846V567 | First American Funds, Inc. | 9/29/2023 9/29/2023 | \$1,437,842.96 | \$1,437,842.96 | \$1,437,842.96 | 5.22% | 0.003 0.003 | \$1.00 \$1,437,842.96 | \$0.00 | 3.95% | AAAm |
| SubTotal | | | \$1,437,842.96 | \$1,437,842.96 | \$1,437,842.96 | 5.22% | | \$1,437,842.96 | \$0.00 | 3.95% | |
| Agency Bond | | | | | | | | | | | |
| 3133ENAL4 | FFCB 0.290% 10/12/2023 | 11/7/2022 11/8/2022 | \$300,000.00 | \$287,532.00 | \$287,532.00 | 4.93% | 0.036 0.037 | \$99.81 \$299,439.00 | \$11,907.00 | 0.82% | Aaa AA+ |
| 3130ATTY3 | FHLB 4.750% 11/02/2023 | 10/31/2022 11/2/2022 | \$500,000.00 | \$499,912.50 | \$499,912.50 | 4.77% | 0.093 0.093 | \$99.89 \$499,465.00 | (\$447.50) | 1.37% | Aaa AA+ |
| 3130ATZ42 | FHLB 4.875% 11/28/2023 | 11/23/2022 11/28/2022 | \$500,000.00 | \$499,630.00 | \$499,630.00 | 4.95% | 0.164 0.162 | \$99.88 \$499,400.00 | (\$230.00) | 1.37% | Aaa AA+ |
| 3130ATPW1 | FHLB 4.625% 12/08/2023 | 11/4/2022 11/7/2022 | \$500,000.00 | \$498,500.00 | \$498,500.00 | 4.90% | 0.192 0.189 | \$99.79 \$498,960.00 | \$460.00 | 1.37% | Aaa AA+ |
| 742651DP4 | PEFCO 2.450% 07/15/2024 | 11/21/2022 11/22/2022 | \$350,000.00 | \$336,353.50 | \$336,353.50 | 4.94% | 0.795 0.769 | \$97.67 \$341,855.50 | \$5,502.00 | 0.94% | Aaa AA+ |
| 3136G4G56 | FNMA 0.450% 07/29/2024 | 11/3/2022 11/4/2022 | \$400,000.00 | \$370,184.00 | \$370,184.00 | 4.98% | 0.833 0.810 | \$95.80 \$383,208.00 | \$13,024.00 | 1.05% | Aaa AA+ |
| 3130AMHH8 | FHLB 0.410% 08/01/2024 | 11/3/2022 11/4/2022 | \$430,000.00 | \$397,492.00 | \$397,492.00 | 5.00% | 0.841 0.818 | \$95.73 \$411,634.70 | \$14,142.70 | 1.13% | Aaa AA+ |
| 3130ATND5 | FHLB 4.375% 09/13/2024 | 11/3/2022 11/4/2022 | \$295,000.00 | \$292,368.60 | \$292,368.60 | 4.88% | 0.959 0.924 | \$98.99 \$292,020.50 | (\$348.10) | 0.80% | Aaa AA+ |
| 3133XVDG3 | FHLB 4.375% 09/13/2024 | 11/3/2022 11/4/2022 | \$180,000.00 | \$178,502.22 | \$178,502.22 | 4.85% | 0.959 0.924 | \$98.96 \$178,124.40 | (\$377.82) | 0.49% | Aaa AA+ |
| 3130ATT31 | FHLB 4.500% 10/03/2024 | 11/8/2022 11/9/2022 | \$500,000.00 | \$497,045.00 | \$497,045.00 | 4.83% | 1.014 0.956 | \$98.99 \$494,965.00 | (\$2,080.00) | 1.36% | Aaa AA+ |
| 3130ALF25 | FHLB 0.400% 11/26/2024 | 11/3/2022 11/4/2022 | \$575,000.00 | \$524,158.50 | \$524,158.50 | 4.97% | 1.162 1.129 | \$94.18 \$541,540.75 | \$17,382.25 | 1.49% | Aaa AA+ |
| 3130AQBD4 | FHLB 1.200% 12/30/2024 | 11/8/2022 11/9/2022 | \$450,000.00 | \$415,948.50 | \$415,948.50 | 4.97% | 1.255 1.213 | \$94.73 \$426,298.50 | \$10,350.00 | 1.17% | Aaa AA+ |
| 3133ENZ37 | FFCB 4.875% 01/10/2025 | 11/3/2022 11/10/2022 | \$425,000.00 | \$425,027.20 | \$425,027.20 | 4.88% | 1.285 1.217 | \$99.26 \$421,838.00 | (\$3,189.20) | 1.16% | Aaa AA+ |
| 3133EMQG0 | FFCB 0.320% 02/10/2025 | 11/7/2022 11/8/2022 | \$425,000.00 | \$383,626.25 | \$383,626.25 | 4.93% | 1.370 1.330 | \$93.05 \$395,458.25 | \$11,832.00 | 1.09% | Aaa AA+ |

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of September 30, 2023



| CUSIP | Security Description | Trade Date/ Settlement Date | Par Value | Principal Cost/ Purchased Interest | Total Cost | Yield at Cost | Maturity/ Duration | Market Price/ Market Value | Unrealized Gain/ (Loss) | % of Assets | Moody's/ S&P Rating |
|-----------|---------------------------|-----------------------------------|--------------|--|--------------|------------------|-----------------------|-------------------------------|----------------------------|----------------|---------------------------|
| 3130ALNU4 | FHLB 0.680% 03/24/2025 | 11/4/2022 11/7/2022 | \$450,000.00 | \$407,164.50 | \$407,164.50 | 4.97% | 1.485 1.441 | \$93.11 \$419,013.00 | \$11,848.50 | 1.15% | Aaa AA+ |
| 3133EMUP5 | FFCB 0.710% 04/01/2025 | 11/4/2022 11/7/2022 | \$425,000.00 | \$384,595.25 | \$384,595.25 | 4.96% | 1.507 1.457 | \$93.28 \$396,457.00 | \$11,861.75 | 1.09% | Aaa AA+ |
| 3133ELC28 | FFCB 0.730% 05/27/2025 | 11/7/2022 11/8/2022 | \$450,000.00 | \$405,544.50 | \$405,544.50 | 4.89% | 1.660 1.605 | \$92.57 \$416,578.50 | \$11,034.00 | 1.14% | Aaa AA+ |
| 3130AN4D9 | FHLB 0.750% 06/30/2025 | 11/7/2022 11/8/2022 | \$425,000.00 | \$381,947.50 | \$381,947.50 | 4.88% | 1.753 1.696 | \$92.21 \$391,892.50 | \$9,945.00 | 1.08% | Aaa AA+ |
| 3133EM5W8 | FFCB 0.680% 09/22/2025 | 11/7/2022 11/8/2022 | \$425,000.00 | \$378,304.83 | \$378,304.83 | 4.82% | 1.984 1.921 | \$91.29 \$387,995.25 | \$9,690.42 | 1.07% | Aaa AA+ |
| 3130AQUG6 | FHLB 1.770% 11/25/2025 | 11/3/2022 11/4/2022 | \$500,000.00 | \$456,035.00 | \$456,035.00 | 4.90% | 2.159 2.053 | \$92.96 \$464,805.00 | \$8,770.00 | 1.28% | Aaa AA+ |
| 3135G06J7 | FNMA 0.650% 12/10/2025 | 11/7/2022 11/8/2022 | \$325,000.00 | \$285,935.00 | \$285,935.00 | 4.89% | 2.200 2.125 | \$90.39 \$293,777.25 | \$7,842.25 | 0.81% | Aaa AA+ |
| 3130ALGR9 | FHLB 0.85% 02/26/26 | 11/7/2022 11/8/2022 | \$300,000.00 | \$263,169.00 | \$263,169.00 | 4.93% | 2.414 2.328 | \$90.13 \$270,399.00 | \$7,230.00 | 0.74% | Aaa AA+ |
| 3130ALHH0 | FHLB 0.960% 03/05/2026 | 11/7/2022 11/8/2022 | \$325,000.00 | \$286,334.75 | \$286,334.75 | 4.88% | 2.433 2.343 | \$90.32 \$293,553.00 | \$7,218.25 | 0.81% | Aaa AA+ |
| 313373B68 | FHLB 4.375% 03/13/2026 | 11/28/2022 11/29/2022 | \$385,000.00 | \$385,704.55 | \$385,704.55 | 4.31% | 2.455 2.291 | \$98.48 \$379,128.75 | (\$6,575.80) | 1.04% | Aaa AA+ |
| 3133XG6E9 | FHLB 5.750% 06/12/2026 | 11/17/2022 11/18/2022 | \$365,000.00 | \$382,939.75 | \$382,939.75 | 4.25% | 2.704 2.443 | \$101.94 \$372,062.75 | (\$10,877.00) | 1.02% | Aaa AA+ |
| 3130AP3A1 | FHLB 0.850% 06/29/2026 | 11/8/2022 11/9/2022 | \$375,000.00 | \$326,250.00 | \$326,250.00 | 4.79% | 2.751 2.637 | \$89.01 \$333,791.25 | \$7,541.25 | 0.92% | Aaa AA+ |
| 3133ELY32 | FFCB 0.550% 07/22/2026 | 11/7/2022 11/8/2022 | \$300,000.00 | \$257,709.00 | \$257,709.00 | 4.74% | 2.814 2.722 | \$88.62 \$265,845.00 | \$8,136.00 | 0.73% | Aaa AA+ |
| 3133EAG44 | FFCB 2.630% 08/03/2026 | 11/8/2022 11/9/2022 | \$308,000.00 | \$286,992.55 | \$286,992.55 | 4.64% | 2.847 2.679 | \$93.93 \$289,292.08 | \$2,299.53 | 0.79% | Aaa AA+ |
| 3130AMWW8 | FHLB 1.100% 09/30/2026 | 11/4/2022 11/7/2022 | \$310,000.00 | \$268,925.00 | \$268,925.00 | 4.87% | 3.005 2.860 | \$88.78 \$275,218.00 | \$6,293.00 | 0.76% | Aaa AA+ |
| 3130AAAG3 | FHLB 2.625% 12/11/2026 | 11/22/2022 11/23/2022 | \$365,000.00 | \$343,943.15 | \$343,943.15 | 4.19% | 3.203 2.988 | \$93.39 \$340,866.20 | (\$3,076.95) | 0.94% | Aaa AA+ |
| 3130AQF65 | FHLB 1.250% 12/21/2026 | 11/7/2022 11/8/2022 | \$350,000.00 | \$306,731.60 | \$306,731.60 | 4.58% | 3.230 3.082 | \$89.19 \$312,147.50 | \$5,415.90 | 0.86% | Aaa AA+ |
| 3133ENKG4 | FFCB 1.470% 01/11/2027 | 11/3/2022 11/4/2022 | \$475,000.00 | \$416,513.25 | \$416,513.25 | 4.75% | 3.288 3.101 | \$88.98 \$422,631.25 | \$6,118.00 | 1.16% | Aaa AA+ |

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of September 30, 2023



| CUSIP | Security Description | Trade Date/ Settlement Date | Par Value | Principal Cost/ Purchased Interest | Total Cost | Yield at Cost | Maturity/ Duration | Market Price/ Market Value | Unrealized Gain/ (Loss) | % of Assets | Moody's/ S&P Rating |
|-------------------------|--|-----------------------------------|------------------------|---|------------------------|------------------|-----------------------|-------------------------------|----------------------------|----------------|---------------------------|
| 880591EU2 | TNNLL 2.875% 02/01/2027 | 11/15/2022 11/16/2022 | \$350,000.00 | \$333,084.15 | \$333,084.15 | 4.14% | 3.345 3.115 | \$93.86 \$328,499.50 | (\$4,584.65) | 0.90% | Aaa AA+ |
| 3133ENEQ9 | FFCB 1.640% 05/24/2027 | 11/9/2022 11/10/2022 | \$350,000.00 | \$306,701.50 | \$306,701.50 | 4.70% | 3.652 3.397 | \$88.65 \$310,278.50 | \$3,577.00 | 0.85% | Aaa AA+ |
| 3133ENL99 | FFCB 3.375% 09/15/2027 | 11/4/2022 11/7/2022 | \$350,000.00 | \$333,910.50 | \$333,910.50 | 4.44% | 3.964 3.639 | \$94.74 \$331,593.50 | (\$2,317.00) | 0.91% | Aaa AA+ |
| 742651DZ2 | PEFCO 3.900% 10/15/2027 | 4/27/2023 5/3/2023 | \$135,000.00 | \$135,216.00 | \$135,216.00 | 3.86% | 4.047 3.623 | \$96.42 \$130,164.30 | (\$5,051.70) | 0.36% | Aaa AA+ |
| 742651DZ2 | PEFCO 3.900% 10/15/2027 | 4/28/2023 5/3/2023 | \$130,000.00 | \$129,792.00 | \$129,792.00 | 3.94% | 4.047 3.623 | \$96.42 \$125,343.40 | (\$4,448.60) | 0.34% | Aaa AA+ |
| 742651DZ2 | PEFCO 3.900% 10/15/2027 | 6/14/2023 6/16/2023 | \$210,000.00 | \$207,638.55 \$978.25 | \$208,616.80 | 4.19% | 4.047 3.623 | \$96.42 \$202,477.80 | (\$5,160.75) | 0.56% | Aaa AA+ |
| 3133EN5N6 | FFCB 4.000% 01/06/2028 | 1/27/2023 1/30/2023 | \$470,000.00 | \$475,611.80 | \$475,611.80 | 3.73% | 4.274 3.833 | \$96.87 \$455,303.10 | (\$20,308.70) | 1.25% | Aaa AA+ |
| 880591EZ1 | TVA 3.875% 03/15/2028 | 3/27/2023 3/30/2023 | \$600,000.00 | \$595,122.00 | \$595,122.00 | 4.06% | 4.463 4.027 | \$96.45 \$578,682.00 | (\$16,440.00) | 1.59% | Aaa AA+ |
| 3133EPFU4 | FFCB 3.500% 04/12/2028 | 4/14/2023 4/17/2023 | \$550,000.00 | \$543,339.50 \$267.36 | \$543,606.86 | 3.77% | 4.540 4.053 | \$94.70 \$520,872.00 | (\$22,467.50) | 1.43% | Aaa AA+ |
| 3133EPNH4 | FFCB 3.875 06/21/2028 | 6/15/2023 6/21/2023 | \$500,000.00 | \$497,775.00 | \$497,775.00 | 3.97% | 4.732 4.207 | \$96.06 \$480,315.00 | (\$17,460.00) | 1.32% | Aaa AA+ |
| SubTotal | | | \$16,333,000.00 | \$15,389,210.45 \$1,245.61 | \$15,390,456.06 | 4.65% | | \$15,473,189.98 | \$83,979.53 | 42.48% | |
| Commercial Paper | | | | | | | | | | | |
| 46640PC43 | J.P. Morgan Securities LLC 03/04/2024 | 6/8/2023 6/9/2023 | \$440,000.00 | \$422,246.00 | \$422,246.00 | 5.63% | 0.430 0.419 | \$97.48 \$428,929.60 | \$6,683.60 | 1.18% | P-1 A-1 |
| 62479LDW2 | MUFG Bank, Ltd. 04/30/2024 | 8/15/2023 8/16/2023 | \$600,000.00 | \$575,920.00 | \$575,920.00 | 5.83% | 0.586 0.571 | \$96.54 \$579,240.00 | \$3,320.00 | 1.59% | P-1 A-1 |
| 4497W0FE3 | ING (U.S.) Funding LLC 06/14/2024 | 9/19/2023 9/20/2023 | \$474,000.00 | \$454,098.32 | \$454,098.32 | 5.89% | 0.710 0.690 | \$95.81 \$454,153.62 | \$55.30 | 1.25% | P-1 A-1 |
| SubTotal | | | \$1,514,000.00 | \$1,452,264.32 | \$1,452,264.32 | 5.79% | | \$1,462,323.22 | \$10,058.90 | 4.01% | |
| Corporate Bond | | | | | | | | | | | |
| 24422EUX5 | John Deere Capital Corporation 2.600% 03/07/2024 | 11/15/2022 11/17/2022 | \$300,000.00 | \$291,912.00 | \$291,912.00 | 4.75% | 0.438 0.428 | \$98.72 \$296,166.00 | \$4,254.00 | 0.81% | A2 A |

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of September 30, 2023



| CUSIP | Security Description | Trade Date/ Settlement Date | Par Value | Principal Cost/ Purchased Interest | Total Cost | Yield at Cost | Maturity/ Duration | Market Price/ Market Value | Unrealized Gain/ (Loss) | % of Assets | Moody's/ S&P Rating |
|--|---|-----------------------------------|-----------------------|--|-----------------------|------------------|-----------------------|-------------------------------|----------------------------|----------------|---------------------------|
| 86787EBC0 | Truist Bank 3.200% 04/01/2024 | 11/7/2022 11/9/2022 | \$400,000.00 | \$388,528.00 | \$388,528.00 | 5.36% | 0.507 0.486 | \$98.49 \$393,956.00 | \$5,428.00 | 1.08% | A2 A |
| 05531FBB8 | Truist Financial Corporation 2.850% 10/26/2024 | 11/21/2022 11/23/2022 | \$500,000.00 | \$479,820.00 | \$479,820.00 | 5.08% | 1.077 1.024 | \$96.45 \$482,260.00 | \$2,440.00 | 1.32% | A3 A- |
| 69371RR57 | PACCAR Financial Corp. 0.900% 11/08/2024 | 11/15/2022 11/17/2022 | \$475,000.00 | \$440,638.50 | \$440,638.50 | 4.78% | 1.112 1.076 | \$94.91 \$450,803.50 | \$10,165.00 | 1.24% | A1 A+ |
| 14913R2Y2 | Caterpillar Financial Services Corporation 4.900% 01/17/2025 | 11/15/2022 11/18/2022 | \$500,000.00 | \$501,070.00 | \$501,070.00 | 4.80% | 1.304 1.236 | \$99.27 \$496,335.00 | (\$4,735.00) | 1.36% | A2 A |
| 166764BX7 | Chevron Corporation 1.995% 05/11/2027 | 11/17/2022 11/21/2022 | \$350,000.00 | \$316,627.50 | \$316,627.50 | 4.37% | 3.616 3.368 | \$89.57 \$313,488.00 | (\$3,139.50) | 0.86% | Aa2 AA- |
| 023135BR6 | Amazon.com, Inc. 1.200% 06/03/2027 | 2/10/2023 2/14/2023 | \$750,000.00 | \$656,025.00 | \$656,025.00 | 4.43% | 3.679 3.489 | \$86.78 \$650,872.50 | (\$5,152.50) | 1.79% | A1 AA |
| 037833DB3 | Apple Inc. 2.900% 09/12/2027 | 1/30/2023 2/1/2023 | \$500,000.00 | \$473,255.00 | \$473,255.00 | 4.19% | 3.956 3.618 | \$92.27 \$461,365.00 | (\$11,890.00) | 1.27% | Aaa AA+ |
| SubTotal | | | \$3,775,000.00 | \$3,547,876.00 | \$3,547,876.00 | 4.71% | | \$3,545,246.00 | (\$2,630.00) | 9.73% | |
| Corporate Note | | | | | | | | | | | |
| 48133U5Z1 | JPMorgan Chase Financial Company LLC 5.200% 05/24/2024 | 4/20/2023 4/24/2023 | \$425,000.00 | \$425,000.00 | \$425,000.00 | 5.20% | 0.652 0.591 | \$99.46 \$422,692.25 | (\$2,307.75) | 1.16% | A1 A- |
| SubTotal | | | \$425,000.00 | \$425,000.00 | \$425,000.00 | 5.20% | | \$422,692.25 | (\$2,307.75) | 1.16% | |
| Mortgage-backed Security (Commercial) | | | | | | | | | | | |
| 3137BVZ82 | Federal Home Loan Mortgage Corporation 3.430% 01/25/2027 | 5/18/2023 5/23/2023 | \$500,000.00 | \$486,093.75 | \$486,093.75 | 4.89% | 3.326 1.809 | \$94.58 \$472,895.00 | (\$13,198.75) | 1.30% | Aaa AA+ |
| SubTotal | | | \$500,000.00 | \$486,093.75 | \$486,093.75 | 4.89% | | \$472,895.00 | (\$13,198.75) | 1.30% | |

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of September 30, 2023



| CUSIP | Security Description | Trade Date/ Settlement Date | Par Value | Principal Cost/ Purchased Interest | Total Cost | Yield at Cost | Maturity/ Duration | Market Price/ Market Value | Unrealized Gain/ (Loss) | % of Assets | Moody's/ S&P Rating |
|---|--|--------------------------------|-----------------------|---------------------------------------|-----------------------|---------------|-----------------------|-------------------------------|----------------------------|--------------|------------------------|
| Mortgage-backed Security (Residential) | | | | | | | | | | | |
| 3137BLVK1 | Federal Home Loan Mortgage Corporation 3.116% 07/25/2025 | 7/20/2023 7/25/2023 | \$450,000.00 | \$431,718.75 | \$431,718.75 | 5.20% | 1.822 1.067 | \$95.83 \$431,212.50 | (\$506.25) | 1.18% | Aaa AA+ |
| SubTotal | | | \$450,000.00 | \$431,718.75 | \$431,718.75 | 5.20% | | \$431,212.50 | (\$506.25) | 1.18% | |
| Municipal Bond | | | | | | | | | | | |
| 692039SE1 | Oxnard Union High School District 0.852% 08/01/2024 | 11/3/2022 11/7/2022 | \$425,000.00 | \$395,891.75 | \$395,891.75 | 5.03% | 0.841 0.818 | \$96.17 \$408,714.00 | \$12,822.25 | 1.12% | Aa2 A+ |
| 20772KAG4 | Connecticut, State of 3.230% 01/15/2025 | 11/3/2022 11/7/2022 | \$500,000.00 | \$480,570.00 | \$480,570.00 | 5.13% | 1.299 1.242 | \$97.20 \$485,995.00 | \$5,425.00 | 1.33% | Aa3 AA- |
| 378612AH8 | Glendora, City of 1.988% 06/01/2025 | 11/8/2022 11/10/2022 | \$430,000.00 | \$396,894.30 | \$396,894.30 | 5.24% | 1.674 1.599 | \$94.32 \$405,567.40 | \$8,673.10 | 1.11% | AAA |
| 70914PW40 | Pennsylvania, Commonwealth of 0.950% 08/01/2025 | 11/7/2022 11/9/2022 | \$400,000.00 | \$359,156.00 | \$359,156.00 | 5.00% | 1.841 1.778 | \$92.26 \$369,044.00 | \$9,888.00 | 1.01% | Aa3 A+ |
| 13063D2T4 | California, State of 5.500% 10/01/2025 | 11/10/2022 11/17/2022 | \$200,000.00 | \$204,024.00 | \$204,024.00 | 4.74% | 2.008 1.830 | \$100.29 \$200,572.00 | (\$3,452.00) | 0.55% | Aa2 AA- |
| 801139AE6 | Santa Ana, City of 1.176% 08/01/2026 | 11/7/2022 11/9/2022 | \$380,000.00 | \$326,442.80 | \$326,442.80 | 5.40% | 2.841 2.716 | \$88.49 \$336,265.80 | \$9,823.00 | 0.92% | AA |
| 76913CBB4 | Riverside, County of 2.963% 02/15/2027 | 11/17/2022 11/21/2022 | \$500,000.00 | \$458,065.00 | \$458,065.00 | 5.19% | 3.384 3.138 | \$92.54 \$462,720.00 | \$4,655.00 | 1.27% | Aa2 AA |
| 250375LA8 | Desert Community College District 3.000% 08/01/2027 | 11/9/2022 11/14/2022 | \$320,000.00 | \$293,449.60 | \$293,449.60 | 5.00% | 3.841 3.539 | \$93.18 \$298,176.00 | \$4,726.40 | 0.82% | Aa1 AA |
| 799017WC8 | San Mateo Union High School District 2.187% 09/01/2027 | 11/4/2022 11/8/2022 | \$500,000.00 | \$440,145.00 | \$440,145.00 | 5.02% | 3.926 3.672 | \$90.22 \$451,085.00 | \$10,940.00 | 1.24% | Aaa |
| SubTotal | | | \$3,655,000.00 | \$3,354,638.45 | \$3,354,638.45 | 5.10% | | \$3,418,139.20 | \$63,500.75 | 9.38% | |

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of September 30, 2023



| CUSIP | Security Description | Trade Date/ Settlement Date | Par Value | Principal Cost/ Purchased Interest | Total Cost | Yield at Cost | Maturity/ Duration | Market Price/ Market Value | Unrealized Gain/ (Loss) | % of Assets | Moody's/ S&P Rating |
|--|---|--------------------------------|-----------------------|---------------------------------------|-----------------------|---------------|-----------------------|-------------------------------|----------------------------|--------------|------------------------|
| Negotiable Certificate of Deposit | | | | | | | | | | | |
| 05580AS39 | BMW Bank of North America 4.800% 11/10/2025 | 11/7/2022 11/10/2022 | \$240,000.00 | \$239,460.00 | \$239,460.00 | 4.88% | 2.118 1.947 | \$98.50 \$236,392.80 | (\$3,067.20) | 0.65% | |
| 06740KRH2 | Barclays Bank Delaware 4.950% 11/17/2025 | 11/7/2022 11/16/2022 | \$240,000.00 | \$239,520.00 | \$239,520.00 | 5.02% | 2.137 1.962 | \$98.79 \$237,093.60 | (\$2,426.40) | 0.65% | |
| 795451CJ0 | Sallie Mae Bank 5.000% 11/18/2025 | 11/15/2022 11/18/2022 | \$243,000.00 | \$243,000.00 | \$243,000.00 | 5.00% | 2.140 1.964 | \$98.89 \$240,297.84 | (\$2,702.16) | 0.66% | |
| 178180GS8 | City National Corporation 4.900% 11/24/2025 | 11/15/2022 11/23/2022 | \$243,000.00 | \$242,514.00 | \$242,514.00 | 4.97% | 2.156 1.982 | \$98.69 \$239,804.55 | (\$2,709.45) | 0.66% | |
| 2546732B1 | Discover Bank 4.900% 11/30/2027 | 11/18/2022 11/30/2022 | \$243,000.00 | \$243,000.00 | \$243,000.00 | 4.90% | 4.173 3.660 | \$98.66 \$239,753.52 | (\$3,246.48) | 0.66% | |
| SubTotal | | | \$1,209,000.00 | \$1,207,494.00 | \$1,207,494.00 | 4.96% | | \$1,193,342.31 | (\$14,151.69) | 3.28% | |
| U.S. Treasury Bond | | | | | | | | | | | |
| 9128286A3 | UST 2.625% 01/31/2026 | 11/7/2022 11/8/2022 | \$300,000.00 | \$282,269.53 | \$282,269.53 | 4.62% | 2.342 2.220 | \$94.84 \$284,532.00 | \$2,262.47 | 0.78% | Aaa AA+ |
| 9128286S4 | UST 2.375% 04/30/2026 | 11/4/2022 11/7/2022 | \$325,000.00 | \$302,795.90 | \$302,795.90 | 4.52% | 2.586 2.435 | \$93.90 \$305,158.75 | \$2,362.85 | 0.84% | Aaa AA+ |
| 9128286S4 | UST 2.375% 04/30/2026 | 2/13/2023 2/14/2023 | \$100,000.00 | \$94,710.94 | \$94,710.94 | 4.15% | 2.586 2.435 | \$93.90 \$93,895.00 | (\$815.94) | 0.26% | Aaa AA+ |
| 9128286X3 | UST 2.125% 05/31/2026 | 11/7/2022 11/8/2022 | \$325,000.00 | \$299,228.52 | \$299,228.52 | 4.56% | 2.671 2.526 | \$93.13 \$302,682.25 | \$3,453.73 | 0.83% | Aaa AA+ |
| 9128286X3 | UST 2.125% 05/31/2026 | 2/13/2023 2/14/2023 | \$100,000.00 | \$93,828.12 | \$93,828.12 | 4.15% | 2.671 2.526 | \$93.13 \$93,133.00 | (\$695.12) | 0.26% | Aaa AA+ |
| SubTotal | | | \$1,150,000.00 | \$1,072,833.01 | \$1,072,833.01 | 4.49% | | \$1,079,401.00 | \$6,567.99 | 2.96% | |
| U.S. Treasury Note | | | | | | | | | | | |
| 912828B66 | UST 2.750% 02/15/2024 | 11/3/2022 11/4/2022 | \$475,000.00 | \$462,457.03 | \$462,457.03 | 4.90% | 0.381 0.372 | \$98.98 \$470,159.75 | \$7,702.72 | 1.29% | Aaa AA+ |
| 91282CER8 | UST 2.500% 05/31/2024 | 11/4/2022 11/7/2022 | \$425,000.00 | \$410,291.02 | \$410,291.02 | 4.82% | 0.671 0.649 | \$98.06 \$416,733.75 | \$6,442.73 | 1.14% | Aaa AA+ |
| 91282CFE6 | UST 3.125% 08/15/2025 | 11/8/2022 11/9/2022 | \$450,000.00 | \$433,107.42 | \$433,107.42 | 4.58% | 1.879 1.787 | \$96.45 \$434,002.50 | \$895.08 | 1.19% | Aaa AA+ |

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of September 30, 2023



| CUSIP | Security Description | Trade Date/ Settlement Date | Par Value | Principal Cost/ Purchased Interest | Total Cost | Yield at Cost | Maturity/ Duration | Market Price/ Market Value | Unrealized Gain/ (Loss) | % of Assets | Moody's/ S&P Rating |
|-----------|--------------------------|-----------------------------------|--------------|--|--------------|------------------|-----------------------|-------------------------------|----------------------------|----------------|---------------------------|
| 91282CFP1 | UST 4.250% 10/15/2025 | 11/8/2022 11/9/2022 | \$450,000.00 | \$446,027.34 | \$446,027.34 | 4.57% | 2.047 1.895 | \$98.40 \$442,809.00 | (\$3,218.34) | 1.22% | Aaa AA+ |
| 912828YQ7 | UST 1.625% 10/31/2026 | 11/9/2022 11/10/2022 | \$300,000.00 | \$269,812.50 | \$269,812.50 | 4.41% | 3.090 2.928 | \$90.93 \$272,778.00 | \$2,965.50 | 0.75% | Aaa AA+ |
| 912828YQ7 | UST 1.625% 10/31/2026 | 2/13/2023 2/14/2023 | \$250,000.00 | \$229,013.67 | \$229,013.67 | 4.09% | 3.090 2.928 | \$90.93 \$227,315.00 | (\$1,698.67) | 0.62% | Aaa AA+ |
| 912828U24 | UST 2.000% 11/15/2026 | 11/8/2022 11/9/2022 | \$325,000.00 | \$296,080.08 | \$296,080.08 | 4.44% | 3.132 2.949 | \$91.93 \$298,772.50 | \$2,692.42 | 0.82% | Aaa AA+ |
| 912828U24 | UST 2.000% 11/15/2026 | 2/13/2023 2/14/2023 | \$250,000.00 | \$231,962.89 | \$231,962.89 | 4.10% | 3.132 2.949 | \$91.93 \$229,825.00 | (\$2,137.89) | 0.63% | Aaa AA+ |
| 91282CEF4 | UST 2.500% 03/31/2027 | 11/17/2022 11/18/2022 | \$350,000.00 | \$328,753.91 | \$328,753.91 | 4.03% | 3.504 3.246 | \$92.84 \$324,926.00 | (\$3,827.91) | 0.89% | Aaa AA+ |
| 91282CEN7 | UST 2.750% 04/30/2027 | 11/15/2022 11/16/2022 | \$350,000.00 | \$332,199.22 | \$332,199.22 | 4.01% | 3.586 3.396 | \$93.45 \$327,085.50 | (\$5,113.72) | 0.90% | Aaa AA+ |
| 91282CEW7 | UST 3.250% 06/30/2027 | 11/17/2022 11/18/2022 | \$350,000.00 | \$339,130.86 | \$339,130.86 | 3.99% | 3.753 3.444 | \$94.95 \$332,321.50 | (\$6,809.36) | 0.91% | Aaa AA+ |
| 91282CEW7 | UST 3.250% 06/30/2027 | 7/28/2023 7/31/2023 | \$150,000.00 | \$144,058.59 \$410.67 | \$144,469.26 | 4.36% | 3.753 3.444 | \$94.95 \$142,423.50 | (\$1,635.09) | 0.39% | Aaa AA+ |
| 91282CFB2 | UST 2.750% 07/31/2027 | 11/4/2022 11/7/2022 | \$350,000.00 | \$325,896.48 | \$325,896.48 | 4.38% | 3.838 3.556 | \$93.09 \$325,801.00 | (\$95.48) | 0.89% | Aaa AA+ |
| 91282CFB2 | UST 2.750% 07/31/2027 | 7/28/2023 7/31/2023 | \$200,000.00 | \$188,304.69 | \$188,304.69 | 4.36% | 3.838 3.556 | \$93.09 \$186,172.00 | (\$2,132.69) | 0.51% | Aaa AA+ |
| 91282CFM8 | UST 4.125% 09/30/2027 | 2/13/2023 2/14/2023 | \$550,000.00 | \$552,771.48 | \$552,771.48 | 4.00% | 4.005 3.565 | \$97.87 \$538,290.50 | (\$14,480.98) | 1.48% | Aaa AA+ |
| 91282CFU0 | UST 4.125% 10/31/2027 | 2/13/2023 2/14/2023 | \$285,000.00 | \$286,569.73 | \$286,569.73 | 3.99% | 4.090 3.647 | \$97.79 \$278,710.05 | (\$7,859.68) | 0.77% | Aaa AA+ |
| 91282CFU0 | UST 4.125% 10/31/2027 | 7/28/2023 7/31/2023 | \$250,000.00 | \$248,076.17 \$2,578.13 | \$250,654.30 | 4.32% | 4.090 3.647 | \$97.79 \$244,482.50 | (\$3,593.67) | 0.67% | Aaa AA+ |
| 91282CGC9 | UST 3.875% 12/31/2027 | 2/6/2023 2/7/2023 | \$545,000.00 | \$546,447.66 | \$546,447.66 | 3.81% | 4.258 3.829 | \$96.85 \$527,821.60 | (\$18,626.06) | 1.45% | Aaa AA+ |
| 91282CGH8 | UST 3.500% 01/31/2028 | 2/13/2023 2/14/2023 | \$575,000.00 | \$563,544.92 | \$563,544.92 | 3.95% | 4.342 3.938 | \$95.37 \$548,360.25 | (\$15,184.67) | 1.51% | Aaa AA+ |
| 9128284N7 | UST 2.875% 05/15/2028 | 5/15/2023 5/16/2023 | \$500,000.00 | \$485,820.31 \$39.06 | \$485,859.37 | 3.50% | 4.630 4.202 | \$92.61 \$463,030.00 | (\$22,790.31) | 1.27% | Aaa AA+ |

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of September 30, 2023



| CUSIP | Security Description | Trade Date/ Settlement Date | Par Value | Principal Cost/ Purchased Interest | Total Cost | Yield at Cost | Maturity/ Duration | Market Price/ Market Value | Unrealized Gain/ (Loss) | % of Assets | Moody's/ S&P Rating |
|--------------------|--------------------------|--------------------------------|------------------------|---|------------------------|---------------|-----------------------|-------------------------------|----------------------------|----------------|------------------------|
| 91282CHQ7 | UST 4.125% 07/31/2028 | 8/15/2023 8/16/2023 | \$470,000.00 | \$465,373.44 \$842.93 | \$466,216.37 | 4.35% | 4.841 4.298 | \$97.77 \$459,533.10 | (\$5,840.34) | 1.26% | Aaa AA+ |
| SubTotal | | | \$7,850,000.00 | \$7,585,699.41 \$3,870.79 | \$7,589,570.20 | 4.23% | | \$7,491,353.00 | (\$94,346.41) | 20.57% | |
| Grand Total | | | \$38,298,842.96 | \$36,390,671.10 \$5,116.40 | \$36,395,787.50 | 4.70% | | \$36,427,637.42 | \$36,966.32 | 100.00% | |

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of September 30, 2023



| Transaction Type | Trade Date | Settlement Date | CUSIP | Security Description | Par Value | Principal Amount | Purchased Interest | Total Cost | Yield at Cost |
|------------------|------------|-----------------|-----------|--------------------------------------|-------------------|-------------------|--------------------|-------------------|---------------|
| Purchase | | | | | | | | | |
| Purchase | 9/19/2023 | 9/20/2023 | 4497W0FE3 | ING (U.S.) Funding LLC 06/14/2024 | 474,000.00 | 454,098.32 | | 454,098.32 | 5.89% |
| Total | | | | | 474,000.00 | 454,098.32 | | 454,098.32 | |

| Transaction Type | Trade Date | Settlement Date | CUSIP | Security Description | Par Value | Principal Cost | Total Proceeds | Realized Gain/Loss |
|------------------|------------|-----------------|-----------|------------------------|-------------------|-------------------|-------------------|--------------------|
| Maturity | | | | | | | | |
| Maturity | 9/12/2023 | 9/12/2023 | 3135G0U43 | FNMA 2.875% 09/12/2023 | 300,000.00 | 295,209.00 | 300,000.00 | 4,791.00 |
| Maturity | 9/27/2023 | 9/27/2023 | 459058GL1 | IBRD 3.000% 09/27/2023 | 500,000.00 | 492,408.50 | 500,000.00 | 7,591.50 |
| Total | | | | | 800,000.00 | 787,617.50 | 800,000.00 | 12,382.50 |

| | | | | | | | | |
|--------------|-----------|-----------|-----------|------------------------|-------------------|-------------------|-------------------|-------------------|
| Sell | | | | | | | | |
| Sell | 9/19/2023 | 9/20/2023 | 3130ATVC8 | FHLB 4.875% 06/14/2024 | 450,000.00 | 449,968.50 | 447,885.00 | (2,083.50) |
| Total | | | | | 450,000.00 | 449,968.50 | 447,885.00 | (2,083.50) |

| Transaction Type | Payment Date | Settlement Date | CUSIP | Security Description | Interest Received |
|---------------------------|--------------|-----------------|-----------|--|-------------------|
| Interest/Dividends | | | | | |
| Interest/Dividends | 9/1/2023 | 9/1/2023 | 31846V567 | First American Funds, Inc. | 635.06 |
| Interest/Dividends | 9/1/2023 | 9/1/2023 | 799017WC8 | San Mateo Union High School District 2.187% 09/01/2027 | 5,467.50 |
| Interest/Dividends | 9/5/2023 | 9/5/2023 | 3130ALHH0 | FHLB 0.960% 03/05/2026 | 1,560.00 |
| Interest/Dividends | 9/7/2023 | 9/7/2023 | 24422EUX5 | John Deere Capital Corporation 2.600% 03/07/2024 | 3,900.00 |
| Interest/Dividends | 9/12/2023 | 9/12/2023 | 3135G0U43 | FNMA 2.875% 09/12/2023 | 4,312.50 |

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of September 30, 2023



| Transaction Type | Payment Date | Settlement Date | CUSIP | Security Description | Interest Received |
|--------------------|--------------|-----------------|-----------|---|-------------------|
| Interest/Dividends | 9/12/2023 | 9/12/2023 | 037833DB3 | Apple Inc. 2.900% 09/12/2027 | 7,250.00 |
| Interest/Dividends | 9/13/2023 | 9/13/2023 | 3133XVDG3 | FHLB 4.375% 09/13/2024 | 3,937.50 |
| Interest/Dividends | 9/13/2023 | 9/13/2023 | 3130ATND5 | FHLB 4.375% 09/13/2024 | 6,453.13 |
| Interest/Dividends | 9/13/2023 | 9/13/2023 | 313373B68 | FHLB 4.375% 03/13/2026 | 8,421.88 |
| Interest/Dividends | 9/15/2023 | 9/15/2023 | 3133ENL99 | FFCB 3.375% 09/15/2027 | 5,906.25 |
| Interest/Dividends | 9/15/2023 | 9/15/2023 | 880591EZ1 | TVA 3.875% 03/15/2028 | 10,656.25 |
| Interest/Dividends | 9/19/2023 | 9/20/2023 | 3130ATVC8 | Federal Home Loan Bank of Pittsburgh 4.88% 06/14/2024 | 5,850.00 |
| Interest/Dividends | 9/22/2023 | 9/22/2023 | 3133EM5W8 | FFCB 0.680% 09/22/2025 | 1,445.00 |
| Interest/Dividends | 9/25/2023 | 9/25/2023 | 3130ALNU4 | FHLB 0.680% 03/24/2025 | 1,530.00 |
| Interest/Dividends | 9/25/2023 | 9/25/2023 | 3137BLVK1 | Federal Home Loan Mortgage Corporation 3.116% 07/25/2025 | 1,168.50 |
| Interest/Dividends | 9/25/2023 | 9/25/2023 | 3137BVZ82 | Federal Home Loan Mortgage Corporation 3.430% 01/25/2027 | 1,429.17 |
| Interest/Dividends | 9/27/2023 | 9/27/2023 | 459058GL1 | IBRD 3.000% 09/27/2023 | 7,500.00 |
| Interest/Dividends | 9/29/2023 | 9/29/2023 | 3130AP3A1 | FHLB 0.850% 06/29/2026 | 1,593.75 |
| Total | | | | | 79,016.49 |

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of September 30, 2023



| Transaction Type | Trade Date | Settlement Date | Transaction Description | Amount |
|-----------------------|------------|-----------------|-------------------------|-------------------|
| Custodian Fee | | | | |
| Custodian Fee | 9/25/2023 | 9/25/2023 | Cash Out | (303.80) |
| Total | | | | (303.80) |
| Management Fee | | | | |
| Management Fee | 9/18/2023 | 9/18/2023 | Cash Out | (2,435.42) |
| Total | | | | (2,435.42) |

Paradise Recreation & Park District - Operating Account

STATEMENT DISCLOSURE

As of September 30, 2023



Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

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Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk. The investment return and principal value of an investment will fluctuate so that an investors shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

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CERBT Account Update Summary

Paradise Recreation and Park District

as of September 30, 2023

OPEB Valuation Report Summary

| OPEB Actuarial Valuation Report by Demsey, Filliger, and Associates | |
|---|------------|
| Valuation Date | 7/1/2020 |
| Measurement Date | 7/1/2020 |
| Total OPEB Liability (TOL) | \$391,761 |
| Valuation Assets | \$0 |
| Net OPEB Liability (NOL) | \$391,761 |
| Funded Status | 0% |
| Actuarially Determined Contribution (ADC) | \$19,809 |
| CERBT Asset Allocation Strategy | Strategy 2 |
| Discount Rate | 2.45% |

CERBT Account Summary

| As of September 30, 2023 | Strategy 2 |
|---------------------------|------------|
| Initial contribution (NA) | NA |
| Additional contributions | \$0 |
| Disbursements | \$0 |
| CERBT expenses | (\$37) |
| Investment earnings | (\$8,202) |
| Total assets | \$171,761 |
| Net rate of return | -4.56% |

Cash Flow Summary by Fiscal Year

| Fiscal Year | Contributions | Disbursements | Cumulative Investment Gains (Losses) | Cumulative Fees | Cumulative Ending Assets |
|-----------------|---------------|---------------|--------------------------------------|-----------------|--------------------------|
| 2006-07 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2007-08 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2008-09 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2009-10 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2010-11 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2011-12 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2012-13 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2013-14 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2014-15 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015-16 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016-17 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017-18 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2018-19 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019-20 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2020-21 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2021-22 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2022-23 | \$180,000 | \$0 | \$0 | \$0 | \$180,000 |
| as of 9/30/2023 | \$0 | \$0 | (\$8,202) | (\$37) | \$171,761 |

CERBT/CEPPT Investment Returns Outperform Benchmarks

Periods ended August 31, 2023

| Fund | Assets | 1 Month | 3 Months | FYTD | 1 Year | 3 Years | 5 Years | 10 Years | ITD |
|---|-------------------------|---------|----------|--------|--------|---------|---------|----------|-------|
| CERBT Strategy 1 (Inception June 1, 2007) | \$15,284,492,297 | -2.43% | 3.97% | 0.33% | 4.78% | 3.02% | 4.86% | 6.21% | 4.93% |
| Benchmark | | -2.45% | 3.90% | 0.30% | 4.59% | 2.82% | 4.61% | 5.86% | 4.53% |
| CERBT Strategy 2 (Inception October 1, 2011) | \$1,845,156,567 | -2.18% | 2.45% | -0.20% | 2.21% | 0.70% | 3.70% | 5.04% | 5.96% |
| Benchmark | | -2.19% | 2.41% | -0.21% | 2.07% | 0.56% | 3.53% | 4.74% | 5.69% |
| CERBT Strategy 3 (Inception January 1, 2012) | \$777,279,443 | -1.96% | 1.36% | -0.53% | 0.39% | -0.62% | 2.90% | 4.10% | 4.42% |
| Benchmark | | -1.96% | 1.32% | -0.55% | 0.28% | -0.71% | 2.77% | 3.81% | 4.15% |
| CERBT Total | \$17,906,928,307 | | | | | | | | |
| CEPPT Strategy 1 (Inception October 1, 2019) | \$128,316,243 | -1.83% | 2.47% | 0.04% | 3.99% | 1.10% | - | - | 3.09% |
| Benchmark | | -1.88% | 2.41% | 0.00% | 3.74% | 0.89% | - | - | 2.98% |
| CEPPT Strategy 2 (Inception January 1, 2020) | \$45,226,251 | -1.36% | 0.99% | -0.25% | 1.87% | -1.47% | - | - | 0.26% |
| Benchmark | | -1.39% | 0.95% | -0.30% | 1.80% | -1.59% | - | - | 0.14% |
| CEPPT Total | \$173,542,494 | | | | | | | | |

CERBT Portfolios

| 2022 Capital Market Assumptions | CERBT Strategy 1 | CERBT Strategy 2 | CERBT Strategy 3 |
|---------------------------------|------------------|------------------|------------------|
| Expected Return | 6.0% | 5.5% | 5.0% |
| Risk | 12.1% | 9.9% | 8.4% |

CERBT Portfolio Details

| Asset Classification | Benchmark | CERBT Strategy 1 | CERBT Strategy 2 | CERBT Strategy 3 |
|--|--|------------------|------------------|------------------|
| Global Equity | MSCI All Country World Index IMI (Net) | 49% ±5% | 34% ±5% | 23% ±5% |
| Fixed Income | Bloomberg Long Liability Index | 23% ±5% | 41% ±5% | 51% ±5% |
| Global Real Estate (REITs) | FTSE EPRA/NAREIT Developed Index (Net) | 20% ±5% | 17% ±5% | 14% ±5% |
| Treasury Inflation Protected Securities (TIPS) | Bloomberg US TIPS Index, Series L | 5% ±3% | 5% ±3% | 9% ±3% |
| Commodities | S&P GSCI Total Return Index | 3% ±3% | 3% ±3% | 3% ±3% |
| Cash | 91-Day Treasury Bill | 0% +2% | 0% +2% | 0% +2% |

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, fee rate may change in the future
 - Fee is applied daily to assets under management
 - 10 basis points - CERBT
 - 25 basis points - CEPPT

CEPPT/CERBT Consistently Low Fee Rate History

| Fiscal Year | CERBT | CEPPT |
|-------------|--------------------|--------------------|
| 2007-2008 | 2.00 basis points | - |
| 2008-2009 | 6.00 basis points | - |
| 2009-2010 | 9.00 basis points | - |
| 2010-2012 | 12.00 basis points | - |
| 2012-2013 | 15.00 basis points | - |
| 2013-2014 | 14.00 basis points | - |
| 2014-2019 | 10.00 basis points | - |
| 2019-2023 | 10.00 basis points | 25.00 basis points |

632 Prefunding Program Employers

605 CERBT and 92 CEPPT

- State of California
- 160 Cities or Towns
- 10 Counties
- 83 School Employers
- 32 Courts
- 345 Special Districts and other Public Agencies
 - (106 Water, 36 Sanitation, 34 Fire, 26 Transportation)

Financial Reporting

- CERBT is the Plan
 - Provides audited and compliant GASB 75 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in February each year

| CERBT FNP Fiscal Year | Availability |
|---|--|
| <p style="text-align: center;"><u>2019-20</u></p> <p style="text-align: center;"><u>2020-21</u></p> <p style="text-align: center;"><u>2021-22</u></p> | <p style="text-align: center;">Available at <u>https://www.calpers.ca.gov/cerbt</u></p> |
| <p style="text-align: center;">2022-23</p> | <p style="text-align: center;">February 2024</p> |

Questions? Where to Get Trust Fund Information?

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| Robert Sharp | Assistant Division Chief | Robert.Sharp@calpers.ca.gov | (916) 795-3878 | (916) 397-0756 |

| Program E-mail Addresses | Prefunding Programs Webpages |
|---|--|
| CEPPT4U@calpers.ca.gov – Questions & Document Submittal | www.calpers.ca.gov/CEPPT |
| CERBT4U@calpers.ca.gov – Questions & Document Submittal | www.calpers.ca.gov/CERBT |
| CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System | www.your-fundaccount.com/calpers |