



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, August 14, 2019, 6:00 pm

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

1. CALL TO ORDER

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests: Holly Pladson, Certified Public Accountant
- 1.4. Special Presentations: None

2. PUBLIC COMMENT

3. PUBLIC HEARING – FINAL BUDGET

OPEN PUBLIC HEARING

At this time the PRPD Board of Directors will open the Public Hearing for public comment and discussion concerning the 2019-2020 PRPD final budget.

PUBLIC HEARING PROCEDURES

- 1. Staff Report
- 2. Open Hearing to the Public (3 minutes maximum per speaker)
- 3. Close Hearing to the Public
- 4. Board Discussion
- 5. Motion
- 6. Vote

CLOSE PUBLIC HEARING

- | | | |
|----|--|--|
| 1. | Staff recommends that the PRPD Board of Directors adopt Resolution #19-08-1-464 adopting the Fiscal Year 2019-2020 final budget for Fund 2510 in the amount of \$2,368,330.00; and funds as detailed in Exhibit B, or postpone adopting the final budget until a later date. | Action
Adopt or
Postpone
Final Budget |
| 2. | Staff recommends that the PRPD Board of Directors adopt Resolution #19-08-2-465 adopting the 2019-2020 PRPD General Reserves of \$630,000.00. | Action |

4. CONSENT AGENDA

- 4.1. Board Minutes:
 - A. Special Meeting of July 10, 2019
 - B. Regular Meeting of July 10, 2019
- 4.2. Correspondence: None

- 4.3. Payment of Bills/Disbursements (Warrants and Checks Report):
Check #049713 to and including #049885 in the total amount of \$256,872.75 including reported refunds and voided checks.
- 4.4. Information Items (Acceptance only):
- A. Draft Safety Committee Minutes of July 17, 2019
 - B. Fixed Asset Equipment Deletion Request dated July 25, 2019

5. COMMITTEE REPORTS

- 5.1. Finance Standing Committee (Rodowick/Bellefeuille)
The Committee met on August 1, 2019 with District Accountant Holly Pladson, CPA to review the 2017-2018 Draft Audit.
A written report of this meeting will be reviewed

6. DISTRICT MANAGER'S REPORT

- 6.1. District Report (Manager's Report)

7. CLOSED SESSION: NONE

8. OLD BUSINESS

- 8.1. Ice Rink Program Status – Oral Report

9. NEW BUSINESS

- 9.1. 2017-2018 Final Audit
The Board will review the independent audit for fiscal year ending June 30, 2018 prepared by Holly Pladson, Certified Public Accountant.
Recommendation: *Accept as presented.*
- 9.2. Amendment to Audit Agreement for F/Y 2018-19
The Board will consider an amendment to the F/Y 2018-19 audit agreement submitted by Holly Pladson, CPA originally approved by the Board of Directors on November 14, 2017.
Recommendation: *Approve amendment as presented or alternatively the Board will choose to seek additional proposals.*
- 9.3. Resolution #19-08-3-466 Application for Statewide Park Development and Community Revitalization Program Grant Funds – Lakeridge Park
The Board will consider approving a resolution authorizing staff to submit an application for grant funds through the Statewide Park Development and Community Revitalization Program for Camp Fire Community Recovery – Lakeridge Park Development Project.
Recommendation: *Approve Resolution as presented and authorize staff to submit application for grant funding.*
- 9.4. Resolution #19-08-4-467 Application for Proposition 68 Sierra Nevada Watershed Improvement Program Strategic Land Conservation Grant Program of 2019 under the Park and Water Bond Act of 2018 Grant Funds – Acquisition to expand and enhance Noble Park and Oak Creek Park
The Board will consider approving a resolution authorizing staff to submit an application for grant funds through Proposition 68 Sierra Nevada Watershed Improvement Program Strategic Land Conservation Grant Program of 2019 under the Park and Water Bond Act of 2018 – Acquisition to expand and enhance Noble Park and Oak Creek Park.
Recommendation: *Approve Resolution as presented and authorize staff to submit application for grant funding.*

9.5. Resolution #19-08-5-468 Application for Proposition 68 Sierra Nevada Watershed Improvement Program Strategic Land Conservation Grant Program of 2019 under the Park and Water Bond Act of 2018 Grant Funds – Acquisition Support for Park and Recreation Land Expansion Portfolio within the Footprint of the Camp Fire

The Board will consider approving a resolution authorizing staff to submit an application for Proposition 68 Sierra Nevada Watershed Improvement Program Strategic Land Conservation Grant Program of 2019 under the Park and Water Bond Act of 2018 Grant Funds – Acquisition Support for Park and Recreation Land Expansion Portfolio within the Footprint of the Camp Fire.

Recommendation: *Approve Resolution as presented and authorize staff to submit application for grant funding.*

9.6. Scheduling of September 2019 Board Meeting Date

Due to scheduling conflicts with staff and the Board Chairperson, the Board will consider rescheduling the September 11, 2019 Board meeting to September 18, 2019.

Recommendation: *Reschedule September 2019 Board meeting to September 18, 2019 at 6:00 p.m. in Room B of the Terry Ashe Recreation Center or choose an alternate date.*

9.7. Ridge Presbyterian Church Facility Rental Request

The congregation is seeking approval on a long-term rental of the Terry Ashe Recreation Center as detailed in their correspondence dated July 31, 2019. Staff recommends a 3-month reservation and staff and applicant will work on a long-term agreement.

Recommendation: *Review, comment, and potential action on solution presented at the BOD meeting.*

10. BOARD COMMENT

11. ADJOURNMENT

Adjourn to the next regular meeting on September 11, 2019 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

Paradise Recreation and Park District
2019-2020
Budget and Financial Report



Board of Directors

Mary Bellefeuille	Chairperson
Al McGreehan	Vice Chairperson
Robert Anderson	Secretary
Steve Rodowick	Director
Julie Van Roekel	Director
Dan Efseaff	District Manager



Paradise Recreation and Park District

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About the Cover: an unidentified iris (likely Iris hartwegii) flowers in a burned area of Crain Park in the Concow area of the District. Crain Park suffered less intensive fire than other areas of Concow during the Camp Fire.

I. BUDGET OVERVIEW

A. Introduction

Paradise Recreation & Park District (PRPD) Staff respectfully submits the Fiscal Year 2019-20 budget for our Board of Directors (BOD) review and consideration.

The PRPD Board of Directors adopted a Preliminary budget and staff posted a Notice of Public Hearing for the regularly scheduled July Board meeting (July 10, 2018). Staff later recommended a delay of the budget adoption for the August Board meeting (August 14, 2019). At meeting, the Board will consider the final PRPD 2019-20 budget. The Finance Committee reviewed the budget at the July 8, 2019 meeting.

The Notice of Public Hearing was posted on the District's web page, the local newspaper, and at six public facilities within the District (Terry Ashe Recreation Center, Paradise Town Hall, Paradise Library, Magalia Post Office, Concow School and Centerville Museum.)

The budget reflects our best estimate with considerable uncertainty associated with the repercussions of the Camp Fire. The District will be watching revenue and expenditures carefully in FY 2019-20.

B. Budget Calendar and Process

Several steps involve the development of the budget (Table 1). First, supervisors submitted requests (Staff Worksheet) to the District Manager. The District Manager reviewed and modified these initial numbers based on actual expense and income numbers and projections and this became the Draft District budget.

After review and input from Staff and the Finance Committee, the draft became the preliminary budget (introduced at a BOD meeting). After a 30-day comment period, the BOD reviews the preliminary budget (which may reflect revisions) and once adopted becomes the Final Fiscal Year Budget.

Table 1. Proposed Paradise Recreation and Park District 2019-20 Budget Calendar.

Proposed Date	Milestone
1/31/2019	<ul style="list-style-type: none"> Develop Budget Framework Supervisors' Fixed Asset request to Manager
2/1/19	<ul style="list-style-type: none"> District Manager provides revised budget request to staff
2/15/2019	<ul style="list-style-type: none"> Supervisors' budgets to Manager (rough draft)
3/1/2019	<ul style="list-style-type: none"> Supervisors' budgets to Manager (final draft)
3/15-3/31/2019	<ul style="list-style-type: none"> Finance Committee reviews rough draft budget and short and long-term capital improvements
4/10/2019	<ul style="list-style-type: none"> Budget (rough draft) presented to the PRPD Board of Directors for review in Manager's Report.
4/10 - 5/8/2019	<ul style="list-style-type: none"> PRPD Board of Directors budget review period
5/8/2019	<ul style="list-style-type: none"> Present 2019-20 budget binders to the PRPD Board of Directors for review in Manager's Report. Adopt preliminary budget

Proposed Date	Milestone
6/12/2019	<ul style="list-style-type: none"> • Set public hearing for June 12, 2018 • Public Hearing • Adopt final PRPD 2019-20 budget

In comparison to the proposed calendar (Table 1), the District is approximately 1-2 months behind schedule. The impacts related to the Camp Fire subsequently delayed the audit and budget process.

C. Budget Analysis and Financial Outlook

1. Income

1. Income assumptions for the District fall below last year's budget estimate. The Camp Fire will result in a dramatic decrease in property tax revenue for the District. Fortunately, the legislature will provide a 3 year backfill (FY 19-20, FY 20-21 and FY 21-22) to bridge that gap. The District will need to develop an analysis and plan for FY 2022-2023 that addresses that shortfall and either revenue.
2. Tax revenue contributed the largest amount to income. Staff selected a conservative estimate (flat) for the FY 2019-20 budget for tax revenue over the estimated FY 2018-19 budget.
3. The Camp Fire dramatically curtailed program income, as of year-end, PRPD collected \$172,715 in program revenue (35% of estimate for year), representing a dramatic drop from previous years. For the FY2019-20 budget, we budgeted about half of the projected income for last year. This will be monitored closely during the year.
4. Impact fees are restricted funds that can only be used for park acquisition, development, and facilities. As these fees cannot be used for operations, they are allocated into different funding sources. Actual impact fees in FY 2018-19, substantially exceeded expectations (the first year, budgeted separately). Given the uncharted territory for FY 2019-20, Staff assumed a mean estimate between last year's budget estimate and actuals. If building proceeds more rapidly, this will increase the funds available for new park acquisition and development.
5. We set significant goals for increased donation and fundraising income.

2. Expenses

1. Overall, the District will finish FY 2018-19 significantly under the expense budget for the year (over \$200,000), with lower payroll expenses making the largest contribution. A substantial amount will be off-set with insurance reimbursements related to the Camp Fire. The amount of reimbursement will be determined in FY 2019-20.

2. Payroll expenses continue as the largest expense category for the District. We anticipate payroll to occupy less than 65% of the total operation budget in FY 2019-20 with maintenance and repair expenses (5360) about 6.3% of the budget.
3. Utility costs were lower than last FY. As facilities come back on line, we anticipate that our utility costs will increase over these levels.
4. Program expenses such as contractor/instructor wages are scaleable and we will need to balance class income with the need to restart programs for the community. We will seek
5. With increased need for outside labor and the development of projects for grants, we anticipate a small increase in professional services (5330). For example, we expect to use outside services to aide with vegetation removal for fire risk reduction and trail maintenance.

3. Allocations

This section accounts for funds that need to be reserved for other purposes or fund transfers (more of a balance sheet transaction). As we developed a budget with the idea that income and expenses would balance, this considers the cash fund balance that may carry over between years.

1. The budget sets aside \$100,000 for contingencies.
2. Approximately \$375,000 of the cash balance will be available for Capital Improvement Projects (CIP) and \$80,000 for new equipment/vehicles.
3. Impact Fee income will be transferred into the appropriate impact fee fund. Any grant applications will be allocated to the appropriate CIP.
4. The Reserves for Future Expenditures is an estimate of the remaining balance in the fund after expenses and allocations have been made. In the past, much of the proceeds would go into Accumulative Capital Outlay (ACO) funds; however, we recommend that funds remain unrestricted to allow for cash flow and flexibility for expenditures during this budget cycle. Therefore, ACO is unchanged from last year.

4. Challenges and Opportunities

1. The most significant challenges in the next FY will be the recovery from impacts from the Camp Fire. Development of alternative revenues and strategies will be critical for the long-term success of the organization.
2. Several opportunities will arise and mature for the District in this FY that are unknown and it will be important that the District remain nimble to successfully bring new facilities and services to the community. However, the District will need to look at any long-term impacts on operating budgets in future years along with the opportunities.

3. The increase in minimum wages will remain as one of the biggest challenges regarding the budget. The increase also translates into increases to other staff as well. Buoyed by the success in reducing the Worker's Compensation Expenses, we will strive to continue safe practices that reduce the organization's experience rate over the next few years, and examine our general liability insurance.
4. During the disaster recovery staff have freshen up some facilities; however, we will need to embark on a phase of capital improvements and grant writing to replace older (excess of 60 years) facilities that are in poor condition and difficult to maintain. As outlined in last year's budget Aquatic Park and Moore Road Park need major repairs. While there are many immediate repairs that need to be initiated, the cost and scope associated with a larger renovation, is uncertain.

Therefore, staff proposes a phased approach for several parks. Staff proposes the development (or update) of management plans for Coutolenc, Lakeridge, Crain, Noble, and Bille Parks. These plans will have a similar planning phase to determine a scope of work, appropriate activities, costs, and in some cases, specifications. For undeveloped parks, we will specify appropriate interim uses. While additional more detailed plans may have to be developed, these plans lay the foundation for grant proposals and may satisfy environmental compliance requirements that must be completed. They will also outline an implementation timeline. In addition, several of these plans will initiate improvements that may be implemented in the next FY.

5. During FY 2019-20, the District will embark on an aggressive effort to implement many conservation practices and Capital Improvement Projects (CIP). While there will be a time lag in the return on investment, we anticipate savings in the next Fiscal Year which will be greater in the years to come. For FY 2019-20, we estimated a slight decrease in utilities. In contrast, we observed a greater than \$20,000 increase comparing FY 2017-18 utility costs to actual costs to date (as of 5/31/18). In anticipation of these efforts, Staff members are working with outside parties to conduct an energy audit of facilities.

5. What's New in the FY 2019-20 Budget

The following section highlights changes in this budget approach in comparison to last year.

1. The FY 2019-20 budget completes the transition from the previous accounting code system into a new one that provides a decidedly "big picture" approach.
2. Staff made several assumptions regarding staffing levels for the next Fiscal Year. These may be summarized as follows:
 - The salary and payroll estimates reflect increases in the salary scale adopted and minimum wage at the June 2019 meeting.
 - While we have several full-time positions open, we plan on temporarily filling them predominately with part time staff positions. However, the District will

need to likely embark on hiring some full-time staff to take on the supervision of part time programs.

- The wages and salary budget allows for the addition of interns and for a part time outreach coordinator.

D. Changes from preliminary budget

1. Estimated income was lowered to \$2,006,400 resulting from a lower estimate from grant income. While we have high expectations for large grants, they will likely reside in Capital Improvements and because of the uncertainty, we felt it prudent to lower expectations.
2. We lowered expenses slightly to \$2,175,230.
3. We anticipate the use of cash balance funds \$168,830 to balance the operating budget.
4. The CIP budget reflects an increase in potential Construction In Progress/Capital Projects. This will likely be triggered in order to supplement successful acquisitions or grants. Grant opportunities have accelerated under the current funding cycle.

E. Recommendations

To improve the District's budgetary practices, processes, and to improve institutional learning, staff proposes several recommendations for the next FY and in the next budget cycle. Note that some of these are retained from the last budget document. These may be summarized as follows:

1. Improve adherence to budget timeline. We anticipate additional improvements and staff stability will improve budget process and will initiate the staff process earlier than last year.
2. Develop a strategic plan and priorities for the District and incorporate those goals into next year's budget. The first strategic planning session is planned for August, 2019.
3. Last year's budget noted the following:

"Work with BOD and Staff to consider formalizing (many of these are implicitly followed now) the CIP process for next year. For example, the steps could resemble the following:

- Establish a capital planning committee/BOD evaluate projects
- Take inventory of existing capital assets
- Evaluate previously approved, unimplemented or incomplete projects
- Assess financial capacity
- Solicit, compile and evaluate new project requests
- Prioritize projects

- Develop a financing plan
- Adopt a capital improvement program
- Monitor and manage approved projects within the CIP
- Update existing/ongoing capital programs

Associated with that effort, the District could 1) update the Inventory of District Facility Projects, Improvements, and Equipment needs and 2) review the District Master Management Plan needs. These efforts could support the next Master Plan revision and develop updated priorities and inform decisions for the FY 2019-20 budget cycle and/or grant applications.”

The District worked on several of these options in the past year, and we retain these to allow us to improve our capacity for the FY 2020-21 cycle.

4. Review the structure and organization of Donations and the Designated Funds (2514) to simplify and remove defunct funds. Consider a separate General Reserve account number for internal tracking.
5. Identify the areas that PRPD provides free or low-cost services to other organizations and enumerate the costs and value or services that the District receives in return.
6. Recommend that next year’s budget document consider a section on budget statements and policies. These may reflect year to year considerations as well as long-term policy. One of the more important items may be related to reserves.

While this budget cycle reserves remaining funds as a cash reserve and provides maximum flexibility, staff recommends that for the next budget cycle the District review reserve fund policies and actions and develop reserve funds (especially an operating reserve fund). This fund could provide a set amount (i.e. 25% of the operating budget) and the circumstances when it can be accessed (an example could be the fund could be accessed under the following circumstances, with Board approval: 1. Federal/State budget cuts resulting in loss of grant funding; 2. Local revenue shortfalls due to a downturn in the local economy; 3. Increase in demand for specific service without another source of recovery; 4. Legislative or judicial mandates to provide new or expanded services or programs without new or fully off-setting revenues; 5. One-time Board approved expenses; 6. Unexpected increases in inflation (Consumer Price Index); or 7. Natural disasters (earthquakes, fires or other general infrastructure failures).

7. Conduct a staffing analysis and compare to national or state averages. For example, the annual National Recreation and Park Association (NRPA) Field Report provide averages of Full Time Equivalent (FTE) estimates for maintenance staffing for comparable Districts.
8. The District is improving public transparency and the budget summary and budget document will be posted on the PRPD webpage.

II. 2019-20 BUDGET

This section provides an overview and detailed information on the FY 2019-20 budget. The information includes:

- The distribution of income and expenses (Figures 1 and 2).
- A Budget Summary, General Operating Fund Balances, Allocations from the General Fund, and Capital Projects Funding Summary (Table 2).
- A more detailed breakdown of the FY 2019-20 operations budget expenses and comparison to FY 2016-17 actuals, FY 2017-18 year to date and approved budget (Table 3). The table also provides the percentage that each line item contributes to income or expenses and the dollar amount difference with the last FY.

Fund information will help complete forms required by Butte County, such as the:

- Financing Sources and Uses by Budget Unit; and
- Compliance with Proposition 4 – FY 2019-20 Appropriation Limit.

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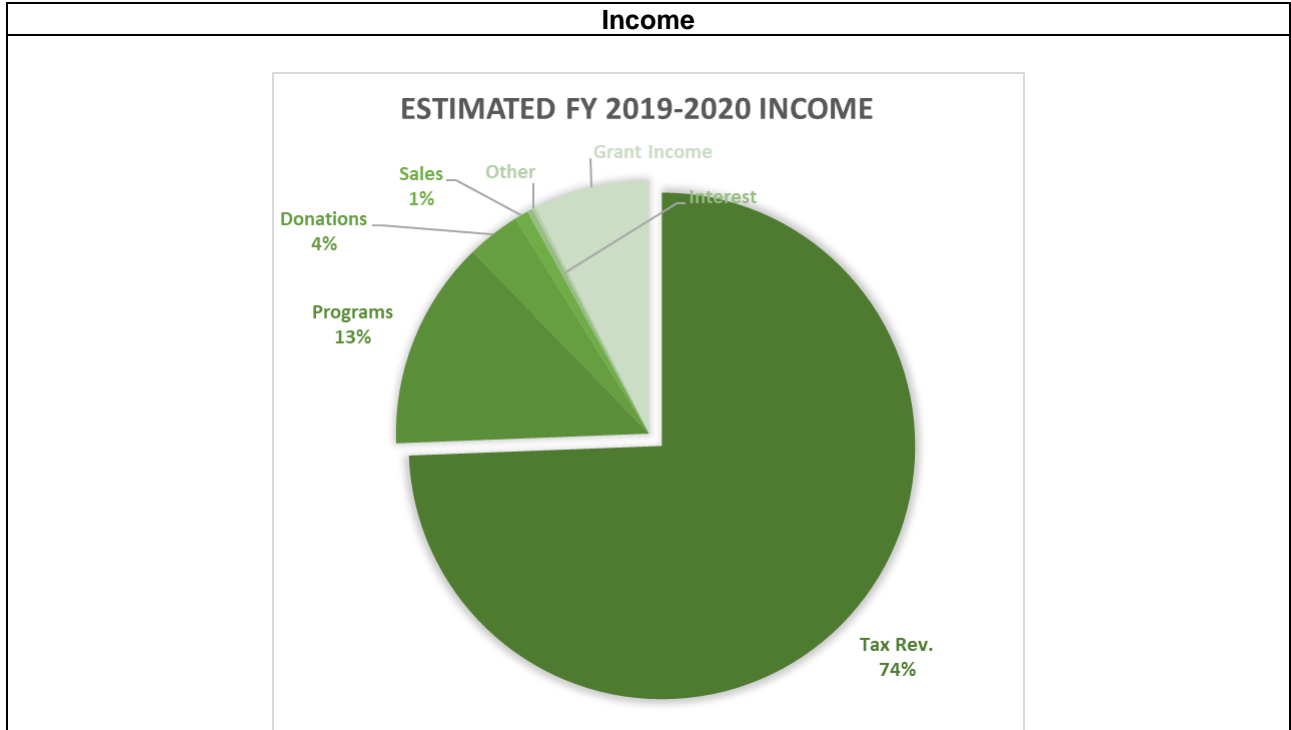


Figure 1. FY 2019-20 Estimated PRPD Income.

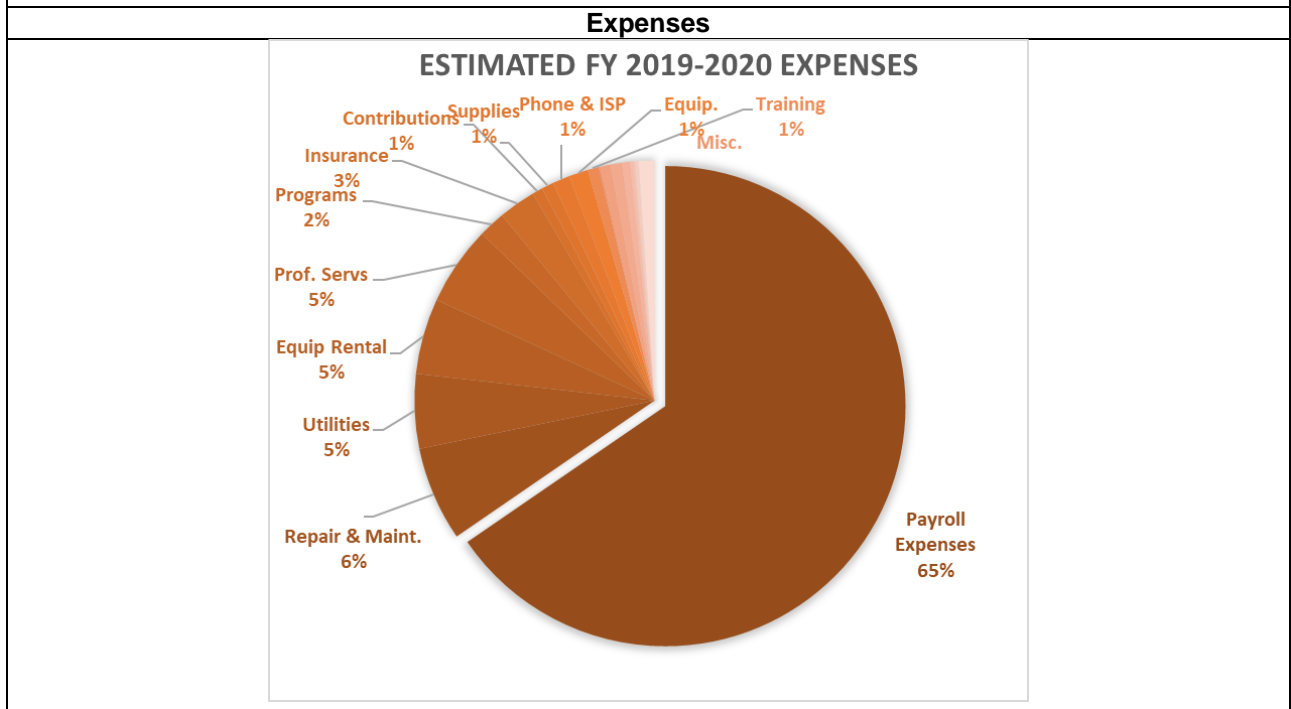


Figure 2. FY 2019-20 Estimated PRPD Expenses.

Table 2. FY 2019-20 PRPD District General Fund (2510) Budget and Summary

	Description	Code	Budget
Operating Budget			
Funding Resources			
Income			
	4100 · Tax Revenue	4100	1,445,600
	4200 · Impact Fee revenue	4200	63,200
	4300 · Program Income	4300	259,400
	4350 · Concession & Merchandise sales	4350	17,000
	4400 · Donation & Fundraising Income	4400	66,000
	4500 · Grant Income	4500	144,200
	4600 · Other Revenue	4600	4,000
	4900 · Interest Income	4900	7,000
	Total Income		2,006,400
Expense			
	5000 · Payroll Expenses	5000	1,409,980
	5100 · Program Expenses	5100	38,850
	5140 · Fundraising Expense	5140	20,000
	5200 · Advertising & Promotion	5200	16,500
	5220 · Bank & Merchant Fees	5220	4,700
	5230 · Contributions to Others	5230	15,100
	5240 · Copying & Printing	5240	1,000
	5260 · Dues, Mbrshps, Subscr, & Pubs	5260	11,600
	5270 · Education, Training & Staff Dev	5270	16,000
	5280 · Equip., Tools & Furn (<\$5k)	5280	28,000
	5290 · Equipment Rental	5290	110,000
	5300 · Insurance	5300	54,000
	5320 · Miscellaneous Expense	5320	2,200
	5330 · Professional & Outside services	5330	115,000
	5340 · Postage & Delivery	5340	2,500
	5350 · Rent-Facility use fees	5350	15,200
	5360 · Repair & Maintenance	5360	136,900
	5370 · Supplies - Consumable	5370	17,500
	5380 · Taxes, Lic., Notices & Permits	5380	4,200
	5390 · Telephone & Internet	5390	25,000
	5400 · Transportation, Meals & Travel	5400	23,000
	5410 · Utilities	5410	108,000
	Total Expense		2,175,230
	Total Net Operating Income and Expenses		-168,830
Beginning Fund Balance			
	1011 · General Operating (Cash) - 2510	1011	784,576
	Total Available Funds		1,932,059

Other Budgeted Expenditures (Allocations from General Fund)			
	Accumulated Capital Outlay (ACO)	1012	0
	Contingency	1013	100,000
	Construction in Progress (CIP)/Fixed Assets	1800	375,000
	General Reserve		0
	Imprest Cash Reserve		0
	Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200	63,200
	Reserves for Future Expenditure		1,137,030
	Scholarship Funds (Scholarship Granted (Contra to Acct.4400)	4401	8,000
	Vehicles	1740	80,000
	Allocations-Total		1,763,230
	Total Revenue and Funds Available		3,938,459
	Total Expenses and Allocations		3,938,459
	Net Income		0
	Beginning Total Available Fund Balance		1,932,059
	Ending Total Available Fund Balance		1,237,030
Summary			
	Grand Total Budget		
	Total Income		2,006,400
	Expense		
	Total Salary and Benefits		1,409,980
	Total Services and Supplies		765,250
	Total Contributions to Others		15,100
	Total Expense		2,175,230
	Total Available Funds		1,932,059
	Total Allocations		1,763,230
	Net Income		0
Reserves			
	Accumulated Capital Outlay (ACO)		626,700
	General Reserve		3,000
	Imprest Cash Reserve		300
	Allocations-Total		630,000
	Reserves for Future Expenditures		507,030

Table 3. FY 2019-20 PRPD District General Fund (2510) Budget Detail and Comparison to Past FY.

Description	Code	FY 2016 - 2017		FY 2017 - 2018		FY 2018 - 2019			% YTD	FY 2019 - 2020
		Actual	Actual		Final	Actual (6/30/19)	Approved	Remaining		Budget
Operating Budget										8%
Funding Resources										
Income										
4100 · Tax Revenue	4100	1,355,485	1,437,377		1,418,120	1,411,840.13	1,445,490	-33,650	98%	1,445,600
4200 · Impact Fee revenue	4200	66,149	41,902		0	87,345.34	54,225	33,120	161%	63,200
4300 · Program Income	4300	451,673	420,167		471,252	172,715.08	483,890	-311,175	36%	259,400
4350 · Concession & Merchandise sales	4350	18,412	11,366		25,480	-500.00	24,520	-25,020	-2%	17,000
4400 · Donation & Fundraising Income	4400	29,352	21,101		18,000	17,741.83	57,000	-39,258	31%	66,000
4500 · Grant Income	4500	200	4,412		1,500	1,106.00	1,500	-394	74%	144,200
4600 · Other Revenue	4600	7,030	70,997		7,680	7,752.33	7,400	352	105%	4,000
4900 · Interest Income	4900	6,447	8,411		6,000	607.78	7,945	-7,337	8%	7,000
Total Income		1,934,748	2,015,732		2,080,744	1,698,608	2,081,970	-383,362	82%	2,006,400
Expense										
5000 · Payroll Expenses										
5010 · Wages & Salaries	5010	940,181	933,440		931,662	827,617.88	1,078,062	-250,444	77%	1,088,580
5020 · Employer Taxes	5020	73,312	77,795		80,621	61,906.63	81,900	-19,993	76%	65,300
5030 · Employee Benefits	5030	199,585	190,350		191,528	190,035.50	198,800	-8,765	96%	189,000
5040 · Workers Comp Expense	5040	71,636	53,658		99,496	44,930.00	60,000	-15,070	75%	60,000
5050 · Accrued Comp, Sick, & Vacation	5050	0	0		4,200	0.00	4,000	-4,000	0%	4,000
5060 · Other Personnel Costs	5060	3,386	11,211		3,000	25,692.78	3,100	22,593	829%	3,100
Total 5000 · Payroll Expenses	5000	1,288,100	1,266,454		1,166,267	1,150,183	1,425,862	-275,679	81%	1,409,980
5100 · Program Expenses										
5110 · Concession & Merchandise Exp.	5110	13,316	5,838.26		15,850	2,452.62	14,450	-11,997	17%	11,200
5130 · Program Supplies	5130	23,222	38,836		25,735	14,795.09	26,625	-11,830	56%	27,650
Total 5100 · Program Expenses	5100	36,538	44,674		40,243	17,247.71	41,075	-23,827	42%	38,850
5140 · Fundraising Expense	5140	5,136	0		5,000	0.00	6,000	-6,000	0%	20,000
5200 · Advertising & Promotion	5200	5,922	8,088		11,800	3,639.40	10,500	-6,861	35%	16,500
5210 · Bad Debt	5210	0			0	0.00	0	0		0
5220 · Bank & Merchant Fees	5220	3,995	474		4,620	240.99	4,500	-4,259	5%	4,700
5230 · Contributions to Others	5230	14,211	15,111		15,512	12,561.00	15,100	-2,539	83%	15,100

Description	Code	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019			% YTD	FY 2019 - 2020
		Actual	Actual	Final	Actual (6/30/19)	Approved	Remaining		Budget
5240 · Copying & Printing	5240	544	5,578	840	81.78	840	-758	10%	1,000
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	4,726	7,428	6,150	9,889.93	5,600	4,290	177%	11,600
5270 · Education, Training & Staff Dev	5270	7,773	3,601	9,500	8,567.61	11,000	-2,432	78%	16,000
5280 · Equip., Tools & Furn (<\$5k)	5280						0		
5282 · Office ET&F	5282	1,908	5,772	10,900	6,697.37	7,000	-303	96%	18,600
5284 · Program ET&F	5284	153	669	4,000	2.97	3,000	-2,997	0%	5,000
5286 · Small Tools & Equipment	5286	1,489	2,116	3,000	14,065	2,800	11,265	502%	4,400
Total 5280 · Equip., Tools & Furn (<\$5k)		3,550	8,557	8,363	20,765	12,800	7,965	162%	28,000
5290 · Equipment Rental	5290	88,234	88,469	90,000	113,710.01	90,000	23,710	126%	110,000
5300 · Insurance	5300	38,249	39,843	42,240	46,906.00	48,576	-1,670	97%	54,000
5310 · Interest Expense	5310	0	379	0	2,358.97	0	2,359		0
5320 · Miscellaneous Expense	5320	0	154	550	2,188.64	1,300	889	168%	2,200
5330 · Professional & Outside services	5330						0		
5332 · Accounting	5332	5,900	13,938	6,000	9,500.00	10,000	-500	95%	10,000
5334 · Legal	5334	27,180	2,835	6,000	6,030.00	6,000	30	101%	7,000
5336 · Engineering Services	5336	172	0	4,000	400.00	4,000	-3,600	10%	5,000
5338 · Other Professional & Outside Labor	5338	48,332	25,924	13,280	52,444.72	86,200	-33,755	61%	93,000
5330 · Professional & Outside services - Other	5330	0	0	0	0	0	0		0
Total 5330 · Professional & Outside services		81,584	42,697	29,280	68,375	106,200	-37,825	64%	115,000
5340 · Postage & Delivery	5340	2,176	54.75	3,200	801.65	2,000	-1,198	40%	2,500
5350 · Rent-Facility use fees	5350	6,784	6,126	8,700	20,188.75	8,100	12,089	249%	15,200
5360 · Repair & Maintenance	5360						0		
5361 · Building R&M	5361	3,847	7,972	13,000	24,785.92	11,000	13,786	225%	26,000
5362 · Equipment R&M	5362	9,470	10,412	18,150	11,230.11	16,150	-4,920	70%	17,000
5363 · General R&M	5363	9,460	14,620	9,000	39,866.35	9,400	30,466	424%	10,000
5364 · Grounds R&M	5364	17,450	24,047	40,750	57,482.01	38,400	19,082	150%	43,000
5365 · Pool R&M	5365	15,948	29,781	16,500	18,051.79	18,500	-448	98%	20,000
5366 · Vehicle R&M	5366	6,712	5,703	9,900	107,905.96	8,900	99,006	1212%	10,000
5367 · Janitorial	5367	9,594	12,092	10,350	7,460.81	10,300	-2,839	72%	9,600
5368 · Security	5368	1,265	1,310	1,320	1,364.00	1,300	64	105%	1,300
5369 · Vandalism	5369	0	37	0	61.03	0	61		0
Total 5360 · Repair & Maintenance		73,747	105,975	82,924	268,208	113,950	154,258	235%	136,900
5370 · Supplies - Consumable	5370						0		
5372 · Office Supplies	5372	8,872	15,870	9,460	15,032.75	9,300	5,733	162%	10,000

Description	Code	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019			% YTD	FY 2019 - 2020
		Actual	Actual	Final	Actual (6/30/19)	Approved	Remaining		Budget
5374 · Safety & staff supplies	5374	3,017	2,251	3,900	5,034.05	4,200	834	120%	7,500
Total 5370 · Supplies - Consumable		0	18,121	17,609	20,067	13,500	6,567	149%	17,500
5380 · Taxes, Lic., Notices & Permits	5380	2,920	2,546	3,300	8,456.16	3,000	5,456	282%	4,200
5390 · Telephone & Internet	5390	3,997	5,662	5,200	6,333.16	26,100	-19,767	24%	25,000
5400 · Transportation, Meals & Travel	5400						0		
5402 · Air, Lodging & Other Travel	5402	0	449	0	1,819.77	700	1,120	260%	3,000
5404 · Fuel	5404	12,633	13,200	13,000	13,853.69	13,000	854	107%	13,000
5406 · Meals	5406	153	604	500	1,595.76	1,000	596	160%	2,000
5408 · Mileage & Auto Allowance	5408	0	80	500	928.66	1,000	-71	93%	5,000
Total 5400 · Transportation, Meals & Travel		12,786	14,333	12,600	18,198	15,700	2,498	116%	23,000
5410 · Utilities	5410						0		
5412 · Electric & Gas	5412	79,388	100,559	86,495	51,676.00	87,867	-36,191	59%	78,000
5414 · Water	5414	19,891	24,392	24,400	13,286.15	22,500	-9,214	59%	22,000
5416 · Garbage	5416	9,877	11,136	9,500	10,086.79	9,900	187	102%	8,000
Total 5410 · Utilities	5410	109,157	136,088	123,535	75,048.94	120,267	-45,218	62%	108,000
Total Expense		1,790,128	1,820,412	1,669,242	1,874,016	2,081,970	-207,954	90%	2,175,230
							0		
Total Net Operating Income and Expenses		144,620	195,320	411,503	-175,408	0	-175,408	N/A	-168,830

III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)

This section outlines the District Fixed Asset purchases or Capital Improvement Projects over the next 5 years. Although budget actions are restricted to the upcoming adopted budget.

Staff developed a additional documentation new set of approach to Capital Assets

_____ Fixed Assets – Five-Year Project Implementation Plan

_____ Short & Long-Term Capital Improvements (Inventory)

_____ Fixed Assets and Controllable Assets Policy

_____ Purchasing Procedure

Paradise Recreation & Park District
Capital Improvement Project (5 Year) Worksheet
FY 2019-2020

Id # 2019-1 **Priority:** High

Project: Aquatic Park Facility Improvements

Description: Potentially Renovate or replace Recreation building to bring it up to modern standards and add features that will improve programing options, flexibility, and enhance the use of the pool. Also includes items considered separate in last year's budget (maintenance building repair, parking lot seal and repair, fence, sidewalk repair, electrical pad, and concrete repair).

Justification: Building is showing signs of age and is difficult to clean and maintain in a satisfactory condition. Concrete walls and floors are eroding and cracking. New facility would aide in additional programing and rentals at the site and Pool and be consistent with appropriate building codes. Long-term pool replacement costs were estimated at \$2.9 M in 2017. Although we need urgent, basic repairs, we would want to make sure that they fit within future plan and so the basic planning will insure that repairs are consistent with future plans.

Location: Aquatic Park **Notes:** No main funding source identified for project. Other improvements identified (purification system, play area). Should consider improvements as part of the pool complex renovation.

	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
1. Aquatic Park (Pool) Design and Planning	5,000	15,000						20,000
2. Maintenance building replacement	400,000	100,000						500,000
3. Fence, sidewalk, and sidewalk repair.	5,000							5,000
4. Concrete deck repair and starting blocks	15,000	10,000						25,000
5. Parking lot seal and repair			8,500					8,500
6. Pond Island and dredging	10,000							10,000
7. Landscaping and Turf Irrigation	5,000	10,000						15,000
8. Electrical pad					8,000			8,000
Major facility renovation (Pool, restrooms, water system upgrade, etc.)							2,900,000	2,900,000
Total Cost	440,000	135,000	8,500	-	8,000	-	2,900,000	3,491,500

Source of Funds

ACO	-				15,000			15,000
General Fund	30,000	20,000						50,000
Grant/Unidentified	390,000	100,000	8,500	-	(47,000)	-	2,900,000	3,351,500
Incorporated Impact Fees (Fund 2526)	20,000	15,000			40,000			75,000
Total Cost	440,000	135,000	8,500	-	8,000	-	2,900,000	3,491,500

Id # 2019-2

Priority: Medium

Project: Upgrade of Multimedia Equipment at Rec Center

Description: Purchase and install screen, projector and audio visual equipment for events and programming. Replace outdated TV monitor. Consider: multipurpose white-board for classroom use and as projector screen; high resolution projector for outdoor projection use; multimedia computer, and DVD/CD player. Look at mounts for equipment for security.

Justification: Current equipment are outdated and provide poor resolution, providing limited opportunities for programming and facility rental. Wall mounted screens will allow for more floor space.

Location: Terry Ashe Recreation Center

Notes: Multiple years to spread out costs, and if costs are lower can remove future obligation.

	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Design/Planning								-
Land Acquisition								-
Construction								-
Equipment and installation	12,000	3,000						15,000
Other								-
Total Cost	12,000	3,000	-	-	-	-	-	15,000

Source of Funds

ACO	-	1,500						1,500
Incorporated Impact Fees (Fund 2526)	7,000	1,000						8,000
General Fund	5,000	500						5,500
Total Cost	12,000	3,000	-	-	-	-	-	15,000

Id # 2019-3

Priority: Medium

Project: Moore Road Ball Park Renovations

Description: Complete immediate improvements to maintain safety and usability of facility (repair and replace score booths and backstops) and resurface parking lot. In longer term, develop and implement options to rebuild ball park facilities (especially restrooms, concessions and maintenance storage, and Ball Field #1 lighting). Consider the feasibility to widen the access road or alternatives. Phase I - Inventory and assess conditions, identify options and applicable standards, estimate costs, and develop plans, identify permits. Phase II - Install and implement. Phase III - Improve access road.

Justification: Infrastructure is showing age and is increasingly becoming more difficult to maintain. Maintenance Storage room area is limited and requires staff to unpack items before they can be used or remove. Lightening is inefficient and the poles need replacement in the near future otherwise may become a hazard. Project is phased which may provide refinement of costs and remove barriers to implement. Implementation may proceed as funding opportunities occur.

Location: Moore Road Ball Park

Notes: Unknown sources for grant funding

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Initial Improvements	15,000							15,000
Resurface Parking Areas		30,000						30,000
Phase I - Design, Plan, Permit		20,000						20,000
Phase II - Implement (procure and install)					400,000			400,000
Phase III - Improve access						150,000		150,000
								-
Total Cost	15,000	50,000	-	-	400,000	150,000	-	615,000

Source of Funds

ACO	-	5,000			5,000	5,000		15,000
Incorporated Impact Fees (Fund 2526)	5,000	5,000			5,000	5,000		20,000
General Fund	10,000	5,000						15,000
Grant	-	35,000	-	-	390,000	140,000	-	565,000
								-
Total Cost	15,000	50,000	-	-	400,000	150,000	-	615,000

Id # 2019-4

Priority: High

Project: Coutolenc Park Plan and Development

Description: Phase I - Develop a management (master) park plan to develop basic features, infrastructure, and environmental inventory, identify appropriate activities and conceptual plans, locations, and environmental compliance issues of subunits (Camp Coutolenc and Canyon side). Plan will consider Disc Golf Course, Trails, parking, signage, and restrooms. The plan include priorities, phasing, strategies of implementation, and defining implementation phases. Phase II - Implement Camp Coutolenc Improvements. Phase III - Implement Canyon Unit improvements.

Justification: Item is modification of past CIP request. Staff recommends a phased approach to more fully develop costs and constraints. This may allow for more competitive grant applications and take care of environmental compliance issues before a project is implemented. The phased approach may also allow for the development of interim measures (i.e. portable restrooms) that may allow for public access; while long-term funding is developed. It also lends itself to incremental improvements as resources and opportunities arise (for example, the District could commit a smaller fund amount over multiple years to develop trails).

Location: Coutolenc Park

Notes: Savings from earlier phases may be utilized for later phases. Priority in early, low-cost phases are high as they allow for immediate impact, and drop as costs increase for later, more difficult phases.

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Phase I - Park Plan (Design and Plan)	8,000	5,000	25,000					38,000
Phase II - Install Camp Coutolenc Improvements	6,000	15,000	6,000	40,000				67,000
Phase III - Install Canyon Unit improvements			10,000	10,000	110,000			130,000
								-
Total Cost	14,000	20,000	41,000	50,000	110,000	-	-	235,000

Source of Funds

ACO		3,000						3,000
Donations			1,000	2,500	1,000			4,500
General Fund	2,000							2,000
Grant/Unidentified	7,000	10,000	37,500	45,000	109,000			208,500
Unincorporated Impact Fees (Fund 2521)	5,000	7,000	2,500	2,500				17,000
Total Cost	14,000	20,000	41,000	50,000	110,000	-	-	235,000

Notes:

Id # 2019-5

Priority: High

Project: Bille Park Repairs and Improvements

Description: Implement identified projects and improvements: concrete repairs, landscape improvements for water conservation (includes turf reduction), restroom renovation (Upper), seal and restripe parking lots, replacement of pumps and other park features. Plan will be focused on design specs, but will also use it to develop an inventory of needs and management plan (and identify appropriate uses). Upper meadow improvements could include irrigation and recreation features.

Justification: Projects reduce liabilities to repair areas, conserve water, and improve ease of maintenance. Consider playground replacement, dog-park, disc golf baskets, and/or other active play features for future plans and appropriateness for the site.

Location: Bille Park

Notes: Developed more aggressive implementation schedule over past budgets; will carryover unused funds between years.

Past FY	FY Beginning						Beyond 2024	Total
	2019	2020	2021	2022	2023	2024		
Project/Fixed Asset Costs								
1) Design/Planning	2,000							2,000
2) Landscape improvements	2,500	8,000						10,500
3) Concrete repairs	8,000	5,000						13,000
4) Restroom renovation	10,000	4,000						14,000
5) Upper Meadow Improvements			10,000					10,000
6) Parking lot resurfacing	10,000						10,000	20,000
							20,000	20,000
Total Cost	32,500	17,000	10,000	-	-	-	30,000	89,500

Source of Funds

ACO		2,000					2,000	4,000
Incorporated Impact Fees (Fund 2526)	-	2,000	2,000				2,000	6,000
General Fund	32,000	-	2,500	-	-	-	6,000	40,500
Donations	500	1,000	500					2,000
Grant/Unidentified		12,000	5,000				20,000	37,000
								-
Total Cost	32,500	17,000	10,000	-	-	-	30,000	89,500

Notes:

Id # 2019-6

Priority: Medium

Project: Lakeridge Park Development

Description: Develop basic park amenities for passive park on land leased from the Paradise Irrigation District. Future uses may include a botanical garden, trails, playground complex, group meeting area, restrooms, maintenance building, landscape, and parking area.

Justification: Provide park amenity in underserved area.

Location: Lakeridge Park

Notes:

Past FY	FY Beginning						Beyond 2024	Total
	2019	2020	2021	2022	2023	2024		
Project/Fixed Asset Costs								
Design/Planning	5,000	19,000						24,000
Land Acquisition	300,000							300,000
Wildland Park Construction	5,000	10,000	140,000					155,000
Long-term park development							2,302,500	2,302,500
								-
Total Cost	310,000	29,000	140,000	-	-	-	2,302,500	2,781,500

Source of Funds

ACO								-
Donations								-
General Fund	150,000	2,000						
Grant/Unidentified	155,000	12,000	100,000	-	-	-	2,302,500	
	5,000	15,000	40,000					60,000
Unincorporated Impact Fees (Fund 2521)								
Total Cost	310,000	29,000	140,000	-	-	-	2,302,500	60,000

Notes:

Id # 2019-7

Priority: Medium

Project: Crain Park Development

Description: Complete additional steps on park improvement (complete landscaping and reseeding), signage, clear existing loop trail, develop park plan that will outline appropriate uses and feasibility of future improvements (additional trails on property, connection with south side of property). Park plan estimates may be used toward improvements once plan is completed.

Justification: Complete park development already started, develop plan to provide staff guidance on appropriate future uses and costs. Surveys of property lines, botanical and archeological resources will aide in minimizing environmental compliance issues in the future.

Location: Crain Park

Notes:

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Park Management Plan	4,000							4,000
Park Improvements	8,000							8,000
Development of additional improvements		10,000						10,000
								-
Total Cost	12,000	10,000	-	-	-	-	-	22,000

Source of Funds

ACO								-
Donations								-
General Fund								-
Grant/Unidentified	9,000	7,000	-					13,000
	3,000	3,000						6,000
Unincorporated Impact Fees (Fund 2521)								
Total Cost	12,000	10,000	-	-	-	-	-	19,000

Id # 2019-8

Priority: High

Project: District Equipment and Vehicle Purchases

Description: Make purchases for District efficiency and replacement. Items include storage container for Maintenance Shop and vehicle replacement (see last year's schedule).

Justification: Purchases will improve work flow, efficiency, and replace older equipment that is approaching it's useful life.

Location: Maintenance Shop

Notes:

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
1. Shop Container	8,000							8,000
2. Replace: 1998 Ford Windstar Mini Van	40,000							40,000
3. Replace: Misc vehicles, equipment	32,000	40,000	40,000	40,000	50,000	50,000		252,000
Other								-
								-
								-
Total Cost	80,000	40,000	40,000	40,000	50,000	50,000	-	300,000

Source of Funds

ACO	-							-
General Fund	80,000	10,000	5,000					95,000
Grant/Unidentified	-	30,000	35,000	40,000	50,000	50,000		205,000
Total Cost	80,000	40,000	40,000	40,000	50,000	50,000	-	300,000

Notes:

Id # 2019-9

Priority: Medium

Project: Noble Park Development

Description: Develop park in phases to Phase I - Develop Management Plan which may examine the potential for appropriate interim uses until park is fully developed, identify measures that may be completed in the short-term (grading plan, curb and gutter, buffer landscaping, etc.) and develop specifications for park, refine costs, and identify permitting and environmental compliance issues. Phase II - Short term development - park plan may allow for certain uses that may generate funds and reduce maintenance costs. Phase III - Full development of park.

Justification: District purchased 12 acres to develop as a active/passive park. Conceptual plan adopted. Development of park plan may allow for a more "shovel ready" project if and when Bond funding is available.

Location: Noble Park

Notes:

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Design/Planning	5,000	15,000						20,000
Short-term improvements	15,000	70,000						85,000
Long-term Park Development			3,400,000					3,400,000
Acquisition	160,000							160,000
Other								-
Total Cost	180,000	85,000	3,400,000	-	-	-	-	3,665,000

Source of Funds

ACO	-							-
Donations	-							-
General Fund	20,000							20,000
Grant/Unidentified	145,000	85,000	3,400,000	-	-	-	-	3,630,000
Incorporated Impact Fees (Fund 2526)	15,000	-						15,000
Total Cost	180,000	85,000	3,400,000	-	-	-	-	3,665,000

Notes:

Id # 2019-10

Priority: High

Project: District Security, Conservation, and Efficiency Investments

Description: Project provides funding toward a series of small projects and planning for larger projects to provide long-term savings. PRPD will prioritize water and energy conservation measures and security measures that provide short term returns or immediate protection of assets. Projects may include the installation of waterless urinals and water efficient toilets, installation of smaller water meters (and reduced base rates), hardware to close exterior doors, LED replacement lights, smart timers or thermostats, motion sensor lights, energy efficient equipment, insulation, etc. Projects may also include measures to reduce labor, for example installing surfaces that are easier to maintain in sanitary condition (i.e. install splash guards, tile, resin or concrete sealants to restrooms). In addition, funding may be used for energy audit services and evaluate the potential to add solar power to existing facilities, and identify additional cost-effective measures for future years.

Justification: As the funding will be directed toward conservation and efficiency projects it will mean a long-term return on investment in either labor savings or energy costs. Larger projects, such as solar, will require future BOD consider of a budget or agreement. We include the amount below as a very preliminary estimate, but it may be that the costs can tied in with a financing instrument to reduce energy costs and pay for the installation over time.

Location: District wide at existing facilities

Notes:

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Purchase and install improvements	25,000	5,000						30,000
Evaluation of facilities and investigation of solar options	2,000	1,000						3,000
Installation of Solar (TBD)			30,000					30,000
Other								-
Total Cost	27,000	6,000	30,000	-	-	-	-	63,000

Source of Funds

ACO	-	2,500	10,000					12,500
Donations								-
General Fund	22,000	1,000						23,000
Grant/Unidentified			30,000					30,000
Incorporated Impact Fees (Fund 2526)	5,000	2,500						7,500
Total Cost	27,000	6,000	40,000	-	-	-	-	73,000

Notes:

Id # 2019-11

Priority: High

Project: Paradise (Incorporated), Butte Creek Canyon, or Magalia Area Land Acquisition

Description: Acquire additional park property to meet Master Plan identified goals (estimated 3-5 acres in Butte Creek Canyon, or 8-10 acres in Magalia).

Justification: Other areas (Forest Ranch, Yankee Hill, Paradise) have also been identified; however, the areas noted above are priorities based on population and recreational demand. Magalia Park noted in 2017-18 Inventory.

Location: Unspecified

Notes: Park planning and design, management plan, and implementation will follow.

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Land Acquisition (BC or Magalia)	220,000	220,000	250,000	200,000				890,000
Land Acquisition Magalia							1,500,000	1,500,000
Land Acquisition Paradise	300,000		1,000,000	750,000				2,050,000
Other								-
Total Cost	520,000	220,000	1,250,000	950,000	-	-	1,500,000	4,440,000

Source of Funds

ACO	-	70,000		70,000				140,000
Donations								-
General Fund	18,000							18,000
Grant/Unidentified	442,000	100,000					1,500,000	2,042,000
	40,000				-			40,000
Incorporated Impact Fees (Fund 2526)	20,000	50,000		880,000				950,000
Unincorporated Impact Fees (Fund 2521)								
Total Cost	520,000	220,000	-	950,000	-	-	1,500,000	3,190,000

Notes:

Id # 2019-12

Priority: Medium

Project: Concow Pool Repairs

Description: Repair basic security and safety hazards. Funds will be used for fence and window repairs (or plywood), lighting, paint, table replacement, concrete patches, roof and gutter repairs, etc.

Justification: Pool looks to be in good condition; however, facility is in considerable desrepair. This funding will take care of some of the issues, staff will work with the school District to identify issues and potential partnerships, which may result in additional projects to remedy issues at the Concow pool.

Location:	Notes:							Total
	Past FY	FY Beginning						
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Pool facility repairs	6,000							6,000
Land Acquisition								-
Construction								-
Equipment								-
Other								-
Total Cost	6,000	-	-	-	-	-	-	6,000

Source of Funds								
	2019	2020	2021	2022	2023	2024	Beyond 2024	Total
ACO								-
Donations								-
General Fund	2,000							2,000
Grant/Unidentified								-
Incorporated Impact Fees (Fund 2526)								-
Unincorporated Impact Fees (Fund 2521)	4,000							4,000
Total Cost	6,000	-	-	-	-	-	-	6,000

Notes:

Id # 2019-13
Project: Wrestling Mat
Description: Replace program wrestling mat

Priority: Medium

Justification: Second mat in poor condition to be replaced.

Location: **Notes:**

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
Project/Fixed Asset Costs								
Equipment: Replace Mat	9,000		9,000					-
Other								18,000
								-
								-
Total Cost	9,000	-	9,000	-	-	-	-	18,000

Source of Funds

ACO			7,000					7,000
Donations			1,500					1,500
General Fund	4,000		500					4,500
Grant/Unidentified	5,000							5,000
Incorporated Impact Fees (Fund 2526)								-
								-
Unincorporated Impact Fees (Fund 2521)								-
								-
Total Cost	9,000	-	9,000	-	-	-	-	18,000

Notes:

Id # 2019-14

Priority: High

Project: Rebuild District Shop

Description: Project would develop a new shop and meeting space for the District. We would consider available, appropriate commercial space. If designed securely, meeting space may serve as rental space (or maker's space for District classes).

Justification: Rebuild existing facility lost in Camp Fire.

Location: Unknown (Mallen Lane)

Notes:

Past FY	FY Beginning							Total
	2018	2019	2020	2021	2022	2023	Beyond 2024	
Project/Fixed Asset Costs								
Design/Planning	10,000							10,000
Land Acquisition	200,000							200,000
Construction	500,000	100,000						600,000
Equipment								-
Other								-
Total Cost	710,000	100,000	-	-	-	-	-	810,000

Source of Funds

ACO								-
Donations								-
General Fund								-
Grant/Unidentified	710,000	100,000	-	-	-	-	-	810,000
Incorporated Impact Fees (Fund 2526)								-
Unincorporated Impact Fees (Fund 2521)								-
Total Cost	710,000	100,000	-	-	-	-	-	810,000

Notes:

Shop would improve District efficiency and protect equipment assets. May defer in short term or examine pre-built opportunities.

Id # 2019-15

Priority:

Project: New Park and Facility Development

Description: Would utilize various resources to develop feasibility study for new strategically located parks that meet recreation and multiple purposes. Projects will be developed from effort but may include a new adventure park, Community field house, signage, maps, or trails.

Justification: Lack of local facilities

Location: Paradise, Magalia, or Unincorporated Area.

Notes:

Past FY	FY Beginning							Total
	2018	2019	2020	2021	2022	2023	Beyond 2024	
Project/Fixed Asset Costs								
Feasibility Study/Design/Planning	250,000							250,000
Land Acquisition				750,000				750,000
Construction	250,000	550,000	1,500,000	750,000	1,000,000	1,000,000		5,050,000
Equipment								-
Other								-
Total Cost	500,000	550,000	1,500,000	1,500,000	1,000,000	1,000,000	-	6,050,000

Source of Funds

ACO								-
Donations								-
General Fund								-
Grant/Unidentified	500,000	550,000	1,500,000	1,500,000	1,000,000	1,000,000	-	6,050,000
Incorporated Impact Fees (Fund 2526)								-
Unincorporated Impact Fees (Fund 2521)								-
Total Cost	500,000	550,000	1,500,000	1,500,000	1,000,000	1,000,000	-	6,050,000

Notes:

Remove if none. Implications of deferring or not funding the Project? Is outside funding anticipated for this project? No Yes If so, how much revenue is anticipated and

Paradise Recreation & Park District

Capital Improvement Project (5 Year) - Summary of Projects FY 2018-2019

Id #	Project	FY Beginning							Total
		2019	2020	2021	2022	2023	2024	Beyond 2024	
2019-1	Aquatic Park Facility Improvements	440,000	135,000	8,500	-	8,000	-	2,900,000	3,491,500
2019-2	Upgrade of Multimedia Equipment at Rec Center	12,000	3,000	-	-	-	-	-	
2019-3	Moore Road Ball Park Renovations	15,000	50,000	-	-	400,000	150,000	-	22,000
2019-4	Coutolenc Park Plan and Development	14,000	20,000	41,000	50,000	110,000	-	-	
2019-5	Bille Park Repairs and Improvements	32,500	17,000	10,000	-	-	-	30,000	2,302,500
2019-6	Lakeridge Park Development	310,000	29,000	140,000	-	-	-	-	
2019-7	Crain Park Development	12,000	10,000	-	-	-	-	-	300,000
2019-8	District Equipment and Vehicle Purchases	80,000	40,000	40,000	40,000	50,000	50,000	-	
2019-9	Noble Park Development	180,000	85,000	3,400,000	-	-	-	-	3,665,000
2019-10	District Security, Conservation, and Efficiency Investments	27,000	6,000	30,000	-	-	-	-	63,000
2019-11	Paradise (Incorporated), Butte Creek Canyon, or Magalia Area Land Acquisition (Unincorporated)	520,000	220,000	-	950,000	-	-	1,500,000	3,190,000
2019-12	Concow Pool Repairs	6,000	-	-	-	-	-	-	6,000
2019-13	Wrestling Mat	9,000	-	9,000	-	-	-	-	18,000
2019-14	Rebuild District Shop	710,000	100,000	-	-	-	-	-	810,000
2019-15	New Park and Facility Development	500,000	550,000	1,500,000	1,500,000	1,000,000	1,000,000	-	6,050,000
Total		2,867,500	1,265,000	5,178,500	2,540,000	1,568,000	1,200,000	6,732,500	14,102,000

Paradise Recreation & Park District

Capital Improvement Project (5 Year) - Summary of Funding Sources FY 2018-2019

Past FY	FY Beginning							Total
	2019	2020	2021	2022	2023	2024	Beyond 2024	
ACO	-	84,000	17,000	70,000	20,000	5,000	2,000	198,000
Donations	500	1,000	3,000	2,500	1,000	-	-	8,000
General Fund	375,000	38,500	8,000	-	-	-	6,000	427,500
Grant/Unidentified	2,363,000	1,006,000	5,116,000	1,585,000	1,112,000	1,050,000	6,722,500	18,954,500
Incorporated Impact Fees (Fund 2526)	92,000	25,500	2,000	-	45,000	5,000	2,000	171,500
Unincorporated Impact Fees (Fund 2521)	37,000	75,000	42,500	882,500	-	-	-	1,037,000
Total	2,867,500	1,230,000	5,188,500	2,540,000	1,178,000	1,060,000	6,732,500	20,590,500

IV. FUNDS

The District's funds and reserves may be summarized as follows:

- 1) Fund 2510 - General Fund/General Operating (Cash)
 - a. ACO Reserve
 - b. Cash Reserve
 - c. General Reserve
 - d. Imprest Cash

- 2) Designated Treasury Funds - Donations
 - a. Fund 2512 - Grosso Endowment
 - b. Fund 2513 - Grosso Scholarship
 - c. Fund 2514 - Designated Funds
 - i. This includes a variety of donation funds such as: Bille Park Donations, Bike Park Fund, Lakeridge Park Donations, Wrestling Mat Fund, Pam Young Fund, Easter Egg Scholarships, Child-Youth Scholarships, McGreehan Children's Scholarship, Skate Park Fund, Swim Scholarship Fund, Dog Park Donations, and Coutolenc Camp Fund.

- 3) Development Impact and Subdivision Fees
 - a. Fund 2520 - Sub Division Fees
 - b. Fund 2521 - Park Acquisition Unincorporated
 - c. Fund 2522 - Park Development Unincorporated
 - d. Fund 2524 - District Facilities Unincorporated
 - e. Fund 2526 - Park Acquisition Incorporated
 - f. Fund 2527 - Park Development Incorporated
 - g. Fund 2528 - District Facilities Incorporated

The designation of funds will be provided by resolution. Notable changes in these items are noted below.

A. Accumulative Capital Outlay

The Accumulated Capital Outlay (ACO) designates funds held in reserve for future capital projects. This reserve provides resources for capital programs that would otherwise adversely impact the General Fund.

Under the California Code of Regulations (CCR, 1042 (e). Funds) an Accumulative Capital Outlay (ACO). A fund used to account for the accumulation of revenues restricted for capital outlay under Section 53731 Government Code.

1. For FY 2019-20, PRPD will designate a ACO fund balance of \$636,700 (unchanged from last year).

B. General Reserve

Staff recommends the funds set aside for General Reserves to maintain at \$3,000.

C. Designated Treasury Funds – Donations

Staff will explore consolidation of these funds (recommendation from last year). Funds that are no longer receiving active or on-going donations will be used for the original purpose or combined with an appropriate account.

D. Development Impact and Subdivision Fees

Development Impact fees are required as part of new building construction or expansion. The fees stem from a formula developed during the Nexus study that uses park acquisition, development, and facility improvements. However, as per discussions with the County (citation), while the fees need to be spent within the proper geographical area and within those categories, they need not be strictly partitioned. We anticipate growth of these funds as the area rebuilds.

V. STAFF AND ORGANIZATION

A. Paradise Recreation and Park District Description

The District occupies roughly 172 square miles within Butte County (Figure 3). The District manages 468.75 acres of park land and facilities (Foothill 2010, plus staff information on the addition of Noble Park). This splits up to about 82 acres of developed parkland and 374 of undeveloped park land.

The District provides customer and administrative services, park operations, recreation services and assists with community development. The District maximizes available resources to deliver well-maintained parks, a variety of high-quality recreation programs and activities. We believe in building community and positive experiences by providing and supporting recreational opportunities and programs. We build effective partnerships with other service providers thus helping meet the quality of life expectations, building community pride, and supporting the economic goals of the community. We will measure our success by providing adequate access and connections to trails, parks, sports and recreation facilities that meet the needs of our citizens and visitors to our community.

As the budget is a statement of District priorities, over the next year, the organization will update a number of items (strategic plan, inventory, programing review) that will aide in the developing priorities in the future. The information generated, such as history; the area served and population demographics; inventory of facilities; the core values, vision, and mission of the District; partnerships; etc. may be helpful for the public to assess the context for budget decisions and should be referenced (or potentially included in the budget document).

B. Staffing

The District suffered considerable loss of experienced staff (about ½ of all permanent employees departed from the District).

In 2019, the Finance and Personnel Committees of the PRPD Board initiated review of the organizational structure, job classifications, and salary scale of the District. This will be fully addressed in the next FY as a duty of the new Assistant District Manager position. Additional efforts will look at our staffing levels in each area and analyze our workforce in terms of Full-Time Equivalent (FTE) this will allow for a clearer comparison of resources.

The FY 2019-20 budget accommodates additional FTE time for outreach/donations, and potential internship help.

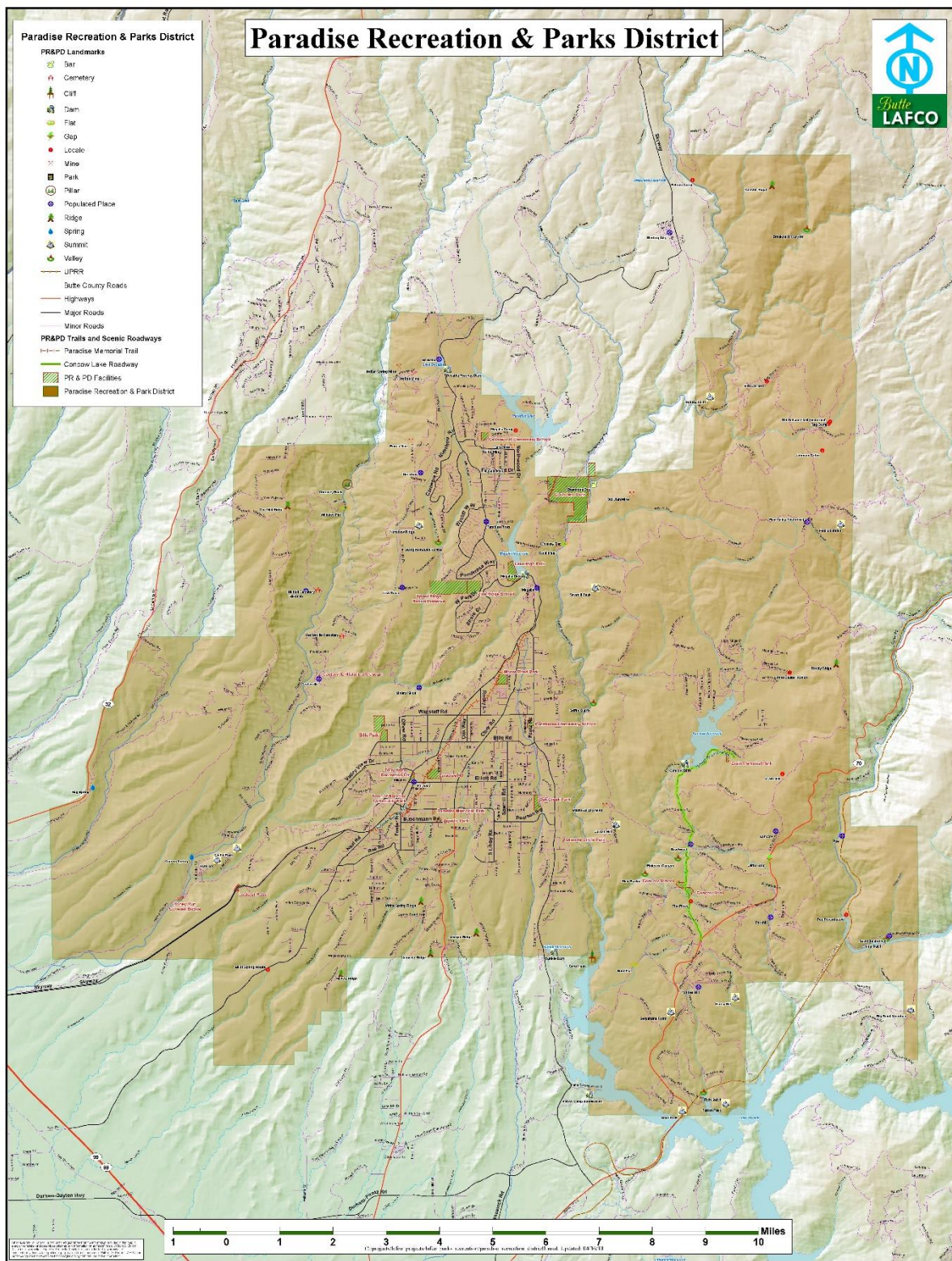


Figure 3. Paradise Recreation and Park District Service Area (Rev. Dec. 2015).

VI. REFERENCES

[CSCO] California State Controller's Office. 1976. Special Districts Uniform Accounting and Reporting Procedures. Effective August 1, 1976. Sacramento, California.

Foothill Associates. 2010. Paradise Recreation and Park District, Master Plan Update, 2010-2020. August 2010. Rocklin, California.

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Resolution #19-08-1-464

Resolution of the Board of Directors of the Paradise Recreation and Park District Adopting the Final Budget for the 2019-2020 Fiscal Year

WHEREAS, the Paradise Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California; and

WHEREAS, pursuant to Article 9, Section 5788.1 of the Public Resources Code of the State of California, the Board of Directors of the Paradise Recreation and Park District did publish a notice stating that the Preliminary Budget has been adopted and was available for inspection, and did hold and conduct a Public Hearing for the taxpayers of said District.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District adopts the Final Fiscal Year 2019-2020 Budget for Fund 2510 (Exhibit A) at their regular meeting on August 14, 2019 as follows:

Salaries and Employee Benefits	\$1,409,980.00	
Services & Supplies	765,250.00	
Contributions to Other Agencies	15,100.00	
Debt Service	-0-	
Fixed Assets	78,000.00	
Appropriation for Contingencies	100,000.00	
Total Budget		<u>\$2,368,330.00</u>

FURTHER, BE IT RESOLVED that the Board of Directors approves and adopts funds for Fiscal Year 2019-2020 as detailed in Exhibit B.

Resolution #19-08-1-464
August 14, 2018
Page -2-

FURTHER, BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District may modify the 2019-2020 Budget as necessary due to additional unanticipated expenses, revenue, tax shift, or unforeseen actions by the legislature.

The final budget was adopted on August 14, 2019 and this resolution was passed and adopted this 14th day of August 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mary Bellefeuille, Chairperson

ATTEST:

Robert Anderson, Secretary

Paradise Recreation & Park District - General Fund (2510) Budget

Fiscal Year: 2019-2020

Final
7/12/2019**FY 2019 - 2020**

Description	Code	Budget
Operating Budget		
Funding Resources		
Income		
4100 · Tax Revenue	4100	1,445,600
4200 · Impact Fee revenue	4200	63,200
4300 · Program Income	4300	259,400
4350 · Concession & Merchandise sales	4350	17,000
4400 · Donation & Fundraising Income	4400	66,000
4500 · Grant Income	4500	144,200
4600 · Other Revenue	4600	4,000
4900 · Interest Income	4900	7,000
Total Income		2,006,400
Expense		
5000 · Payroll Expenses	5000	1,409,980
5100 · Program Expenses	5100	38,850
5140 · Fundraising Expense	5140	20,000
5200 · Advertising & Promotion	5200	16,500
5220 · Bank & Merchant Fees	5220	4,700
5230 · Contributions to Others	5230	15,100
5240 · Copying & Printing	5240	1,000
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	11,600
5270 · Education, Training & Staff Dev	5270	16,000
5280 · Equip., Tools & Furn (<\$5k)	5280	28,000
5290 · Equipment Rental	5290	110,000
5300 · Insurance	5300	54,000
5320 · Miscellaneous Expense	5320	2,200
5330 · Professional & Outside services	5330	115,000
5340 · Postage & Delivery	5340	2,500
5350 · Rent-Facility use fees	5350	15,200
5360 · Repair & Maintenance	5360	136,900
5370 · Supplies - Consumable	5370	17,500
5380 · Taxes, Lic., Notices & Permits	5380	4,200
5390 · Telephone & Internet	5390	25,000
5400 · Transportation, Meals & Travel	5400	23,000
5410 · Utilities	5410	108,000
Total Expense		2,175,230
Total Net Operating Income and Expenses		-168,830
Beginning Fund Balance		
1011 · General Operating (Cash) - 2510	1011	784,576
Total Available Funds		1,932,059

Paradise Recreation & Park District - General Fund (2510) Budget

Fiscal Year:

2019-2020

Final
7/12/2019**FY 2019 - 2020**

Description	Code	Budget
Other Budgeted Expenditures (Allocations from General Fund)		
Accumulated Capital Outlay (ACO)	1012	0
Contingency	1013	100,000
Construction in Progress (CIP)/Fixed Assets	1800	375,000
General Reserve		0
Imprest Cash Reserve		0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200	63,200
Reserves for Future Expenditure		1,137,030
Scholarship Funds (Scholarship Granted (Contra to Acct.4400))	4401	8,000
Vehicles	1740	80,000
Allocations-Total		1,763,230
Total Revenue and Funds Available		3,938,459
Total Expenses and Allocations		3,938,459
Net Income		0
Beginning Total Available Fund Balance		1,932,059
Ending Total Available Fund Balance		1,237,030

Summary**Grand Total Budget**

Total Income	2,006,400
Expense	
Total Salary and Benefits	1,409,980
Total Services and Supplies	765,250
Total Contributions to Others	15,100
Total Expense	2,175,230
Total Available Funds	1,932,059
Total Allocations	1,763,230
Net Income	0

Reserves

Accumulated Capital Outlay (ACO)	626,700
General Reserve	3,000
Imprest Cash Reserve	300
Allocations-Total	630,000
Reserves for Future Expenditures	507,030

**FUNDS
ACCOUNT TOTALS**

**RESOLUTION 19-08-1-464
EXHIBIT B**

FUND	DESCRIPTION	CURRENT BAL		EST. ENDING	
		6/30/2019	INCOME	EXPENSES	BALANCE 6/30/2020
<u>DESIGNATED TREASURE FUNDS:</u>					
2512	Endowment Fund	53,632.13	30.00	0.00	53,662.13
2513	Scholarship Fund	3,401.84	250.00	200.00	3,451.84
2514	Designated Donations	24,451.30	4,500.00	3,000.00	25,951.30
Total Designated Funds		81,485.27	4,780.00	3,200.00	83,065.27
<u>IMPACT FEES:</u>					
2520	Sub Division Fees	7,994.99	3,200.00	0.00	11,194.99
2521	Unincorp Park Acquisition	43,203.05	3,900.00	20,000.00	27,103.05
2522	Unincorp. Park Development	67,333.22	11,100.00	13,000.00	65,433.22
2524	Unincorp. District Facilities	37,768.31	2,600.00	4,000.00	36,368.31
	Interest		700.00		
Total Unincorporated Impact Fees		148,304.58	18,300.00	37,000.00	128,904.58
2526	Incorp. Park Acquisition	67,916.97	9,300.00	0.00	77,216.97
2527	Incorp. Park Development	206,553.46	26,900.00	15,000.00	218,453.46
2528	Incorp. District Facilities	34,170.48	6,200.00	27,000.00	13,370.48
	Interest		1,300.00		
Total Unincorporated Impact Fees		308,640.91	43,700.00	42,000.00	309,040.91
Total Impact Fees		464,940.48	65,200.00	79,000.00	449,140.48
TOTAL FUNDS		546,425.75	69,980.00	82,200.00	534,205.75

Note: Staff proposes to combine the 2521-2524 into a new fund 2521 Unincorporated Park Acquisition, Development, and Facilities and 2526-2528 into 2526 Incorporated Park Acquisition, Development, and Facilities.



Paradise Recreation & Park District

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Resolution #19-08-2-465

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT ADOPTING THE FINAL GENERAL RESERVE, ACCUMULATIVE CAPITAL OUTLAY RESERVE, AND IMPREST CASH RESERVE FOR THE 2019-20 FISCAL YEAR.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District desires to make provisions for General Reserve, Accumulative Capital Outlay Reserve (Exhibit A), and Imprest Cash Reserve for the 2019-20 budget year as follows:

Imprest Cash Reserve	300.00
General Contingency Reserve	3,000.00
Accumulative Capital Outlay	<u>626,700.00</u>
Total Reserves	\$630,000.00

FURTHER, BE IT RESOLVED that the Board of Directors approves the reserve provisions as detailed on Exhibit B.

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District the 14th day of August, 2019, by the following vote:

AYES: NOES: ABSTAIN: ABSENT:

 Mary Bellefeuille, Chairperson

ATTEST:

 Robert Anderson, Secretary

Exhibit A
Resolution #19-08-2-465

Paradise Recreation and Park District

2019-20
ACCUMULATIVE CAPITAL OUTLAY RESERVE
(Obligated)

*** 360 STRUCTURES AND IMPROVEMENTS**

STRUCTURES AND IMPROVEMENTS	Obligated
Aquatic Park	\$ 25,000
Bille Park	\$ 10,000
Coutolenc Park	\$ 10,000
Crain Park	\$ 5,000
Lakeridge Park	\$ 411,700
Land Acquisition (Incorporated)	\$ 20,000
Land Acquisition (Unincorporated)	\$ 20,000
Moore Road Facility	\$ 20,000
Noble Park	\$ 50,000
Terry Ashe Recreation Center	\$ 5,000
Vehicle/Equipment	\$ 50,000
<hr/>	
TOTAL STRUCTURES, IMPROVEMENTS, AND EQUIPMENT:	\$ 626,700

* Accumulative Capital Outlay Reserve Funds are being allocated to structures, improvements and equipment to help achieve the District's long term and short term capital improvement plan.

Developed parks should have a minimum allocation of \$5,000.00 and the ACO account should not be less than \$500,000.00.



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Exhibit B
Resolution #19-08-2-465

To: Graciela Gutierrez, Auditor-Controller
From: Paradise Recreation and Park District
Date: August 14, 2019
Subject: Provision for Reserves for Fiscal Year 2019-20

Please make reserve provisions for the 2019-20 budget year as follows for the Paradise Recreation and Park District:

DESCRIPTION

	<i>BALANCE 6/30/18</i>	<i>DECREASE OR CANCEL</i>	<i>INCREASE OR NEW RESERVES</i>	<i>TOTAL 2019-20 BUDGET</i>
Imprest Cash Reserve	\$ 300.00	\$ -0-	\$ -0-	\$ 300.00
General Reserves	3,000.00	-0-	-0-	3,000.00
Accumulated Capital Outlay	<u>626,700.00</u>	<u>-0-</u>	<u>-0-</u>	<u>626,700.00</u>
TOTAL RESERVES:	\$630,000.00	-0-	-0-	\$630,000.00

The governing Board of Directors, by majority vote, has approved the reserve provisions noted above.

Mary Bellefeuille, Board Chairperson

Robert Anderson, Secretary

004629

Paradise Recreation and Park District
Board of Directors Special Meeting
 Terry Ashe Recreation Center, Room B
 July 10, 2019

MINUTES

The special meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Vice Chairperson Al McGreehan at 4:03 p.m.

1. CALL TO ORDER:

1.1 PLEDGE OF ALLEGIANCE:

Vice Chairperson McGreehan led the Pledge of Allegiance.

1.2 ROLL CALL:

Present: Vice Chairperson Al McGreehan, Secretary Robert Anderson, Director Julie Van Roekel and Director Rodowick

ABSENT: Chairperson Bellefeuille

District Manager Efseaff stated Chairperson Bellefeuille will be late.

PRPD STAFF:

District Manager Dan Efseaff, Administrative Assistant II/Management Colleen Campbell, and District Accountant Catherine Merrifield

1.3 WELCOME GUESTS:

Dan Blair, PG&E Government Relations: Scarlett Miller, Michael O'Dell, Perry Vaughn, and Russ Mullins, Paradise Horsemen's Association; Robert Catalano and Chris Jennings, Honey Run Covered Bridge Association; Pamela Posey and Claudia Lang, Centerville Recreation and Historical Association; Bill Hartley, Don Criswell and Michelle Rader, Gold Nugget Museum; and Robert Wing, Paradise Bowhunters Association.

District Manager Efseaff requested that the Board concur to add the Gold Nugget Museum and the Paradise Bowhunters Association representatives to the agenda. The Board concurred with District Manager Efseaff's request.

2. PUBLIC COMMENT: None

3. REPORTS – INFORMATION ONLY:

- 3.1 **The BOD will hear post-fire status reports and plans for the future from various District partnered community groups.**

004630

As indicated on the agenda. Vice Chairperson McGreehan welcomed Dan Blair, PG&E Government Relations Representative, Senior Public Affairs, to the floor to provide a PowerPoint presentation.

1.3a Dan Blair, PG&E Government Relations Representative, Senior Public Affairs.

The Board recognized the arrival of Chairperson Bellefeuille at 4:20 p.m.

Mr. Blair provided an overview of PG&E's Community Wildfire Safety Program. By the year 2022 this program will provide 24 hour/7 day a week, real time monitoring and have the ability to monitor high risk weather conditions with 1,300 weather stations, supported by approximately 600 high-definition cameras.

Mr. Blair explained the company's vegetation management program to maintain clearance around power lines by reducing overhanging limbs and branches and removing dead and dying trees that may pose a threat.

He also provided a brief overview of how PG&E responds when power is temporarily shut off due to high risk weather events and the inspection protocol of transmission and distribution lines prior to reenergizing these lines.

Mr. Blair provided a short question and answer period and received comments from guests on how lack of power affects its customer base.

The Board thanked Mr. Blair for his presentation.

1.3b Scarlett Miller, Paradise Horsemen's Association

Ms. Miller introduced other attendees from the Association; Michael O'Dell, Perry Vaughn, and Russ Mullins.

Ms. Miller provided a copy of the Association's 2019 Goals and Arena Rebuild Plans and shared that they have been successful in completing the majority of these items. She also reported that they held their first Gymkhana on July 7, 2019 and it was well attended with 65 riders participating.

The Association sustained approximately \$33,000.00 in losses due to the Camp Fire and has spent to date approximately \$30,000.00 in repairs and was still able to award a \$500 scholarship to a student to attend veterinarian school. She thanked the District and Board of Directors for their support and invited all to attend their grand opening on September 29, 2019.

The Board had open dialog with Paradise Horsemen's Association members and offered suggestions for funding such as the Butte Strong Fund, North Valley Community Foundation, and Paradise Rotary.

The Board congratulated the Association on their success in rebuilding their memberships and for the work they've put into the facility and thanked Ms. Miller for her report.

1.3c Robert Catalano, President of the Honey Run Covered Bridge Association

Mr. Catalano summarized the written report presented to the Board, stating the Camp Fire destroyed the 130-year old Honey Run Covered Bridge, adjacent caretaker's residence, and damaged the surrounding park area.

With the desire to rebuild the bridge, the Association sought funding from the Federal Emergency Management Agency [FEMA] and was denied. The Association is now working with the County of Butte to obtain right-of-way ownership and in turn then seek funding. They are working with engineers to design the bridge footings and also working with landscape design professionals to create a master plan to redesign the park. It is the Association's goal to make the Butte Creek Canyon area into a recreational and tourist destination through collaborative fundraising efforts.

The Board had open dialog with Mr. Catalano and suggested he keep District staff informed of their progress.

1.3d Claudia Lang and Pamela Posey of the Centerville Recreation and Historical Association

Ms. Lang reported that the Centerville Museum and Schoolhouse survived the fire with minimal damage. The canyon residents have gone down from 412 pre-fire to a current count of 223.

Ms. Posey reported the 49^{er} Faire in June raised \$12,000 for the Association. They reported future events are scheduled: July 20th a Shelter in Place discussion and free barbecue with the Fire Chief and anticipate additional events will follow in the future.

1.3e Paradise Piranhas Swim Team (Written Report Only)

The Board of Directors recognized the written report prepared by the Paradise Piranhas Swim Team that indicated the Swim Team is currently using the Durham Recreation and Park District pool for their winter clinic and will continue in Durham for the summer program. They will reevaluate their status and future direction in the fall.

1.3f Don Criswell and Bill Hartley, Gold Nugget Museum

Mr. Criswell recognized Museum Operations Manager Michelle Rader was also in attendance.

Mr. Criswell reported that the Museum and all outbuildings were destroyed in the fire. They are currently operating out of the Paradise Train Depot Museum but are seeking to reestablish the Gold Nugget Museum as a separate entity and anticipate rebuilding in 3 to 5 years.

004632

The Museum Board lost 10 of its 15 members due to relocation after the fire and are looking at modifying their business model to create an inter-active museum for visitors and students that will include the Camp Fire and recovery of the Town of Paradise. They are seeking grant funding to help with the development.

1.3g Bob Wing, Vice President of the Paradise Bowhunters Association.

Mr. Wing reported the Association lost all their improvements to the Coutolenc property due to the Camp Fire. They desire to keep using the district-owned property and rebuild their shooting range and outbuildings but are hindered to do this until FEMA/CalOES completes the debris clean up.

District Manager Elseaff reported the Bureau of Land Management is maintaining its rights to the timber and the timber survey of the 250 acres has been completed. The FEMA/CalOES Right of Entry form has been completed and the District is waiting for them to schedule the debris removal.

The Board thanked the organizations for their status reports and encouraged them to keep District staff up to date on their progress.

4. BOARD COMMENT: None

5. ADJOURNMENT:

Seeing no further business, the special meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 6:12 p.m. by Chairperson Bellefeuille until the next regularly scheduled meeting on Wednesday, July 10, 2019 at 6:00 p.m. in Room B at the Terry Ashe Recreation Center, 6626 Skyway, Paradise, California.

Mary Bellefeuille. Chairperson

Robert Anderson. Secretary

004633

Paradise Recreation and Park District
Board of Directors Regular Meeting
 Terry Ashe Recreation Center, Room B
 July 10, 2019

MINUTES

The regular meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Chairperson Mary Bellefeuille at 6:22 p.m.

1. CALL TO ORDER:

1.1 PLEDGE OF ALLEGIANCE:

Chairperson Bellefeuille led the Pledge of Allegiance.

1.2 ROLL CALL:

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

ABSENT: None

PRPD STAFF:

District Manager Dan Elseaff, Park Supervisor Mark Cobb, Recreation Supervisor Jeff Dailey, Marketing Coordinator Gayle Jaarsma, District Accountant Catherine Merrifield, and Administrative Assistant/Management Colleen Campbell.

1.3 WELCOME GUESTS:

Chairperson Bellefeuille welcomed Jackie Glazer, Do It Leisure; Blake Velde and Tracy Dean, CalOES; John Stonebraker, Upper Ridge Community Council; and Matt Cruthers, Citizen.

1.4 SPECIAL PRESENTATIONS: None

2. PUBLIC COMMENT: None

3. CONSENT AGENDA

3.1 Board Minutes:

- a. Regular Meeting of June 12, 2019
- b. Special Meeting of June 17, 2019

3.2 Correspondence: None

3.3 Payment of Bills/Disbursements (Warrants and Checks Report) – Payroll Checks and Payables Checks #049630 to and including #049712 in the total amount of \$88,929.73 with no refunds or void checks reported.

3.4 Information Items (Acceptance Only): None

004634

Chairperson Bellefeuille asked if the Board desired to have any items removed and heard separately. Seeing and hearing none. Chairperson Bellefeuille stated she would entertain a motion.

MOTION:

Director Rodowick moved that the PRPD Board of Directors approve the Consent Agenda as presented. The motion was seconded by Director Van Roekel and carried unanimously with 5 ayes.

AYES: Bellefeuille, McGreehan, Anderson, Van Roekel, and Rodowick

NOES: None

ABSTENTIONS: None

ABSENT: None

4. COMMITTEE REPORTS

4.1 Recreation and Park Standing Committee (Anderson/Rodowick)

The Committee met on June 14, 2019 to tour potential park properties and facilities.

Committee Member Rodowick provided an oral report supplementing the written report presented to the Board. He stated the Committee and staff visited potential acquisitions and park properties near Oak Creek Park, Noble Park, and Lakeridge Park.

After a brief discussion the Board concurred to receive this report as presented.

4.2 Finance Standing Committee (Rodowick/Bellefeuille)

The Committee met on July 8, 2019 to review and discuss the 2019-2020 Final Budget.

Committee Member Rodowick provided an oral report indicating the Committee reviewed the Budget and concurred with staff that revisions should be completed prior to final adoption.

5. DISTRICT MANAGER'S REPORT

5.1 District Report (Manager's Report)

District Manager Elseaff provided a brief report supplementing the written information presented to the Board.

- Development Impact Fee revenue from November 2018 to June 2019 is \$45,339.20.
- Staff is working on a Paradise Lake agreement with the Paradise Irrigation District and anticipates it will go into effect January 2020.
- Maintenance continues to complete repair and maintenance on District facilities. The Paradise Pool has been filled with the help of the Paradise Fire Department and Paradise Irrigation District and anticipate opening at the end of July.
- The Youth Services Summit hosted by the District on June 17, 2019 was well received with over 70 participants.
- Staff received notification from the Sierra Nevada Conservancy that the District has been approved for submission of two full proposals (two land acquisitions near existing parks and funds to help with the development of future acquisitions). Representatives from the Conservancy, landowners, and District staff toured the properties. Supervisor Teeter met with the group prior to the tour to support the project.

After a brief discussion the Board concurred to receive this report as presented.

004635

6. CLOSED SESSION - None**7. OLD BUSINESS – None****8. NEW BUSINESS****8.1 Work Training Center – Do-It Leisure 2019-2021 Agreement**

Do-It Leisure representatives will provide an oral report supplementing the financial and program status report submitted to the PRPD Board of Directors as required in item #4 of the Agreement.

Chairperson Bellefeuille welcomed Do-It Leisure Program Coordinator Jackie Glazer to the floor. Ms. Glazer summarized the written report presented to the Board stating they are encouraged by Paradise participants returning to their programs; they are at 50% of pre-fire levels.

The Board had open dialog with Ms. Glazer confirming that Work Training Center/Do-It Leisure representatives had read and approved the 2019-2021 agreement on the agenda for consideration.

Seeing no additional comments, Chairperson Bellefeuille thanked Ms. Glazer for her presentation and stated she would entertain a motion on this agenda item.

MOTION:

Vice Chairperson McGreehan moved to approve the 2019-2021 Work Training Center/Do-It Leisure agreement as presented and authorized the District Manager to sign the agreement on behalf of the District. The motion was seconded by Secretary Anderson and carried unanimously with 5 ayes.

AYES: Bellefeuille, McGreehan, Anderson, Van Roekel, and Rodowick

NOES: None

ABSTENTIONS: None

ABSENT: None

8.2 Ice Rink Program Status

Staff will provide a verbal update on the ice rink program.

District Manager Efseaff stated the District has reported a \$60,000 average loss on the program each year of its operation. Last year's reduced operation recorded about an \$80,000 loss. Staff sought Board direction on how to proceed with this program.

The Board had open dialog with staff concerning potential grant opportunities to offset the District's anticipated losses and concurred that staff should pursue these opportunities and report these findings at the August 14, 2019 regularly scheduled Board meeting. Staff noted that current status quo is to pursue the opening of the rink with additional funding sources and sponsors to help off-set costs.

8.3 Five Star Bank – Resolution #19-07-1-463

Approve the opening of an account at Five Star Bank and authorize the District Manager to execute the Contract for Deposit of Monies.

004636

District Manager Efseaff reported that at the June 12, 2019 regularly scheduled Board meeting the Board took action to authorize staff to craft a resolution and open interest-bearing accounts that are appropriate for special districts.

After a brief discussion, Chairperson Bellefeuille stated she would entertain a motion.

MOTION:

Director Van Roekel moved that the PRPD Board of Directors approve Resolution #19-07-1-463 authorizing the opening of an account at Five Star Bank as presented and authorize the District Manager to execute the Contract for Deposit of Monies. The motion was seconded by Secretary Anderson and carried unanimously with 5 ayes.

ROLL CALL VOTE:

Mary Bellefeuille, aye; Al McGreehan, aye; Robert Anderson, aye; Julie Van Roekel, aye; and Steve Rodowick, aye.

9. PUBLIC HEARING – FINAL BUDGET

At this time the PRPD Board of Directors will open the Public Hearing for public comment and discussion concerning the 2019-2020 PRPD Final Budget.

The Board recognized John Stonebraker of the Upper Ridge Community Council and welcomed him to the floor.

Mr. Stonebraker commented that the Magalia area is in need of recreation services and hopes the Board will consider that during their budget process.

After a brief discussion concerning the District's development plans for the upper ridge area, the Board thanked Mr. Stonebraker for his comments.

The Board recognized Blake Velde and Tracy Dean of CalOES, Natural and Cultural Resources and welcomed them to the floor.

Mr. Velde informed the Board that he and Ms. Dean were in attendance to assess the needs of the District. He indicated there are grant and loan options available to the District for recovery and recommended staff contact them for additional information.

The Board thanked Mr. Velde and Ms. Dean for their information.

Seeing no additional comments, Chairperson Bellefeuille closed the public hearing and brought the item back to the Board for discussion.

District Manager Efseaff recommended the PRPD Board of Directors postpone the approval of the 2019-2020 PRPD Final budget until the August Board meeting.

004637

The Board concurred to continue the Public Hearing on the 2019-2020 Final Budget to the next regularly scheduled Board meeting on August 14, 2019.

10. BOARD COMMENT:

Steve Rodowick reported he has accepted a Board position at the Paradise Animal Shelter.

Al McGreehan reported he is continuing his work at the Town of Paradise.

11. ADJOURNMENT:

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 7:38 p.m. by Chairperson Bellefeuille until the regular Board meeting scheduled on August 14, 2019 at 6:00 p.m. in Conference Room B. at the Terry Ashe Recreation Center.(6626 Skyway, Paradise, California).

Mary Bellefeuille, Chairperson

Robert Anderson, Secretary

PARADISE RECREATION & PARK DISTRICT
COUNTY MONTHLY CHECK REGISTER

Fund 2510

July

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

049713-049743	7/3/2019		Payroll Summary	20,507.89	0.00	0.00	20,507.89	

049784-049811	7/17/2019		Payroll Summary	21,926.31	0.00	0.00	21,926.31	

049852-049885	7/31/2019		Payroll Summary	28,468.81	0.00	0.00	28,468.81	

049744	7/8/2019		ACH STATE PR TAX	525.99			525.99	
049745	7/8/2019		ACH FED PR TAX	4,963.92			4,963.92	
049746	7/8/2019		ACH CALPERS	6,590.38			6,590.38	
049747	7/8/2019		ACH CALPERS	2,352.39			2,352.39	
049748	7/5/2019		VOYA INSTITUTIONAL TRUST CO	175.00			175.00	
049749	7/5/2019		PRINCIPAL LIFE INSURANCE CO	6.84			6.84	
049750	7/5/2019		VISION SERVICE PLAN	85.74			85.74	
049751	7/5/2019		INDUSTRIAL POWER PRODUCTS		48.91		48.91	
049752	7/5/2019		DAN EFSEAFF		287.76		287.76	A
049753	7/5/2019		NORTH STATE SCREENPRINTING		207.42		207.42	
049754	7/5/2019		MFC INVESTMENTS LP		1,480.00		1,480.00	B
049755	7/5/2019		NORTH STATE GROCERY		405.74		405.74	
049756	7/5/2019		GAYLE JAARMSMA		629.22		629.22	A
049757	7/5/2019		WOODBROTHERS CARPET & FLOOR		9,532.00		9,532.00	
049758	7/5/2019		BRANDY RICE-SCHARF		25.23		25.23	A
049759	7/5/2019		RENTAL GUYS CHICO		2,777.95		2,777.95	
049760	7/5/2019		ACME TOILET RENTALS LLC		193.20		193.20	
049761	7/5/2019		ACME TOILET RENTALS LLC		24.89		24.89	
049762	7/5/2019		MILLER GLASS		427.30		427.30	
049763	7/5/2019		RIEBES AUTO PARTS		17.55		17.55	
049764	7/5/2019		JC NELSON SUPPLY CO		784.22		784.22	
049765	7/5/2019		PG&E		2,543.67		2,543.67	
049766	7/5/2019		BUTTE COUNTY NEAL ROAD LANDFILL		2,088.24		2,088.24	
049767	7/5/2019		ELLIS ART & ENGINEERING		14.48		14.48	
049768	7/5/2019		KEN'S PARADISE HITCH & WELD		37.23		37.23	
049769	7/5/2019		MIRACLE PLAYSYSTEMS INC		7,569.39		7,569.39	
049770	7/5/2019		ARCO GASPRO PLUS		154.45		154.45	
049771	7/5/2019		OFFICE DEPOT		396.32		396.32	
049772	7/5/2019		VERIZON WIRELESS		122.29		122.29	
049773	7/1/2019		INDUSTRIAL POWER PRODUCTS		85.76		85.76	
049774	7/12/2019		MARIE DAGORRET		227.96		227.96	Refund
049775	7/12/2019		STEVEN RODOWICK		453.38		453.38	A
049776	7/12/2019		BUTTE COUNTY NEAL ROAD LANDFILL		1,449.85		1,449.85	
049777	7/12/2019		O'REILLY AUTO PARTS		20.98		20.98	
049778	7/12/2019		ORO DAM AUTO CENTER			46,312.61	46,312.61	
049779	7/12/2019		MEEK'S LUMBER & HARDWARE		1,158.88		1,158.88	
049780	7/12/2019		ASCAP		361.50		361.50	
049781	7/12/2019		COMPUTERS PLUS		245.13		245.13	
049782	7/12/2019		CARDMEMBER SERVICE		8,014.31		8,014.31	
049783	7/17/2019		ACH CALPERS	200.00			200.00	
049812	7/19/2019		ACH STATE PR TAX	607.76			607.76	
049813	7/19/2019		ACH FED PR TAX	5,353.80			5,353.80	
049814	7/19/2019		VOYA INSTITUTIONAL TRUST CO	175.00			175.00	
049815	7/19/2019		CED CHICO		710.68		710.68	
049816	7/19/2019		THOMAS ACE HARDWARE		2,099.88		2,099.88	
049817	7/19/2019		PAYLESS BUILDING SUPPLY		59.75		59.75	
049818	7/19/2019		ELLIS ART & ENGINEERING		26.63		26.63	
049819	7/19/2019		VALLEY TRUCK & TRACTOR CO		77.22		77.22	

049820	7/19/2019		COLLEEN CAMPBELL		46.98		46.98	A
049821	7/19/2019		ALHAMBRA		113.50		113.50	
049822	7/19/2019	Void	VISION SERVICE PLAN		0.00		0.00	
049823	7/19/2019		LINCOLN EQUIPMENT INC		686.56		686.56	
049824	7/19/2019		DEPARTMENT OF JUSTICE		64.00		64.00	
049825	7/19/2019		HOLIDAY POOLS & SPA INC		2,842.13		2,842.13	
049826	7/19/2019		TIAA COMMERCIAL FINANCE INC		204.29		204.29	
049827	7/19/2019		SIERRA TREE CARE INC		2,700.00		2,700.00	
049828	7/19/2019		BUTTE COUNTY AUDITOR/CONTROL		2,204.22		2,204.22	
049829	7/19/2019		YOUTH WITH A MISSION		492.50		492.50	C
049830	7/26/2019		ACH CALPERS	2,520.89			2,520.89	
049831	7/29/2019		ACH CALPERS	1,691.24			1,691.24	
049832	7/26/2019		SRM ENTERPRISES INC		49.20		49.20	
049833	7/26/2019		MFC INVESTMENSTS LP		1,480.00		1,480.00	B
049834	7/26/2019		Bellefeuille, Mary		542.32		542.32	A
049835	7/26/2019		Colwell, Tricia		38.77		38.77	A
049836	7/26/2019		BECHHOLD, RYAN		269.78		269.78	Refund
049837	7/26/2019		OFFICE DEPOT		417.85		417.85	
049838	7/26/2019		ENTERPRISE RECORD		283.75		283.75	
049839	7/26/2019		BSN SPORTS LLC		952.27		952.27	
049840	7/26/2019		VERIZON WIRELESS		329.45		329.45	
049841	7/26/2019		OROVILLE FORD			29,228.23	29,228.23	
049842	7/26/2019		NORTHERN RECYCLING & WASTE		503.56		503.56	
049843	7/26/2019		CAPRI		11,418.00		11,418.00	D
049844	7/26/2019		MAGOON SIGNS		416.13		416.13	
049845	7/26/2019		CARTER LAW OFFICES		5,935.60		5,935.60	
049846	7/26/2019		NORTH STATE SCREENPRINTING		498.71		498.71	
049847	7/26/2019		P.G.&E.		3,279.38		3,279.38	
049848	7/26/2019		HORTON MCNULTY & SAETEURN		4,250.00		4,250.00	E
049849	7/26/2019		CHICO RENT-A-FENCE		216.00		216.00	
049850	7/26/2019		VISION SERVICE PLAN - (CA)	57.66			57.66	
049851	7/26/2019		PRINCIPAL LIFE INSURANCE CO	127.97			127.97	

TOTALS					25,434.58	84,994.32	75,540.84	185,969.74
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GRAND TOTALS					96,337.59	84,994.32	75,540.84	256,872.75
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Refund Total: 497.74

Notes:

- A) Reimbursement
- B) Chico office rent for July & August
- C) Reservation for strategic planning meeting
- D) Worker's Comp insurance
- E) Outside CPA firm used for help with audit



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

DRAFT

- DATE:** July 17, 2019 at 10:00 a.m.
- LOCATION:** District Manager’s Office
- ATTENDANCE:** Dan Efseaff, District Manager
Mark Cobb, Park Supervisor
Colleen Campbell, Administrative Assistant II
- ABSENT:** Jeff Dailey, Recreation Supervisor

1. MINUTES:

- By unanimous vote of the members present, the May 16, 2019 Safety Committee Minutes were approved.

2. SAFETY AND HEALTH ISSUES DISCUSSED:

THE FOLLOWING SAFETY MEETINGS WERE HELD:

- May 05, 2019 Mosquito Bite Prevention (Maint. Staff Meeting)
by Mark D. Cobb, Park Supervisor
- May 22, 2019 Keeping First Aid and PPE Kits Stocked (Maint Staff Meeting)
by Ray Lockridge, Park Maintenance II
- May 31, 2019 Report Injuries Immediately (Maint. Staff Meeting)
by Mark Cobb, Park Supervisor
- June 04, 2019 Heat Safety (Day Camp Staff Meeting)
by Jeff Dailey, Recreation Supervisor
- June 12, 2019 Avoid Heat Exhaustion (Maint. Staff Meeting)
by Mark Cobb, Park Supervisor
- June 19, 2019 Sunscreen Protection (Maint. Staff Meeting)
by Mark Cobb, Park Supervisor
- June 26, 2019 Correct Lifting to Avoid Injury (Maint. Staff Meeting)
by Nancy Sipple, Park Maintenance I
- July 03, 2019 Proper Use of Cleaning Chemicals (Maint. Staff Meeting)

- July 10, 2019 by Dave Ricca, Park Maintenance II
Co-Worker Safety (Maint. Staff Meeting)
- July 17, 2019 by Brian McCoslin, Park Maintenance II
Chain Saws and Safety Gear (Maint. Staff Meeting)
by Mark Cobb, Park Supervisor

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

Maintenance Requests: None

Site Inspections completed since last meeting:

- Restocking of Maintenance First Aid and PPE Kits – May 22, 2019
- Bille Park – May 24, 2019
- Crain Park – July 9, 2019

District Manager Efseaff requested that the following inspections be completed:

- Drendel Circle (Mark Cobb)
- Oak Creek Park (Mark Cobb)

c. *ACCIDENT/INCIDENT REPORTS:*

- The Committee recognized one incident report and two minor accident reports since last meeting:
 - During lunch hour off site employee tripped and fell injuring head and knee. Transported self to hospital and received medical care.
 - Two minor incident reports during Day Camp.

d. *WORKERS' COMPENSATION CLAIMS:*

- The Committee reviewed the workers' compensation claim reports for May and June. It was noted there are two open claims and no new claims since last meeting.

3. MISCELLANEOUS:

- It was noted that in May maintenance staff contacted Butte County Mosquito and Vector Control to treat Bille and Aquatic Parks for mosquitos.

Next Safety Meeting Date: September 18, 2019

Colleen Campbell, Safety Committee Secretary

Date:

cc: CAPRI
PRPD Board 08/14/19 – Draft Copy

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PARADISE RECREATION AND PARK DISTRICT

**FIXED ASSETS
INVENTORY ACCOUNTING**

ADDITION _____
Date Acquired

DELETION 7-25-19
Date Retired

LAND

STRUCTURES & IMPROVEMENTS

EQUIPMENT

Complete all applicable information:

Equipment Name and Model Number

MAKE MODEL YEAR
FORD F-250 1988

Vehicle Model, License & V.I.N. No.

MODEL LIC#
F-250 030702 1FTH3560JPB7894

Vendor or Contractor

N/A

Original Costs

11,800

(Attach an addendum for multiple cost/contractor/vendor fixed asset items)

Description, (if necessary)

Dump BED TRUCK

Facility Assignment

ALL PARK

Fixed assets include property of a relatively permanent or permanent nature with a value of \$5,000.00 or more. Fixed assets require approval of the Paradise Recreation and Park District Board of Directors prior to disposal, sale, or trade of item. Fixed asset items lost, stolen or destroyed must be reported to the Board of Directors.

Approval to remove from fixed asset registry:

Board Chairman _____ Date

_____ Date Action Taken

Inventory Updated on _____

By: _____
District Accountant

NEW TRUCKS
REPLACING ONES DAMAGED FROM FIRE 11/8/19

2018 FORD F-150 4+4 Lic# 1558253

Vin# 1FTMF1EB9JKE37940

2018 FORD F-250 4+4 Lic# 1558256

Vin# 1FTBF2B64JEC42136

2019 FORD F-250 Lic# 1564077 (UTILITY BED)

Vin# 1FDBF2A67KED44058

TRUCK TO STILL BE REPLACED / NEW TRUCK ORDERED

IN BY JULY 31ST

1988 FORD F-250 Lic# E030703 (DUMP BED)

Vin# 1FTHF25GOJPB7894



Staff Report

August 1, 2019



DATE: 8/6/2019
 TO: PRPD Board of Directors
 FROM: Dan Efsseff, District Manager
 SUBJECT: Finance Committee (Rodowick / Bellefeuille)
 August 1, 2019 at 2:00 p.m.
 Temporary Office – 564 Rio Lindo Avenue, Suite 102, Chico, CA

Attendance: Committee Members: Steve Rodowick, Chairperson; and Mary Bellefeuille, Member
 Staff Members: Dan Efsseff, District Manager and Catherine Merrifield, District Accountant
 Guest: Holly Pladson, District Auditor

The Committee was called to order 2:00 p.m.

The Committee will meet to review and discuss the 2017-2018 draft audit prepared by Holly Pladson, CPA.

- Committee members asked several questions and reviewed details of the audit. Committee members concurred that the audit should be a part of the next agenda and invited Ms. Pladson to attend. Auditor Pladson also noted the difficulty in completing the audit and that the next audit would require additional resources due to the follow-up on the large number of management comments and the fact that the Camp Fire will likely impose some additional tasks to bring it to completion. Committee members and staff suggested that this request be considered by the full BOD with a proposal. Staff will review and provide a recommendation and noted that the pathways are to approve the additional funds and amendment to the existing agreement, or to release the audit to bid.
- The Committee recommends the 2017-2018 audit be presented to the full BOD at the August 14, 2019 regularly scheduled Board meeting for possible acceptance.

The meeting was adjourned at 3:05 p.m.

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 8/6/2019

District Manager's Report**Meeting Date: August 14, 2019**

DATE: 8/14/2019
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report**1. Updates**

- a. LAFCO Election Extension – Notice indicates the election will be extended for a third time due to a lack of a quorum. PRPD has already participated.

2. Administrative and Visitor Services

- a. Staffing - Staff was again successful working with the Alliance for Workforce Development who has provided staff to help with our front office workload. Lorrennis Leeds will be working under the Alliance for Workforce Development program through October 2019. Lorrennis is not new to the District; she has worked the Ice Rink program for five years and has been the Ice Rink Manager for the last two years.

3. Finance

- a. Routine Reports – Balance Sheet (Attachment B), Profit & Loss Budget vs Actual (Attachment C), and Recovery Project (Attachment D).
- b. 2017-2018 Fiscal Year Audit – The finance committee met with the auditor on Aug. 1st, the report is in the agenda packet.
- c. Property Tax – A total of \$617,914.03 has been distributed since January. Bringing the fiscal year total to \$1,411,840.13.
- d. Budget – The budget column in the Profit & Loss Budget vs. Actual is \$0.00 due to the budget for fiscal year 2019-2020 has not been approved yet.

4. Parks (Maintenance and Operations)

- a. Paradise Pool - I'm very happy to finally be able to report that the Paradise pool was opened to the public as of Monday July 22nd . This would not have been possible without the help of these outside agencies. 1) ATI for safely disposing of the 220,000 of dirty water and cleaning pool. 2) Kevin Phillips (PID District Manager) for water testing hydrant for water to fill pool and for orchestrating the help of the Paradise Fire Department to fill it. 3) The PFD Station 81's Shane Hollstrom, Lance Allen and Paul Cimolino, who rolled out 1,800 ft of fire hose to fill pool. 4) Butte County Sheriff Search and Rescue Dive Team for checking drains at deep end of pool to insure proper flow of water. 5) Butte Valley Pump's Alex Hoag for repairing pool pump and of course 6) The hardest working group of people I've ever had the pleasure to work with, the whole PRPD staff from administration to maintenance. We could not have made this happen without all of these spokes in the wheel working together. THANK YOU ALL!! (water test results are available from PID to the public they are posted at pool or upon request)
- b. Ballpark - We have had the cyclone fencing on backstop on field 2 replaced, they were damaged from the fire. The lower section of it that is wood destroyed from fire are also replaced. New bases, pitcher's mound and home plate are being replaced soon. The score booth and score board should be built and/or replaced by the end of the month. The district can start having games at that time, if not sooner.

5. Programs

- a. Pinewood Derby - The annual Pinewood Derby event was held on Thursday, July 25 at the Terry Ashe Recreation Center. We had 20 cars enter the race with approximately 75 spectators in attendance. The new 42-foot long aluminum track was a huge improvement on the old wooden track that was lost in the fire. We plan to continue this as an annual event.

- b. Camp Courage - Camp Courage was a three-day adventure camp for 7th through 9th graders that was run in cooperation with Odyssey Teams and P.R.P.D. on July 29-31. The camp was held at Spring Valley School with field trips taking place at the Forebay Aquatic Center and the ropes course at Richardson Springs. The camp was a huge success with 22 children attending. We hope to run other camps and programs with Odyssey in the future.
- c. Day Camp - The PRPD Day Camp at the Terry Ashe Recreation Center took the place at Aquatic Park Camp for the summer of 2019. The day camp ran June 10 through August 2 from 7:30 am to 5:30 pm. The camp was very successful with 39 registered participants that came either for a full or half day. Free lunch was provided for the campers through the PUSD Food Services program.
- d. Paradise and Concow Pools - Both the Paradise and Concow Swimming Pools were open for lessons and recreational swimming this summer. Although participation was down compared to pre fire numbers, we did see a steady stream of visitors at both pools. With the schools going back into session, the pools will go to a limited schedule of rentals, swim team usage, and weekend and evening scheduling.

6. Outreach and Development

- a. CalPoly – District Manager has reached out to Architectural faculty about potential collaboration for PRPD needs. Some of their work may be viewed on this great virtual reality and flythrough: <https://www.youtube.com/watch?v=1ox72L4jPzM&feature=youtu.be> .

7. Project Development

- a. Sierra Nevada Conservancy Grants – On 7/29/19, we submitted 2 grants: 1) Acquisition of 2 properties (Noble Park and Oak Creek Additions) and 2) Support for upcoming future acquisitions. The proposal requests amounted to \$295,700. We expect to be notified in the fall.
- b. Statewide Park Development Grant – The Paradise Recreation and Park District (PRPD) submitted a proposal for funding to develop the Lakeridge Park property as a community asset and recreation facility. The concept includes broadening out the original vision of the property in response to new realities in the area. Lakeridge Park will transition from the forest into open fields, fire-resistant park amenities and landscaping into the more urbanized area of the community. This will allow for a larger buffer and transition between the wildland and urban interface. The park will be developed as an evacuation center and with shelter in place folded into the design. Our request includes the original concept design amenities plus a community center and playfields among other options. The Proposal only required conceptual information.
- c. USEPA Planning Grant – The federal government rejected our proposal for through the Recreation Economy for Rural Communities planning assistance program. The program would have developed information to highlight how recreation could be developed for economic benefit to the community.
- d. Feather River Center Grant - On Monday, August 5, at 11 a.m., the Feather River Center and its partners the Paradise Park and Recreation District, the Feather River Recreation and Park District, the Chico Area Recreation District and California State University, Chico will be presented with a check in the amount of \$12,000 from the California State Parks Foundation. This Grant, titled 'Discover the Forebay in Your Backyard' is designed to bring more children and families into the State Park with an emphasis on Camp Fire Survivors. The Grant supports transportation, entrance fees and partial staffing costs to enjoy the healing power of nature. In addition, it also lays a foundation for overnight environmental education/science camps for elementary students.
- e. CPRS/Gametime – Matching grant application will be submitted by the end of the week and will support ½ of cost of playstructures for the District and PUSD.
- f. Butte Strong Foundation – Staff are finishing up grant applications for several requests through the Foundation.

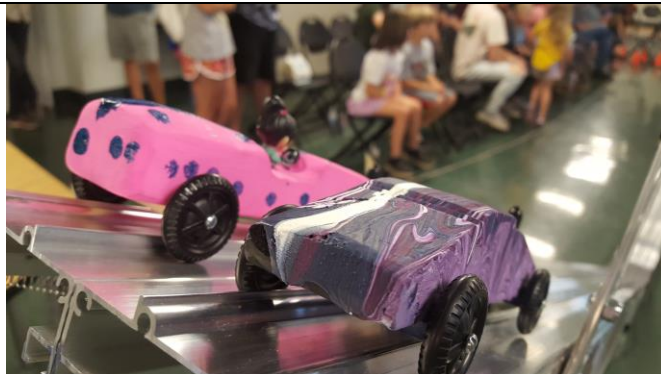
8. Upcoming

- a. Upcoming actions include: strategic planning session (8/23/19), additional Grant submissions,

Photographs



Paradise Pool – August 2019



Pinewood Derby – August 2019

Attachments:

- A. LAFCO Election Extension Notice dated July 12, 2019
- B. Financial Balance Sheet
- C. Financial Profit & Loss Budget vs. Actual
- D. Financial Recovery Project

https://paradisepd-my.sharepoint.com/personal/defseaff_paradisepd_com/Documents/Dan_OneDrive/Templates/BOD_2017_District_Report_Template_17_0905.docx
8/8/2019

From: [Broderson, Jill](#)
To: [Willmann, Ann](#); [Biggs-West Gridley Water District](#); [Butte Water District](#); [Lake Madrone Water District](#); [Lake Oroville Area Public Utility District](#); [Paradise Irrigation District](#); [Paradise Irrigation District](#); [Richvale Irrigation District](#); [South Feather Water & Power Agency](#); [Thermalito Water & Sewer District](#); [Western Canal Water District](#); [Ravert, Rochelle](#); [Bangor Cemetery District](#); [Berry Creek Community Services District](#); [Butte County Mosquito & Vector Control District](#); [Butte County Resource Conservation District](#); [Butte County Resource Conservation District](#); [Butte County Resource Conservation District](#); [Buzztail Community Services District](#); [Chico Area Recreation & Park District](#); [Spence, Jeff](#); [Drainage District #100](#); [McClure, Andrew](#); [Durham Mosquito Abatement District](#); [Durham Recreation & Park District](#); [El Medio Fire Protection District](#); [Feather River Recreation & Park District](#); [Teague, Pat](#); [Jane Avram, Nancy](#); [Smith, Cheryl](#); [Oroville Mosquito Abatement District](#); [Spreen, Misty](#); [Colleen Campbell](#); [Dan Efseaff](#); [Knight, Jay](#); [Reclamation District No. 833](#); [Richardson Springs Community Services District](#); [Behr, Paul](#); [Minasian, Paul](#); [Menchaca, Clarissa](#); [Hunsicker, Grant](#); [Manley, Eric](#); [Manley, Eric](#)
Cc: [Lucas, Steve](#); [Stover, Joy](#)
Subject: FOURTH NOTICE - Butte LAFCO - Election of a Special District Regular "Non-Enterprise" Member
Date: Friday, July 12, 2019 3:40:22 PM
Attachments: [Nomination Results \(1-4-2019\).pdf](#)
[Election Ballot \(1-4-2019\).pdf](#)

On May 3, 2019, Butte LAFCO extended an election, for a third time, for a Special District *Regular* "Non-Enterprise" Member. Ballots were requested to be returned no later than 4:00 p.m., Friday, July 5, 2019. As of 4:05 p.m. on Friday, July 5, 2019, nineteen (19) ballots were returned. Those districts who have participated include:

- South Feather Water & Power Agency
- Western Canal Water District
- Butte County Mosquito & Vector Control District
- Butte Creek Drainage District
- Chico Area Recreation and Park District
- Drainage District #2
- Durham Recreation and Park District
- Oroville Cemetery District
- Paradise Recreation and Park District
- Rock Creek Reclamation District
- Thompson Flat Cemetery District
- Lake Madrone Water District
- Sacramento River Reclamation District
- Feather River Recreation and Park District
- Richvale Recreation and Park District
- Lake Oroville Area Public Utility District
- Richvale Irrigation District
- Paradise Irrigation District

- Thermalito Water & Sewer District

The election is not valid, as a quorum (21) of districts must complete and return their ballots. Please note that this process will repeat until such time ballots are received from a majority of the districts. Therefore, the election period has been extended until **Friday, September 13, 2019**. Those districts who have already submitted their votes need not vote again; however, those who have not, your participation is requested. Current Special District LAFCO representatives will continue to serve until such time a valid election is concluded or their term of office expires.

Attached is the original memorandum (Nomination Results, dated January 4, 2019) that explains the process, provides simple instructions and includes a ballot (Election Ballot, dated January 4, 2019). **This is an important ballot, as your Special District LAFCO Commissioner will be making decisions on budget issues, policies and projects that may have a direct impact on your district. Please participate in this election by submitting your vote.**

Should you have any questions, please feel free to contact Stephen Lucas, Executive Officer or myself at 538-7784. Thank you.

Jill Broderson
 Management Analyst
 Butte Local Agency Formation Commission
 1453 Downer Street, Suite C
 Oroville, CA 95965

☎ (530) 538-3825 ~ 📠 (530) 538-2847

✉ jbroderson@buttecounty.net ~ www.buttelafco.org

E-MAIL DISCLAIMER: This e-mail and any attachment thereto may contain private, confidential, and privileged material for the sole use of the intended recipient. Any review, copying, or distribution of this e-mail (or any attachments thereto) by other than the County of Butte or the intended recipient is strictly prohibited. If you are NOT the intended recipient, please contact the sender immediately and permanently delete the original and any copies of this e-mail and any attachments thereto.

PRPD
Balance Sheet
 As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Rabo Bank - Operating	1,202,623.95
1005 · Petty Cash	300.00
1010 · Treasury Cash - 2510	
1011 · General Operating	-22,242.61
1012 · ACO Reserve	702,200.00
1013 · General Reserve	2,000.00
1014 · Deposits held for others	1,000.00
Total 1010 · Treasury Cash - 2510	682,957.39
1100 · Designated Treasury Funds	
1111 · Aquatic Unicorp-2511	49.41
1112 · Grosso Endowment-2512	53,632.13
1113 · Grosso Scholarship-2513	3,183.93
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
1114-13 · Ice Rink Donations	5,891.83
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Wrestling Mat fund	773.60
1114-5 · Pam Young Fund	1,000.00
1114-6 · Easter Egg Scholarships	4,698.80
1114-7 · Child-Youth Scholarships	10.00
1114-8 · McGreehan Children's Schlshp	56.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	429.28
Total 1114 · Designated Donations-2514	24,451.30
Total 1100 · Designated Treasury Funds	81,316.77
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	7,964.18
1121 · Park Acqui Unincorp - 2521	45,496.93
1122 · Park Dev Unincorp - 2522	74,181.47
1124 · District Fac Unincorp - 2524	39,262.41
1126 · Park Acqui Incorp - 2526	80,107.69
1127 · Park Dev Incorp - 2527	241,759.04
1128 · District Fac Incorp - 2528	42,335.06
Total 1119 · Impact Fees	531,106.78
Total Checking/Savings	2,498,304.89
Other Current Assets	
1400 · Interest Receivable	
1410 · Interest Receivable	1,361.18
1411 · Interest Receivable - 2511	0.19
1413 · Interest Receivable - 2513	217.91
1420 · Interest Receivable - 2520	30.81
1421 · Interest Receivable - 2521	157.18
1422 · Interest Receivable - 2522	232.59
1426 · Interest Receivable - 2526	243.68
1427 · Interest Recievable - 2527	743.90
1428 · Interest Receivable - 2528	119.64
Total 1400 · Interest Receivable	3,107.08
1424 · Interest Receivable - 2524	139.34

10:13 AM

08/06/19

Accrual Basis

PRPD
Balance Sheet
As of July 31, 2019

	Jul 31, 19
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	-13,124.68
1512 · FMV Adjustment-2512	-926.25
1500 · FMV Adjustments - Other	-4,880.93
Total 1500 · FMV Adjustments	-18,931.86
Total Other Current Assets	-15,685.44
Total Current Assets	2,482,619.45
Fixed Assets	
1710 · Land	750,088.53
1715 · Land Development	4,990.00
1720 · Buildings	5,534,233.05
1730 · Furn., Fixtures & Equip (>\$5k)	547,069.69
1798 · Accum Depr - Building	-256,655.28
1799 · Accum Depr - Furniture/Fixtures	-4,131,705.06
1800 · Construction in Progress	
1801 · CIP-Lakeridge Park Development	82,463.57
1802 · CIP-Crain Park Development	140,593.02
1803 · CIP-Crain Park Playground	61,485.86
1804 · CIP-Crain Park Bathroom	78,051.59
Total 1800 · Construction in Progress	362,594.04
Total Fixed Assets	2,810,614.97
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	237,865.00
Total Other Assets	538,187.00
TOTAL ASSETS	5,831,421.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	64,981.41
Total Accounts Payable	64,981.41
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · Wages Payable	45,402.75
2120 · Payroll Taxes Payable	10,992.44
2130 · Health Benefits Payable	345.48
2140 · FSA payable	288.21
2160 · 457 Retirement Payable	175.00
2170 · CalPers Payable	25,060.12
2190 · Accrued Leave Payable	
2191 · Comp leave payable	2,121.36
2192 · Sick leave payable	15,306.09
2193 · Vacation leave payable	40,595.31
Total 2190 · Accrued Leave Payable	58,022.76
Total 2100 · Payroll Liabilities	140,286.76
2300 · Deposits - refundable	1,000.00

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08/06/19

Accrual Basis

PRPD
Balance Sheet
As of July 31, 2019

	Jul 31, 19
2400 · Deferred Revenue	
2410 · Deferred Services Income	39,405.38
2420 · Deferred Facility Income	3,110.00
2430 · Deferred Inflow - Pension	32,038.00
Total 2400 · Deferred Revenue	74,553.38
Total Other Current Liabilities	215,840.14
Total Current Liabilities	280,821.55
Long Term Liabilities	
2800 · Post Employment benefits	41,965.00
2805 · CalPers Pension Liability	315,491.17
Total Long Term Liabilities	357,456.17
Total Liabilities	638,277.72
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3030 · General Reserve	2,000.00
3050 · Designated Captial Outlay	702,200.00
Total 3000 · General Fund Balances-2510	995,349.99
3100 · Net of Capital Investments	3,145,295.97
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	53,022.07
3213 · Grosso Scholarship-2513	2,878.45
3214 · Donations - 2514	18,155.30
3220 · Impact Fees	440,380.71
Total 3200 · Designated Fund Balances	514,436.53
3280 · Invest. in General Fixed Assets	-349,657.31
3900 · Retained Earnings	1,503,812.59
3901 · Net Profit	-403,475.96
Net Income	-212,918.11
Total Equity	5,193,143.70
TOTAL LIABILITIES & EQUITY	5,831,421.42

11:00 AM

PRPD

Profit & Loss Budget vs. Actual

Attachment C

08/06/19

July 2019

Accrual Basis

	Jul 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	69,152.92	0.00	69,152.92
4200 · Impact Fee revenue	15,678.10	0.00	15,678.10
4300 · Program Income	12,709.00	0.00	12,709.00
4350 · Concession & Merchandise sales	55.50	0.00	55.50
4400 · Donation & Fundraising Income	2,638.89	0.00	2,638.89
4401 · Scholarships Granted	0.00	0.00	0.00
4500 · Grant Income	0.00	0.00	0.00
4600 · Other Revenue	35.00	0.00	35.00
4900 · Interest Income	0.00	0.00	0.00
Total Income	100,269.41	0.00	100,269.41
Gross Profit	100,269.41	0.00	100,269.41
Expense			
5000 · Payroll Expenses			
5010 · Wages & Salaries	89,906.68	0.00	89,906.68
5020 · Employer Taxes	6,712.01	0.00	6,712.01
5030 · Employee Benefits	14,857.33	0.00	14,857.33
5040 · Workers Comp Expense	11,418.00	0.00	11,418.00
5050 · Accrued Leave	0.00	0.00	0.00
5060 · Other Personnel Costs	64.00	0.00	64.00
Total 5000 · Payroll Expenses	122,958.02	0.00	122,958.02
5100 · Program Expenses			
5110 · Concession & Merchandise Exp.	0.00	0.00	0.00
5130 · Program Supplies	4,816.41	0.00	4,816.41
Total 5100 · Program Expenses	4,816.41	0.00	4,816.41
5200 · Advertising & Promotion	355.31	0.00	355.31
5220 · Bank & Merchant Fees	293.97	0.00	293.97
5230 · Contributions to Others	1,252.75	0.00	1,252.75
5240 · Copying & Printing	0.00	0.00	0.00
5260 · Dues, Mbrshps, Subscr, & Pubs	2,534.00	0.00	2,534.00
5270 · Education, Training & Staff Dev	40.00	0.00	40.00
5280 · Equip., Tools & Furn (<\$5k)			
5282 · Office ET&F	0.00	0.00	0.00
5284 · Program ET&F	0.00	0.00	0.00
5286 · Small Tools & Equipment	278.65	0.00	278.65
5280 · Equip., Tools & Furn (<\$5k) - Other	292.69	0.00	292.69
Total 5280 · Equip., Tools & Furn (<\$5k)	571.34	0.00	571.34
5290 · Equipment Rental	2,601.88	0.00	2,601.88
5300 · Insurance	26,730.00	0.00	26,730.00
5310 · Interest Expense	7.18	0.00	7.18
5320 · Miscellaneous Expense	0.00	0.00	0.00
5330 · Professional & Outside services			
5332 · Accounting	4,250.00	0.00	4,250.00
5334 · Legal	5,935.60	0.00	5,935.60
5336 · Engineering	0.00	0.00	0.00
5338 · Other Prof. & Outside Labor	8,043.64	0.00	8,043.64
5330 · Professional & Outside services - Other	545.50	0.00	545.50
Total 5330 · Professional & Outside services	18,774.74	0.00	18,774.74
5340 · Postage & Delivery	1.60	0.00	1.60
5350 · Rent-Facility use fees	1,480.00	0.00	1,480.00

11:00 AM

08/06/19

Accrual Basis

PRPD
Profit & Loss Budget vs. Actual
July 2019

	Jul 19	Budget	\$ Over Budget
5360 · Repair & Maintenance			
5361 · Building R&M	9,555.42	0.00	9,555.42
5362 · Equipment R&M	230.96	0.00	230.96
5363 · General R&M	1,768.27	0.00	1,768.27
5364 · Grounds R&M	22,595.94	0.00	22,595.94
5365 · Pool R&M	4,042.19	0.00	4,042.19
5366 · Vehicle R&M	75,869.13	0.00	75,869.13
5367 · Janitorial	122.53	0.00	122.53
5368 · Security	0.00	0.00	0.00
5369 · Vandalism	0.00	0.00	0.00
Total 5360 · Repair & Maintenance	114,184.44	0.00	114,184.44
5370 · Supplies - Consumable			
5372 · Office Supplies	1,848.34	0.00	1,848.34
5374 · Safety & staff supplies	1,632.99	0.00	1,632.99
Total 5370 · Supplies - Consumable	3,481.33	0.00	3,481.33
5380 · Taxes, Lic., Notices & Permits	0.00	0.00	0.00
5390 · Telephone & Internet	4,683.89	0.00	4,683.89
5400 · Transportation, Meals & Travel			
5402 · Air, Lodging & Other Travel	995.70	0.00	995.70
5404 · Fuel	1,614.06	0.00	1,614.06
5406 · Meals	94.33	0.00	94.33
5408 · Mileage & Auto Allowance	0.00	0.00	0.00
Total 5400 · Transportation, Meals & Travel	2,704.09	0.00	2,704.09
5410 · Utilities			
5412 · Electric & Gas	3,279.38	0.00	3,279.38
5414 · Water	483.78	0.00	483.78
5416 · Garbage	1,953.41	0.00	1,953.41
Total 5410 · Utilities	5,716.57	0.00	5,716.57
Total Expense	313,187.52	0.00	313,187.52
Net Ordinary Income	-212,918.11	0.00	-212,918.11
Net Income	-212,918.11	0.00	-212,918.11

11:00 AM

PRPD

Profit & Loss Budget vs. Actual

08/06/19

July 2019

Accrual Basis

	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
4100 · Tax Revenue	100.0%
4200 · Impact Fee revenue	100.0%
4300 · Program Income	100.0%
4350 · Concession & Merchandise sales	100.0%
4400 · Donation & Fundraising Income	100.0%
4401 · Scholarships Granted	0.0%
4500 · Grant Income	0.0%
4600 · Other Revenue	100.0%
4900 · Interest Income	0.0%
Total Income	100.0%
Gross Profit	100.0%
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	100.0%
5020 · Employer Taxes	100.0%
5030 · Employee Benefits	100.0%
5040 · Workers Comp Expense	100.0%
5050 · Accrued Leave	0.0%
5060 · Other Personnel Costs	100.0%
Total 5000 · Payroll Expenses	100.0%
5100 · Program Expenses	
5110 · Concession & Merchandise Exp.	0.0%
5130 · Program Supplies	100.0%
Total 5100 · Program Expenses	100.0%
5200 · Advertising & Promotion	100.0%
5220 · Bank & Merchant Fees	100.0%
5230 · Contributions to Others	100.0%
5240 · Copying & Printing	0.0%
5260 · Dues, Mbrshps, Subscr, & Pubs	100.0%
5270 · Education, Training & Staff Dev	100.0%
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	0.0%
5284 · Program ET&F	0.0%
5286 · Small Tools & Equipment	100.0%
5280 · Equip., Tools & Furn (<\$5k) - Other	100.0%
Total 5280 · Equip., Tools & Furn (<\$5k)	100.0%
5290 · Equipment Rental	100.0%
5300 · Insurance	100.0%
5310 · Interest Expense	100.0%
5320 · Miscellaneous Expense	0.0%
5330 · Professional & Outside services	
5332 · Accounting	100.0%
5334 · Legal	100.0%
5336 · Engineering	0.0%
5338 · Other Prof. & Outside Labor	100.0%
5330 · Professional & Outside services - Other	100.0%
Total 5330 · Professional & Outside services	100.0%
5340 · Postage & Delivery	100.0%
5350 · Rent-Facility use fees	100.0%

11:00 AM

08/06/19

Accrual Basis

PRPD
Profit & Loss Budget vs. Actual
July 2019

	<u>% of Budget</u>
5360 · Repair & Maintenance	
5361 · Building R&M	100.0%
5362 · Equipment R&M	100.0%
5363 · General R&M	100.0%
5364 · Grounds R&M	100.0%
5365 · Pool R&M	100.0%
5366 · Vehicle R&M	100.0%
5367 · Janitorial	100.0%
5368 · Security	0.0%
5369 · Vandalism	0.0%
Total 5360 · Repair & Maintenance	<u>100.0%</u>
5370 · Supplies - Consumable	
5372 · Office Supplies	100.0%
5374 · Safety & staff supplies	100.0%
Total 5370 · Supplies - Consumable	<u>100.0%</u>
5380 · Taxes, Lic., Notices & Permits	0.0%
5390 · Telephone & Internet	100.0%
5400 · Transportation, Meals & Travel	
5402 · Air, Lodging & Other Travel	100.0%
5404 · Fuel	100.0%
5406 · Meals	100.0%
5408 · Mileage & Auto Allowance	0.0%
Total 5400 · Transportation, Meals & Travel	<u>100.0%</u>
5410 · Utilities	
5412 · Electric & Gas	100.0%
5414 · Water	100.0%
5416 · Garbage	100.0%
Total 5410 · Utilities	<u>100.0%</u>
Total Expense	<u>100.0%</u>
Net Ordinary Income	<u>100.0%</u>
Net Income	<u><u>100.0%</u></u>

PRPD
Profit & Loss by Job
July 2019

Expense	RP1 General (Recovery Project)	Total Recovery Project
5000 · Payroll Expenses		
5010 · Wages & Salaries	17,100.82	17,100.82
5020 · Employer Taxes	1,184.79	1,184.79
5030 · Employee Benefits	3,806.52	3,806.52
5040 · Workers Comp Expense	0.00	0.00
5060 · Other Personnel Costs	0.00	0.00
Total 5000 · Payroll Expenses	22,092.13	22,092.13
5100 · Program Expenses		
5130 · Program Supplies	1,564.73	1,564.73
Total 5100 · Program Expenses	1,564.73	1,564.73
5280 · Equip., Tools & Furn (<\$5k)		
5286 · Small Tools & Equipment	278.65	278.65
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00
Total 5280 · Equip., Tools & Furn (<\$5k)	278.65	278.65
5290 · Equipment Rental	2,601.88	2,601.88
5350 · Rent-Facility use fees	1,480.00	1,480.00
5360 · Repair & Maintenance		
5361 · Building R&M	0.00	0.00
5362 · Equipment R&M	145.20	145.20
5363 · General R&M	1,230.24	1,230.24
5364 · Grounds R&M	22,237.97	22,237.97
5365 · Pool R&M	1,173.38	1,173.38
5366 · Vehicle R&M	75,815.23	75,815.23
5367 · Janitorial	0.00	0.00
Total 5360 · Repair & Maintenance	100,602.02	100,602.02
5370 · Supplies - Consumable		
5372 · Office Supplies	0.00	0.00
5374 · Safety & staff supplies	1,503.91	1,503.91
Total 5370 · Supplies - Consumable	1,503.91	1,503.91
5390 · Telephone & Internet	0.00	0.00
5400 · Transportation, Meals & Travel		
5402 · Air, Lodging & Other Travel	0.00	0.00
5404 · Fuel	594.41	594.41
5406 · Meals	0.00	0.00
Total 5400 · Transportation, Meals & Travel	594.41	594.41
5410 · Utilities		
5412 · Electric & Gas	0.00	0.00
5414 · Water	0.00	0.00
5416 · Garbage	1,449.85	1,449.85
Total 5410 · Utilities	1,449.85	1,449.85
Total Expense	132,167.58	132,167.58

PARADISE RECREATION AND PARK DISTRICT

Paradise, California

**FINANCIAL STATEMENTS AND REQUIRED
SUPPLEMENTARY INFORMATION WITH
INDEPENDENT AUDITOR'S REPORTS**

June 30, 2018



HOLLY B. PLADSON

— ♦ Certified Public Accountant ♦ —

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June 30, 2018

*Paradise Recreation
and Park District*

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HOLLY B. PLADSON

— Certified Public Accountant —

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Paradise Recreation and Park District
Paradise, California

I have audited the accompanying financial statements of the business-type activities of Paradise Recreation and Park District, (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements for California Special Districts*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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Board of Directors
Paradise Recreation and Park District

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the District as of June 30, 2018, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

Holly B. Pladson, CPA

Chico, California

August 1, 2019



2018 BOARD OF DIRECTORS

BOARD MEMBERS

TERM EXPIRATION

Steve Rodowick, Chairperson	December 2018
Mary Bellefeuille, Vice-Chairman	December 2018
Al McGreehan, Secretary	December 2018
Robert Anderson, Director	December 2020
Julie Van Roekel, Director	December 2020

DISTRICT MANAGER

Dan Efseaff

FINANCE MANAGER

Jim Bruffett

FINANCIAL SECTION

STATEMENT OF NET POSITION*Paradise Recreation
and Park District*

June 30, 2018	Governmental Activities
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 1,673,881
Accounts receivable	9,900
Interest receivable	5,983
Deposits and other assets	1,000
Total Current Assets	1,690,764
LOAN RECEIVABLE	300,322
CAPITAL ASSETS - NET	2,795,639
TOTAL ASSETS	4,786,725
DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	237,865
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	\$ 5,024,590

The accompanying notes are an integral part of these financial statements.

STATEMENT OF NET POSITION*Paradise Recreation
and Park District*

June 30, 2018	Governmental Activities
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	\$ 27,252
Accrued payroll and liabilities	48,876
Accrued expenses	10,917
Deferred revenue	42,515
Deposits held for others	1,000
Total Current Liabilities	130,560
NONCURRENT LIABILITIES	
Compensated absences	58,023
Net pension liability	315,491
Other post employment benefits	41,965
Total Noncurrent Liabilities	415,479
TOTAL LIABILITIES	546,039
DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	32,038
NET POSITION	
Non-Spendable	
Invested in capital assets - net of related debt	2,795,639
Restricted	
Restricted for Impact and Development	440,381
Restricted for special projects	74,056
Unrestricted	
Assigned	704,500
Unassigned	431,937
TOTAL NET POSITION	4,446,513
TOTAL NET POSITION, LIABILITIES AND DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	\$ 5,024,590

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF FUNCTIONAL ACTIVITIES AND
CHANGES IN NET POSITION
JUNE 30, 2018**

*Paradise Recreation
and Park District*

<u>Functions/ Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
Recreation	<u>\$ 2,164,433</u>	<u>\$ 431,740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,732,693)</u>
		General revenues			
		Taxes			1,437,377
		Impact and development			41,902
		Investment income			131
		Other revenue			94,156
		Total General Revenues			<u>1,573,566</u>
		Changes in net position before prior period adjustment			(159,127)
		Prior period adjustment			<u>277,148</u>
		Changes in net position after prior period adjustment			118,021
		Net Position - Beginning of Year			<u>4,328,492</u>
		Net Position - End of Year			<u>\$ 4,446,513</u>

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET – GOVERNMENTAL FUNDS*Paradise Recreation
and Park District*

June 30, 2018	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,600,043	\$ 73,838	\$ 1,673,881
Accounts receivable	9,900	-	9,900
Interest receivable	5,765	218	5,983
Deposits and other assets	1,000	-	1,000
Total Current Assets	1,616,708	74,056	1,690,764
LOAN RECEIVABLE	300,322	-	300,322
TOTAL ASSETS	1,917,030	74,056	1,991,086
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	\$ 27,252	\$ -	\$ 27,252
Accrued payroll and liabilities	48,876	-	48,876
Accrued expenses	10,917	-	10,917
Deferred revenue	42,515	-	42,515
Deposits held for others	1,000	-	1,000
TOTAL LIABILITIES	130,560	-	130,560
NET POSITION			
Restricted			
Restricted for Impact and Development	440,381	-	440,381
Restricted for special projects	-	74,056	74,056
Unrestricted			
Assigned	704,500	-	704,500
Unassigned	641,589	-	641,589
TOTAL NET POSITION	1,786,470	74,056	1,860,526
TOTAL NET POSITION, LIABILITIES AND DEFERRED			
TOTAL LIABILITIES AND NET POSITION	\$ 1,917,030	\$ 74,056	\$ 1,991,086

The accompanying notes are an integral part of these financial statements.

**RECONCILIATION OF THE GOVERNMENTAL
FUNDS BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET
POSITION**

*Paradise Recreation
and Park District*

Year Ended June 30, 2018

Total fund balances - governmental funds		\$ 1,860,526
<p>In governmental funds, only current assets are reported. In the Statement of Net Position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets at historical cost	7,183,999	
Accumulated depreciation	(4,388,360)	
Net		2,795,639
<p>Long-term liabilities: In governmental funds, only current liabilities are reported. In the Statement of Net Position, all liabilities, including long-term liabilities are reported. Long-term liabilities relating to governmental activities consist of:</p>		
Compensated absences payable	(58,023)	
Other post employment benefits payable	(41,965)	
Net pension liability	(315,491)	
Net		(415,479)
<p>Deferred outflows and inflows of resources represent pension related activity that will occur in future periods and, therefore, are not reported in the governmental fund. It consists of:</p>		
Deferred outflows of resources from pensions	237,865	
Deferred inflows of resources from pensions	(32,038)	
Net		205,827
Net position of governmental activities		\$ 4,446,513

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS**

*Paradise Recreation
and Park District*

Year Ended June 30, 2018	General Fund	Nonmajor Governmental Funds	Totals
REVENUES			
Program service fees	\$ 431,740	\$ -	\$ 431,740
Property taxes	1,437,377	-	1,437,377
Impact fee	41,902	-	41,902
Investment income	981	(850)	131
Other revenue	92,682	1,474	94,156
Total Revenues	2,004,682	624	2,005,306
EXPENDITURES:			
Salaries and benefits	1,498,602	-	1,498,602
Services and supplies	553,580	-	553,580
Total Expenditures	2,052,182	-	2,052,182
EXCESS OF REVENUES OVER EXPENDITURES BEFORE PRIOR PERIOD ADJUSTMENT	(47,500)	624	(46,876)
Prior Period Adjustment	277,148	-	277,148
EXCESS OF REVENUES OVER EXPENDITURES AFTER PRIOR PERIOD ADJUSTMENT	229,648	624	230,272
Fund Balance - Beginning of Year	1,556,822	73,432	1,630,254
Fund Balance - End of Year	\$ 1,786,470	\$ 74,056	\$ 1,860,526

The accompanying notes are an integral part of these financial statements.

**RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES TO THE GOVERNMENT-WIDE
STATEMENT OF ACTIVITIES**

*Paradise Recreation
and Park District*

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net change in fund balances - total governmental funds	\$ 230,272	
Amounts reported for governmental activities in the Statement of Activities differ due to:		
Governmental funds report capital outlays as expenditures; however in the Statement of Activities, these costs are allocated over their estimated useful lives as depreciation:		
Capitalizable expenditures added back to fund balances	\$ -	
Depreciation expense not reported in governmental funds	(269,990)	(269,990)
The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):		
Compensated absences	(46,894)	
Other post employment benefits	(1,194)	(48,088)
Certain pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund		205,827
Change in net position of governmental activities	\$ 118,021	

The accompanying notes are an integral part of these financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of the financial statements.

Reporting Entity Paradise Recreation and Park District (the District) is a political subdivision of the State of California and provides recreation services to the residents of the Paradise area of Butte County. The District was incorporated in 1948, and encompasses approximately 169 square miles. The District's recreation area includes 75 acres of fully or partially developed area and 395 acres of unimproved open space.

The District was formed under Section 5780-5791 of the *Public Resources Code* Article V, and is governed by a five-member Board of Directors elected by the voters of the District. A salaried general manager administrates the operations of the District in accordance with policies adopted by the Board of Directors. These financial statements encompass all fiscal activities conducted by the District.

The District's basic financial statements include the operations of all organizations for which the Board of Directors exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of the governing authority, designation of management, ability to significantly influence operations, and accountability of fiscal matters.

Basis of Accounting Government-wide financial statement are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Non-Current Governmental Assets/ Liabilities GASB Statement 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net position.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District*

Basis of Presentation The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations. The District's resources are accounted for in these individual funds based on the purpose for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund types discussed below:

Governmental Fund Types Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of changes in financial position. Following are the District's governmental funds:

General Fund – This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government-type activities.

Special Projects Fund – accounts for funds received from special assessments for specific park and recreation facilities and operations.

Use of Estimates The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Restricted Assets Restricted assets are financial resources generated for a specific purpose, such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

Fund Equity Reservations of fund balances of governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures.

Budgetary Control The District's fiscal year is the 12-month period beginning July 1. The general budget policy is that the District submit to the Butte County Auditor a board-approved budget estimating revenues and expenditures for the subsequent fiscal year prior to June 30. The final budget is legally enacted by a board resolution on or before August 10 after necessary adjustments, if any, have been made. Within certain legal restrictions, adjustments to final budget amounts may be made by the Board of Directors during the year to account for unanticipated occurrences.

Compensated Absences Compensated absences represent the vested portion of accumulated vacation. In accordance with GASB 16, the liability for accumulated leave includes all salary-related payments that are directly and incrementally connected with leave payments to employees, such as vacation and sick leave. A current liability has been recorded in the governmental fund type to account for these vested leave accruals, which are expected to be used within the next fiscal year. At June 30, 2018, a long-term liability of \$58,023 for unpaid vacation and sick leave has been recorded in the government-wide statement of net position.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District*

Property Taxes The District receives property taxes from Butte County (County), which as been assigned the responsibility for assessment, collection, and apportionment of property taxes for all taxing jurisdictions within the County. The District's property taxes are levied each July 1, on the assessed values of the prior January 1, for all real and personal property located in the District. Property sold after the assessment date (January 1) is reassessed and the amount of supplemental property tax levied is prorated. Secured property taxes are due in two installments on November 1, and February 1, and are delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

The District participates in the County "Teeter Plan" method of property tax distribution and thus receives 100% of the District's apportionment each fiscal year, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not collections, according to the following schedule: 55 percent in December, 40 percent in April, and 5 percent at the end of the fiscal year.

Cash and Cash Equivalents Cash and cash equivalents include cash on hand, demand deposits in a financial institution, and deposits in the Butte County Treasury (County). The account in the financial institution serves as a clearing account into which the District makes daily deposits and then writes a check at least once each month for deposit to the County.

The District maintains substantially all of its cash in the County treasury as part of a common investment pool. Deposits in the pool are valued using the amortized cost method (which approximates fair value) and includes accrued interest. The pool has deposits and investments with a weighted-average maturity of less than two years. As of June 30, 2018, the fair value of the pool is 98.88% of the carrying value, which amounted to a net decrease of \$18,932. The net change in fair value amounted to a decrease of \$11,527 for the year ended June 30, 2018. Information regarding the amount of dollars invested in derivatives with the County was not available. The pool is subject to regulatory oversight by the Treasury Oversight Committee as required by *California Government Code*, Section 27130. The District is considered to be a voluntary participant in the County investment pool.

Capital Assets Capital assets are reported at historical cost, or in the case of donated items, at fair market value on the date donated. Capital assets include land, buildings and building improvements, and equipment. Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the estimated useful life of the assets as follows:

Buildings	25 Years
Building improvements	5-15 Years
Equipment	5-7 Years
Vehicles	7 Years

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District*

Fund Balances Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purpose for which amounts in those funds can be spent. Fund balances are broken out in five categories:

- **Nonspendable Fund Balance** – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e. prepaid expenses) or legally or contractually required to be maintained intact.
- **Restricted Fund Balance** – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- **Committed Fund Balance** – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (i.e. fund balance designations passed by board resolution).
- **Assigned Fund Balance** – this fund balance classification are amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- **Unassigned Fund Balance** – this fund balance classification is the residual classification for the general fund.

Fair Value Measurements The District measures some assets for fair value on a recurring basis as described in note 2. The District may be required, from time to time, to measure certain assets and liabilities at fair value on a non-recurring basis.

The District classifies its fair value assets and liabilities into a hierarchy of three levels based on the markets in which they are traded and the reliability of the assumptions used to determine fair value. The asset or liability measurement level within the hierarchy is based on the lowest level of any assumption that is significant to the measurement.

Valuations within the hierarchy levels are based on the following:

- Level 1: Quoted market prices for identical instruments traded in active exchange markets.
- Level 2: Quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.
- Level 3: Model-based techniques that use at least one significant assumption not observable in the market.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District*

These unobservable assumptions reflect an organization's estimates of assumptions that market participants would use on pricing an asset or liability. Valuation techniques include management's judgment and estimation which may be significant.

Deferred Outflows/ Inflows of Resources From Pensions In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period which will only be recognized as an outflow of resources (expense) in the future. District pension contributions subsequent to the measurement date related to pension plans, are reported as deferred outflows of resources in the government-wide statement of net position. District pension contributions subsequent to the measurement date will be amortized during the next fiscal year.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and would only be recognized as an inflow of resources (revenue) at that time.

Changes in proportion and differences between the District's contributions and proportionate share of pension contributions, the District's proportionate share of the net difference between projected and actual earnings on pension plan investments, changes in assumptions, and the differences between the District's expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.

Deferred Revenue Activity fees paid prior to the utilization of the services are recorded as deferred revenue.

Net Pension Liability For purposes of measuring the net pension liability, deferred outflows of resources/ deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CalPERS), and additions to/ deductions from CalPERS's fiduciary net position, have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable with the benefit terms. Investments are reported at fair value.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District***2. CASH AND CASH EQUIVALENTS**

The District is required under state statutes to deposit most of its money in the County Treasury, which in turn pays the claims of the District. The County Treasury is limited in its investments by *California Government Code*, Section 53635, pursuant to Section 53601, to invest in demand deposits with financial institutions, savings accounts, certificates of deposits, U.S. Treasury securities, federal agency securities, state of California notes or bonds, notes or bonds of agencies within the state of California, obligations guaranteed by the Small Business Administration, bankers' acceptances, commercial paper, and the Local Agency Investment Fund (LAIF) of the state of California. The deposits in the County Treasury pooled funds are unrated.

Cash and cash equivalents consisted of the following:

June 30, 2018	Maturities	Fair Value
Petty Cash		\$ 300
Deposits (1)		168
Investments That are Not Securities (2)		
County Treasury investment pool	1.9 years average	1,673,413
Total		\$ 1,673,881

- (1) **Deposits** The carrying amount of deposits includes checking accounts, savings accounts, nonnegotiable certificates of deposit, and money market accounts at financial institutions, if any.
- (2) **Investments That are Not Securities** A "security" is a transferable financial instrument that evidences ownership or creditorship, whether in physical or book-entry form. Investments that are not securities do not have custodial credit risk because they do not involve a transferable financial instrument. Thus, they are not categorized into custodial credit risk categories.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District has a collateralization agreement with the bank, which mitigates custodial credit risk. The cash balances in the bank at June 30, 2018, amounted to \$46,057. Deposits amounting to \$250,000 are covered by depository insurance, and the balance is subject to the collateralization agreement.

Concentration of Credit Risk - Investments

California Government Code, Section 53635, places the following concentration limits on the county investment pool:

No more than 40% may be invested in eligible commercial paper; no more than 10% may be invested in the outstanding commercial paper of any single issuer; and no more than 10% of the outstanding paper of any single issuer may be purchased.

California Government Code, Section 53601, places the following concentration limits on the District's investments:

No more than 5% may be invested in the securities of any one issuer, except the obligations of the U.S. government, U.S. government agencies, and U.S. government-sponsored enterprises; no more than 10% may be invested in any one mutual fund; no more than 25% may be invested in commercial paper; no more than 10% of the outstanding commercial paper of any single issuer may be purchased; no more than 30% may be invested in bankers' acceptances of any one commercial bank; no more than 30% may be invested in negotiable certificates of deposit; no more than 20% may be invested in repurchase agreements or reverse repurchase agreements; and no more than 30% may be invested in medium-term notes.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America.

The District has the following recurring fair value measurements as of June 30, 2018:

- County treasurer's investment pool of \$1,673,413 are valued using quoted prices for similar instruments in active market and quoted prices for identical or similar instruments in markets that are not active (level 2 inputs).

3. INTERFUND RECEIVABLE (PAYABLE)

Occasionally, the Special Projects Fund has been underwritten by the General Fund for operating costs not covered by the annual property tax assessment or developer fees. Any interfund receivable (payable) represents the amount due to the General Fund for these costs.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

*Paradise Recreation
and Park District*

4. CAPITAL ASSETS

Changes in capital assets consist of the following:

	Balance June 30, 2017	Additions	Retirements	Prior Period Adjustment	Balance June 30, 2018
NONDEPRECIATING CAPITAL ASSETS					
Land	\$ 729,970	\$ -	\$ -	\$ 20,119	\$ 750,089
Construction in progress	201,963	32,745	-	127,386	362,094
Total Nondepreciating Capital Asset	931,933	32,745	-	147,505	1,112,183
DEPRECIATING CAPITAL ASSETS					
Buildings and improvements	5,534,233	-	-	-	5,534,233
Equipment	537,583	-	-	-	537,583
Subtotal	6,071,816	-	-	-	6,071,816
Less: Accumulated depreciation	(4,113,908)	(269,990)	-	(4,462)	(4,388,360)
Total Depreciating Capital Assets	1,957,908	(269,990)	-	(4,462)	1,683,456
Total Capital Assets - Net	\$ 2,889,841	\$ (237,245)	\$ -	\$ 143,043	\$ 2,795,639

Depreciation for the year ended June 30, 2018 was \$269,990.

5. COMPENSATED ABSENCES

The schedule of changes in compensated absences follows:

	Balance June 30, 2017	Amount Earned	Amount Paid	Balance June 30, 2018
Compensated absences	\$ 71,009	\$ 57,468	\$ (70,454)	\$ 58,023

6. LINES OF CREDIT

The following is a summary of the District's outstanding lines of credit:

June 30, 2018	Interest Rate	Credit Limit	Balance
Rabobank	14.99%	\$ 25,000	\$ 5,109

The balances for the lines of credit are included in accounts payable, and are typically paid in full at the end of each month.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District***7. OPERATING LEASES**

The District leases office space, park use, and two copiers. The lease for the main office is from January 21, 2003 through December 31, 2052, at the current rate of \$1,273.75 per quarter. Use of one of the parks is leased from July 1, 2016 through June 30, 2041 at \$500 per year. The copiers are leased for \$204 per month, per copier, from December 2017 through December 2022. In addition, the District has entered into a lease agreement with Paradise High School for a 15-year lease of the facilities from July 1, 2016 to June 30, 2031 in exchange for the District contributing \$15,000 towards the development of new courts, with a date not yet determined. Future minimum lease payments are as follows:

Year Ending June 30	
2019	\$ 10,498
2020	10,498
2021	10,498
2022	10,498
2023	8,046
2024 - 2028	27,975
2029 - 2033	27,975
2034 - 2038	27,975
2039 - 2043	26,975
2044 - 2048	24,475
2049 - 2053	22,928
Total Minimum Future Rental Expense	\$ 208,341

8. GENERAL INFORMATION ABOUT THE PENSION PLAN

Qualified employees are covered under a cost-sharing multiple-employer defined benefit pension plan maintained by an agency of the state of California. Qualified permanent and probationary employees are members of CalPERS.

California Public Employees' Retirement System

Plan Description Qualified permanent and probationary employees of the District participate in the Miscellaneous Plan of PRPD (the Plan) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available financial report that can be obtained at www.calpers.ca.gov.

Benefits Provided The Plan provides retirement, disability benefits, and death benefits to plan members and beneficiaries. The benefits are based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

***Paradise Recreation
and Park District***

Contributions Member contribution rates are defined by law. Employer contribution rates are determined by periodic actuarial valuations. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. Active plan members are required to contribute 7.00% of their salary, which is partially paid by the District depending on the employee group. The District is moving towards employees covering 100% of the employee portion. The required employer contribution for the 2017-18 fiscal year was 8.418%.

The District's contribution to CalPERS for the fiscal year ended June 30, 2018, was \$95,835.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the District reported a net pension liability of \$315,491 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, rolled forward to June 30, 2017, using standard update procedures. The District's portion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating organizations and the state of California, actuarially determined.

For the year ended June 30, 2018, the District recognized pension expense of \$118,241. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

June 30, 2018	Deferred Outflows Resources	Deferred Inflows Resources
Net difference between projected and actual earnings on pension plan investments	\$ 17,004	\$ -
Differences between District contributions and proportionate share of contributions	41,304	44
Differences between expected and actual experience	606	8,682
Changes in assumptions	75,188	5,733
Changes in proportions	40,365	17,579
District contributions subsequent to the measurement date	63,398	-
Total	\$ 237,865	\$ 32,038

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

***Paradise Recreation
and Park District***

The \$63,398 reported as deferred outflows of resources related to pensions, resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	
2019	\$ 62,726
2020	54,624
2021	35,174
2022	(10,096)
Total	\$ 142,428

Actuarial Assumptions

The total pension liability in the June 30, 2016, actuarial valuation for CalPERS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment rate of return	7.50%, net of pension plan investment and administrative expenses; includes inflatic

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries scale BB.

The Actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 1997, through June 30, 2011.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District*

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of a percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Target Allocation	Rate of Return Years 1 - 10	Rate of Return Years 11+
Global equity	47%	4.90%	5.38%
Global fixed income	19%	0.80%	2.27%
Inflation sensitive	6%	0.60%	1.39%
Private equity	12%	6.60%	6.63%
Real estate	11%	2.80%	5.21%
Infrastructure and forestland	3%	3.90%	5.36%
Liquidity	2%	-0.40%	-0.90%
Total	100%		

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The amortization and smoothing periods recently adopted by CalPERS were utilized to determine whether the municipal bond rate should be used in the calculation of a discount rate. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District***Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.15%) or higher (8.15%), than the current rate:

June 30, 2018	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	\$ 563,331	\$ 315,491	\$ 110,225

Pension Plan Fiduciary New Position

Detailed information about the pension plan's fiduciary net position is available in CalPERS's separately issued Comprehensive Annual Financial Report.

9. POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

The District provides post-employment health care benefits to qualifying employees through a single-employer defined benefit healthcare plan administered by CalPERS (the Plan). Employees hired before July 1, 1999 were eligible for post-retirement health coverage. Employees hired after July 1, 1999 may obtain health insurance coverage through CalPERS, but such coverage is not paid for by the District.

Employees Covered

Employees covered by the benefit terms of the Plan consisted of:

June 30, 2018	
Inactive Plan members or beneficiaries currently receiving benefit payment	1
Active Plan members	-
Total	1

Contributions

The contribution requirements of Plan members and the District are established and may be amended by the District's Board of Directors. Currently, the District's policy is to contribute to the Plan on a pay-as-you-go basis. For the year ended June 30, 2018, the District contributed \$1,393, representing premium payments on behalf of plan members.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District***Net OPEB Liability**

The District's net OPEB liability for the Plan is measured as the total OPEB liability, less the Plan's fiduciary net position. The total OPEB liability of the Plan is measured as of June 30, 2018, using the alternative measurement method. The June 30, 2018 total OPEB liability was based on the alternative measurement method and assumptions as shown below:

Valuation date	June 30, 2018
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Salary increases	2.00%
Discount rate	2.91%
Healthcare cost trend	4.00%

In addition, the following simplifying assumptions were made:

Retirement Age for Active Employee: Based on the historical average retirement age for the covered group, the active plan member was assumed to retire at age 62.

Marital Status: Marital status of the member at the calculation date was assumed to continue throughout retirement.

Mortality: Life expectancies were based on mortality table.

Turnover: The active member is expected to remain employed until retirement.

Health Insurance Premiums: The 2018 health insurance premiums were used as the basis for calculation of the present value of total benefits paid.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.91%. The discount rate is based on the index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better as required under GASB Statement No. 75.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District***Changes in the Total OPEB Liability**

The changes in the total OPEB liability for the Plan are as follows:

Year Ended June 30, 2018	
Total OPEB Liability	
Service cost	\$ 6,454
Benefit payments - including refunds of employee contributions	(1,393)
Net Change in Total OPEB Liability	5,061
Total OPEB Liability - Beginning of Year	36,904
Total OPEB Liability - End of Year	41,965
Covered-employee payroll	920,895
District's total OPEB liability as a percentage of covered-employee payroll	4.56%

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the District's total OPEB liability calculated using the discount rate of 2.91% as well as the District's total OPEB liability if it was calculated using a discount rate that is one percentage point lower (1.91%) or one percentage point higher (3.91%) than the current rate:

June 30, 2018	1% Decrease (1.91%)	Current Discount Rate (2.91%)	1% Increase (3.91%)
Total OPEB liability	\$ 38,406	\$ 36,904	\$ 35,488

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the District's total OPEB liability calculated using the healthcare cost trend rate of 4.00% as well as the District's total OPEB liability if it was calculated using a discount rate that is one percentage point lower (3.00%) or one percentage point higher (5.00%) than the current rate:

June 30, 2018	1% Decrease (3.00%)	Health Cost Trend Rates (4.00%)	1% Increase (5.00%)
Total OPEB liability	\$ 35,153	\$ 36,904	\$ 38,741

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District***OPEB Expense**

For the year ended June 30, 2018, the District recognized OPEB expense of \$1,393.

Alternative Measurement Method Assumptions

The alternative valuation method of an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events in the future. Examples include assumptions about future employment, mortality, and health care cost trends. Amounts determined regarding the funded status of the plan, and the annual required contributions of the employer, are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the benefits provided at the time of each valuation and the historical pattern of benefit costs at that point. The assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

Retirement Age for Active Employee: Based on the historical average retirement age for the covered group, the active plan member was assumed to retire at age 62.

Marital Status: Marital status of the member at the calculation date was assumed to continue throughout retirement.

Mortality: Life expectancies were based on mortality table.

Turnover: The active member is expected to remain employed until retirement.

Health Cost Trend Rate: A rate of 2.562 was used.

Health Insurance Premiums: The 2016 health insurance premiums were used as the basis for calculation of the present value of total benefits paid.

Inflation Rate and Payroll Growth Rate: Rates were not used.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District***10. RISK MANAGEMENT**

The District has obtained general liability, auto liability, property, boiler and machinery coverage, and public officials' errors and omissions insurance through the California Association for Park and Recreation Insurance (CAPRI), a risk-sharing joint powers authority. CAPRI maintains a self-insured retention (SIR) of \$1,000,000 for its general and auto liability insurance. CAPRI has contracted out for the additional insurance coverage as listed below:

General liability	\$ 25,000,000
Auto liability	\$ 25,000,000
Public officials' errors and omissions	\$ 25,000,000
Property	\$ 25,000,000
Earthquake	\$ 5,000,000
Flood	\$ 10,000,000

The Agreement for Formation provides that CAPRI will be self-sustaining through member premiums. CAPRI reinsures through commercial companies (excess liability) for claims up to \$10,000,000 for general and automobile liability and all risk property insurance, including boiler and machinery coverage, which is subject to a \$2,000 deductible occurrence payable by the District. Earthquake and Flood claims are subject to a \$50,000 deductible per occurrence. Financial statements for CAPRI are available at the District's office for fiscal year ending June 30, 2018.

The District has obtained workers' compensation insurance through the California Association for Park and Recreation Insurance (CAPRI), a risk-sharing joint powers authority. Membership in the California Association of Recreation and Park Districts is required when applying for CAPRI.

11. RECENT ACCOUNTING PRONOUNCEMENTS

In June 2017, GASB issued Statement 87, *Leases*. This statement improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundation principles that leases are financing of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and the lessor is required to recognize a lease receivable and deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The District's management has not yet determined the impact that the implementation of the standard, which is required on July 1, 2020, will have on the district's financial statements, if any.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018

*Paradise Recreation
and Park District***12. APPROPRIATIONS LIMIT**

The District establishes appropriation limits, pursuant to Section 9c of Article XIII B of the *California Constitution*, since the District's ad valorem tax on property exceeded \$.125 per \$100 assessed valuation in the 1977-78 fiscal year.

The District's Board established the appropriation limits for the 2017-18 fiscal year to be \$2,098,877.

13. PRIOR PERIOD ADJUSTMENT

The restatement of \$277,148 in the general fund is due to the corrections of accounting errors in the prior period. \$143,043 was due to the misstatement of capital assets. The remaining adjustment was the correction of the pension liability at June 30, 2017.

14. SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 1, 2019, which is the date the financial statements were available to be issued.

On October 31, 2018, the District entered into an agreement with North Valley Community Foundation (the Foundation) to open a donation account to be held by the Foundation on behalf of the District.

On November 8, 2018, the District suffered impacts related to the Camp Fire. The Camp Fire was the largest fire in California history and essentially destroyed the entire Town of Paradise. The District lost infrastructure, equipment, and other resources. Most of the loss was at the District Shop, which included several trucks, backhoes, tractors, mowers, and trailers, along with the building contents and tools. The Shop area included the main building and about four other structures, including the District archives. Other facilities damaged included the Aquatic Recreation building, various equipment, fencing, playgrounds, and picnic facilities at over six park areas.

Cost estimates of the loss are still being evaluated. The District anticipates direct losses to be approximately \$3.5 million. The District's insurance policy will cover up to \$4 million in losses. To date, the District has received \$1,148,000 from insurance claim settlements.

On June 18, 2019, Pacific Gas & Electric (PG&E) announced that it will pay a \$1 billion settlement to 14 public entities in California with various claims from fires, including the 2018 Camp Fire. The Paradise Recreation and Park District accepted a mediator's proposal of \$47.5 million to resolve the District's Camp Fire claims. If successful, any monies received from PG&E may be paid to cover any duplicate claims.

On November 20, 2018, the District entered into a month-to-month rental agreement for office space in Chico, California. The rent is \$1,480 per month.

REQUIRED SUPPLEMENTARY INFORMATION

**BUDGETARY COMPARISON SCHEDULE –
GENERAL FUND**

*Paradise Recreation
and Park District*

Year Ended June 30, 2018	Adopted Original Budget	Approved Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Program service fees	\$ 512,732	\$ 452,932	\$ 431,740	\$ (21,192)
Property taxes	1,418,120	1,418,120	1,437,377	19,257
Impact fee	-	-	41,902	41,902
Other revenue	11,180	11,180	92,682	81,502
Interest income	6,000	65,800	981	(64,819)
Total Revenues	1,948,032	1,948,032	2,004,682	56,650
EXPENDITURES				
Salaries and benefits	1,306,096	1,310,543	1,498,602	(188,059)
Services and supplies	534,740	534,740	553,580	(18,840)
Other charges	25,000	14,012	-	14,012
Capital outlay	66,000	66,000	-	66,000
Contribution to other agencies	14,012	-	-	-
Appropriations for contingencies	100,000	125,000	-	125,000
Total Expenditures	2,045,848	2,050,295	2,052,182	(1,887)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES				
	(97,816)	(102,263)	(47,500)	54,763
Prior Period Adjustment	-	-	277,148	277,148
Excess (Deficit) of Revenues Over Expenditures After Prior Period Adjustme				
	(97,816)	(102,263)	229,648	331,911
Fund Balance - Beginning of Year	1,413,930	1,413,930	1,556,822	-
Fund Balance - End of Year	\$ 1,316,114	\$ 1,311,667	\$ 1,786,470	\$ 331,911

*Paradise Recreation
and Park District*

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgets and Budgetary Accounting

As required by state law, the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the sources of financing.

The budget for the general fund is adopted on the modified accrual basis of accounting. The budget for the general fund is the only legally adopted budget.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board of Directors.

OTHER REPORT



HOLLY B. PLADSON

— ♦ Certified Public Accountant ♦ —

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Paradise Recreation and Park District
Paradise, California

I have audited, in accordance with the auditing standard generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements for California Special District*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Paradise Recreation and Park District (the District), a political subdivision of the state of California, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report thereon dated August 1, 2019.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings, that I consider to be significant deficiencies (findings 2018-01 to 2018-06).

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Continued

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit; and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

The District's responses to the findings identified in my audit are described in the accompanying schedule of findings. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Holly B. Pladson, CPA

August 1, 2019

Chico, California

SCHEDULE OF FINDINGS AND RESPONSES

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***PAYROLL**

2018-01

Significant Deficiency**Condition**

During the test of controls over payroll transactions, it was noted that seven of the 25 employees selected were not paid the correct rate of pay per hour based on the Personnel Action Form (PAF) located in the employees personnel file. Three of these seven employees were paid minimum wage, but these three employees did not have a PAF in their files showing that their hourly rate increased due to the minimum wage increase.

In addition, two of the 25 employees selected were paid for more hours than the hours actually worked based on their time sheets submitted.

Criteria

Payroll information (rate of pay) needs to be updated and maintained in personnel files for any and all changes. These rate changes should be double checked by the District Manager on the first pay period after the change. In addition, the District Accountant needs to double check the accuracy of the hours worked and any corrections to payroll.

Effect

Employees could be paid for more than what is authorized per the Personnel Action Form and salary scale. Employees could also be paid for more than the actual number of hours worked.

Recommendation

All employee files need to be reviewed to make sure that a current PAF is on file for each employee. This should also be reviewed at the beginning of each calendar year for any change in the minimum wage. Employee time sheets need to be recalculated for the hours worked. The District Accountant should initial the total hours worked. When entering corrections into QuickBooks, the District Accountant should double check the gross pay for any payroll changes. Periodically, the District Manager should review paychecks to the PAF in the employee file.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***JOURNAL ENTRIES**

2018-02

Significant Deficiency**Condition**

During my testing of various accounts of the trial balance, including specifically journal entry testing, it was noted that journal entries are not properly supported by clear documentation. The journal entries were unusual in that they were posted in large batches and involved unusual debits and credits. In one instance, a journal entry proposed by another CPA firm was posted, but the amount was changed by over \$85,000 when posted by the District Accountant, with no explanation for the discrepancy.

Criteria

The District does not maintain proper supporting documentation for all journal entries posted.

Effect

The financial statements of the District are potentially inaccurate.

Recommendation

The accounting staff at the District should attach supporting documentation to all journal entries that are posted. Each journal entry should have a clear description and purpose. The District should post all journal entries that result from the audit of the District's financial statements, and in the proper amounts. The Board should be presented with any corrected and uncorrected misstatements as a result of the audit. Once the audit is completed, the Board should review the internally generated financial statements to the audited financial statements for any discrepancies.

Response

The District Accountant will implement. In addition, the Board Finance Committee will review the internally generated financial statements (post-audit) to the audited financial statements for any discrepancies.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***PENSION LIABILITY – GASB 68**

2018-03

Significant Deficiency**Condition**

The District does not prepare or internally record their pension liabilities and deferred inflows/outflows as required by Governmental Accounting Standard Board (GASB) Statement No. 68: *Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions*. In addition, the District did not record the journal entries from the June 30, 2017 audit related to pension liabilities.

Criteria

The District is responsible for preparing and recording the pension calculation based on the GASB 68 actuarial reports and tools provided by CalPERS. In addition, the District is responsible for ensuring that the audited financial statements match their accounting records at the end of each fiscal year.

Effect

The CalPERS pension liability, Deferred Inflows, and Deferred Outflows are not properly recorded as liabilities and assets, rendering the financial statements as inaccurate.

Recommendation

The accounting staff at the District should prepare the pension liabilities and deferred inflows/outflows using the GASB 68 actuarial reports and tools provided by CalPERS. In addition, the District should reconcile the audited financial statements/ trial balance to their internal accounting records at the conclusion of each audit.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***OTHER POST-EMPLOYMENT BENEFITS LIABILITIES**

2018-04

Significant Deficiency**Condition**

The District does not prepare the calculation of Other Post-Employment Benefits (OPEB) liability, nor does the District review the calculation of OPEB at the end of the fiscal year. For June 30, 2018, the District did not record any journal entry related to OPEB.

Criteria

The District is responsible for preparing and recording the OPEB calculation, or if performed by another party, the District must review and approve the calculation.

Effect

The OPEB liability is not properly recorded, rendering the financial statements as inaccurate.

Recommendation

The accounting staff at the District should prepare the OPEB liabilities calculation at the end of each fiscal year and make the proper adjusting journal entry. If the District is unable to prepare the calculation, then an actuary or independent third party should be hired to perform this calculation, with the District responsible for reviewing and approving the calculation.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***DEFERRED REVENUES**

2018-05

Significant Deficiency**Condition**

The District does not have adequate support of deferred revenue amounts. Actual calculations of deferred revenue are not prepared on an annual basis that can be supported based on registration reports.

Criteria

The District applies certain percentages of revenue to estimate deferred revenue at year end. The District Accountant could not explain the rationale for the percentages, and the District has not evaluated the reasonableness of the percentages.

Effect

Deferred revenues are an estimate only, and are not necessarily reflective of the actual liability, rendering the financial statements as potentially inaccurate.

Recommendation

The accounting staff at the District should identify and total program revenue collected from April to June of each year, noting amounts that relate to classes and programs occurring subsequent to year-end. These amounts, in the form of a report, should be kept as supporting documentation for any deferred revenue amounts.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***BANK ACCOUNTS**

2018-06

Significant Deficiency**Condition**

The District has a bank account that is held independently from the County. This bank account is not reconciled using the accounting software.

Criteria

In order to maintain control over cash balances, all bank accounts need to be input into the accounting software and reconciled on a monthly basis.

Effect

Actual cash balances are not properly reflected in the trial balance, as outstanding checks and deposits are not readily identifiable.

Recommendation

The accounting staff at the District should input all transactions related to bank accounts into the QuickBooks accounting software. The bank balances should be reconciled using the accounting software on a monthly basis, with a printout of the reconciliation kept with the bank statements.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***ACCOUNTS RECEIVABLE**

2018-07

Control Deficiency**Condition**

The balance in accounts receivable at the end of the fiscal year contains no supporting documentation.

Criteria

In order to maintain control over balances in accounts receivable, all amounts need to be supported by corroborating evidence, including the name of the person or entity owing the District the funds and the invoice to support the amount receivable.

Effect

Without supporting documentation for the total balance in accounts receivable, the actual balance is unknown, which can cause the financial statements to be misleading.

Recommendation

The supporting documents for accounts receivable should be maintained in a separate file and input into the accounting software for each item that is considered a receivable at year-end.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***FIXED ASSETS AND CONSTRUCTION IN PROGRESS**

2018-08

Control Deficiency**Condition**

The balance in Construction in Progress account contains no supporting documentation. Several journal entries were made throughout the year, but with no supporting documentation or description.

Criteria

In order to maintain control over balances in construction in progress, all amounts need to be supported by corroborating evidence, including invoices for the work done.

Effect

Without supporting documentation for the construction in progress, the actual balance is unknown, which can cause the financial statements to be misleading.

Recommendation

The supporting documents for construction in progress should be maintained in a separate file and input into the accounting software either individually, or as a summary at the end of each month with a clear description of what is being added to the account.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***ACCRUED EXPENSES**

2018-09

Control Deficiency**Condition**

Employees were paid after year-end for work performed during the year. The District did not record the accrued wages payable, payroll taxes payable, nor did the District record the proper accrued sick and vacation time per the District policies.

Criteria

In order to prepare financial statements that are correctly reported on the accrual basis, amounts must be reported for wages earned during the year, but not paid until after the fiscal year-end, including the District's portion of taxes on those wages. In addition, amounts need to be calculated for accrued sick and vacation time that would be paid out if an employee were to terminate employment with the District, per the District policies for such pay outs.

Effect

Without calculating the accrued payroll and related paid time off liabilities of the District, the actual balance is unknown, which can cause the financial statements to be misleading.

Recommendation

Accrued payroll and the related payroll taxes and paid time off liabilities need to be calculated and recorded in the accounting software at year-end, with the supporting documentation attached.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***CASH IN COUNTY TREASURY**

2018-10

Control Deficiency**Condition**

The cash held in the County is not reconciled to the year-end (period 13) reports and adjusted to the fair market value.

Criteria

In order to maintain control over cash balances, the accounts need to be reconciled on a monthly basis. This includes any adjustment in fair market value and interest receivable.

Effect

Without reconciling to the County reports, the actual cash balance is misstated, which can cause the financial statements to be misleading.

Recommendation

The monthly reports from the County need to be reconciled to the internally generated accounting reports. The Cash in County amounts need to be adjusted (per the County reports) for any fair market value adjustments and any interest income.

Response

The District Accountant will implement.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2018

*Paradise Recreation
and Park District***CASH RECEIPTS**

2018-11

Control Deficiency**Condition**

Receipts/ money coming into the District is are being recorded as journal entries instead of the proper format as a deposit into the accounting software.

Criteria

In order to maintain control over cash balances, all receipts need to be supported by corroborating evidence, and need to be input into the accounting software as deposits.

Effect

Using journal entries to record deposits is not an effective use of the accounting software. Revenue sources and deposits cannot be properly traced.

Recommendation

The accounting staff at the District should input all daily receipts into the QuickBooks accounting software as deposits. These deposits can be separated within QuickBooks as received by cash, check, or credit card.

Response

The District Accountant has implemented.

**PARADISE RECREATION &
PARK DISTRICT**

**REVISED PROPOSAL FOR INDEPENDENT
AUDIT SERVICES**

**YEARS ENDING JUNE 30, 2019
THROUGH JUNE 30, 2020**



HOLLY B. PLADSON

— ♦ Certified Public Accountant ♦ —

August 1, 2019

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

Mr. Efseaff and Members of the Board of Directors:

I am pleased to respond to your request to submit my revised proposal to serve as auditor for the Paradise Recreation and Park District for the years ending June 30, 2019 and June 30, 2020.

Very truly yours,

Holly B. Pladson, CPA

HOLLY B. PLADSON, CPA
Email: holly@hpladsoncpa.com

HBP:ems

70 Declaration Drive, Suite 202, Chico, CA 95978

530.342.4002 Phone

530.342.4099 Fax

www.hpladsoncpa.com

Fees

I agree to perform the audits for the following amounts:

	For Year Ended June 30:	
	2019	2020
Audit of Governmental Financial Statements, including applicable Government Auditing Standards and the State Controller's Minimum Audit Requirements for California Special Districts and preparation of all related reports, including the annual State Controller's Report.	\$22,500	\$20,500

Please note that the above fees do not include presenting Government Auditing Standards Board (GASB) No. 34, *Management's Discussion and Analysis*. GASB has determined that this information is necessary to supplement, although not required to be part of, the basic financial statements. If you decide to incorporate GASB No. 34 into your audit, the above fees would be modified.

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

The fee has increased from June 30, 2018 (\$12,750), due to the extensive time anticipated in gathering the required note disclosures on pension plans, other post-employment benefits, fixed assets (losses due to fire and new acquisitions), and reviewing the June 30, 2018 management comments and journal entries.

Significant time was taken to complete the June 30, 2018 audit that was above and beyond my initial expectations. Over 200 hours were spent on the audit. In addition, the June 30, 2018 audit had sixteen journal entries and 11 management comments, well above the expected normal, even for a first-time audit.



Paradise Recreation & Park District

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Resolution #19-08-3-466

Resolution of The Board of Directors of the Paradise Recreation and Park District Approving the Application for Statewide Park Development and Community Revitalization Program Grant Funds

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Statewide Park Development and Community Revitalization Grant Program, setting up necessary procedures governing the application; and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the Applicant to certify by resolution the approval of the application before submission of said application to the State; and

WHEREAS, successful Applicants will enter into a contract with the State of California to complete the Grant Scope project;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors Approves the filing of an application for the Camp Fire Community Recovery – Lakeridge Park Development Project; and

1. Certifies that said Applicant has or will have available, prior to commencement of any work on the project included in this application, the sufficient funds to complete the project if the grant is awarded; and
2. Certifies that if the project is awarded, the Applicant has or will have sufficient funds to operate and maintain the project, and
3. Certifies that the Applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Grant Administration Guide; and
4. Delegates the authority to the District Manager to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the Grant Scope; and
5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.
6. Will consider promoting inclusion per Public Resources Code §80001(b)(8 A-G).

Resolution #19-08-3-466
August 14, 2019
Page -2-

Approved and adopted the 14th day of August 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mary Bellefeuille, Chairperson

ATTEST:

Robert Anderson, Secretary

11. Concept Level Site Plan

August 5, 2019

1. Introduction

The Camp Fire aftermath has allowed for PRPD and the Magalia residents to rethink community needs and our response.

Whereas Paradise was the center of PRPD's operation and source for recreational opportunities for residents, the loss of over 90% of structures has dramatically changed that reality and prompted us to focus on Magalia and the Upper Ridge, our new center of population within the District.

The Community has clearly articulated the need for community space and the expansion of the original park concepts. Therefore, the concepts developed in 2011 need to reflect the current needs of the community. Because of the fast-moving nature of the project, the conceptual designs have not been fully completed, we include the previous versions and can supply the revisions once completed.

2. Features

Reflecting the current reality, our concept for the site has evolved to a full-service, community nurturing facility, including:

- A Community Recreation Center (7,500 ft², with warming kitchen, classrooms/programing area, multi-purpose room, over 80% of the space will be devoted to recreation), Maintenance Shed (and potentially Maker's Space) (1,500 ft²) Group Shelter (Event Pavilion), and Restrooms.
- Play structures, grass playfields, walking loop, multi-sport outdoor court, outdoor gym equipment, outdoor amphitheater area, native plant garden, and landscaping.
- Lights (partial field lighting); interactive, social environmental art feature (and associated outreach), and Adventure Park/Ropes Course (partial).
- Trails, forest management, install signs in wildland area. (not requested for SPP funding)

In comparison to the past concept (mostly on the PID/PRPD property), we envision this area as a wildland park managed for trails, nature exploration, viewshed, and fire risk reduction. Instead, we would like to move the amenities closer to the community and more visible location. Commercial space near Lakeridge Circle will reduce construction costs (access to the street, water, and utilities) resulting in less asphalt and conduit and more visibility and open park land. We will retain many of the features (including the stormwater and infiltration basin).

Certain features of the park (i.e. additional lighting, ropes course features, art, even one of the grassy play areas) are scalable and can be added to the project later to reduce project costs. We would consider partial funding of the project.

3. Benefits

We believe that the development of strategically located parks will enhance healthy recreation opportunities, improve fire safety, and provide economic opportunities. Healthy buffers with improved connections to existing roads will improve emergency response and provide the community with increased confidence that well-managed lands will enable safer homes to develop in appropriate areas.

There is no better model for this than the project than the Lakeridge project.

While PRPD is developing separate funding for the wildland area of the property for fuels reduction, trails rehabilitation, invasive plant removal, and climate sensitive replanting efforts, we seek SPP funds for a new developed park that will provide new recreation opportunities and community gathering place that this Community has never known.

State of California – The Natural Resources Agency
DEPARTMENT OF PARKS AND RECREATION
Statewide Park Program (SPP)

Lakeridge Park will transition from the forest into open fields, fire-resistant park amenities and landscaping into the more urbanized area of the community. This will allow for a larger buffer and transition between the wildland and urban interface. The park will be developed as an evacuation center and with shelter in place folded into the design.

In addition, the development of commercial tenants in appropriate areas may allow for income for the District over the next decades to pay for maintenance as the area recovers economically.

Because of the unique circumstances, this is a fast-moving process that creates a unique (urgent) opportunity to expand existing recreation and park properties for this underserved community. Out of the ashes of the destruction, we are working with citizens to develop solutions that fortify and expand fire adaptation, recreational and economic opportunities, and protect resources.

This is an unprecedented opportunity to help a region and community recover from the effects of the Camp Fire, we urge support for the community and this project.

[https://paradisepprd-my.sharepoint.com/personal/defseaff_paradisepprd_com/Documents/Dan_OneDrive/Project Development/Prop.68.SPP/Prop.68.Statewide.Park.Program/SPP.Lakeridge/10.SPP.LaPa.Ownership.19.0802.docx](https://paradisepprd-my.sharepoint.com/personal/defseaff_paradisepprd_com/Documents/Dan_OneDrive/Project%20Development/Prop.68.SPP/Prop.68.Statewide.Park.Program/SPP.Lakeridge/10.SPP.LaPa.Ownership.19.0802.docx)
8/5/2019

11. Concept Level Site Plan

August 5, 2019



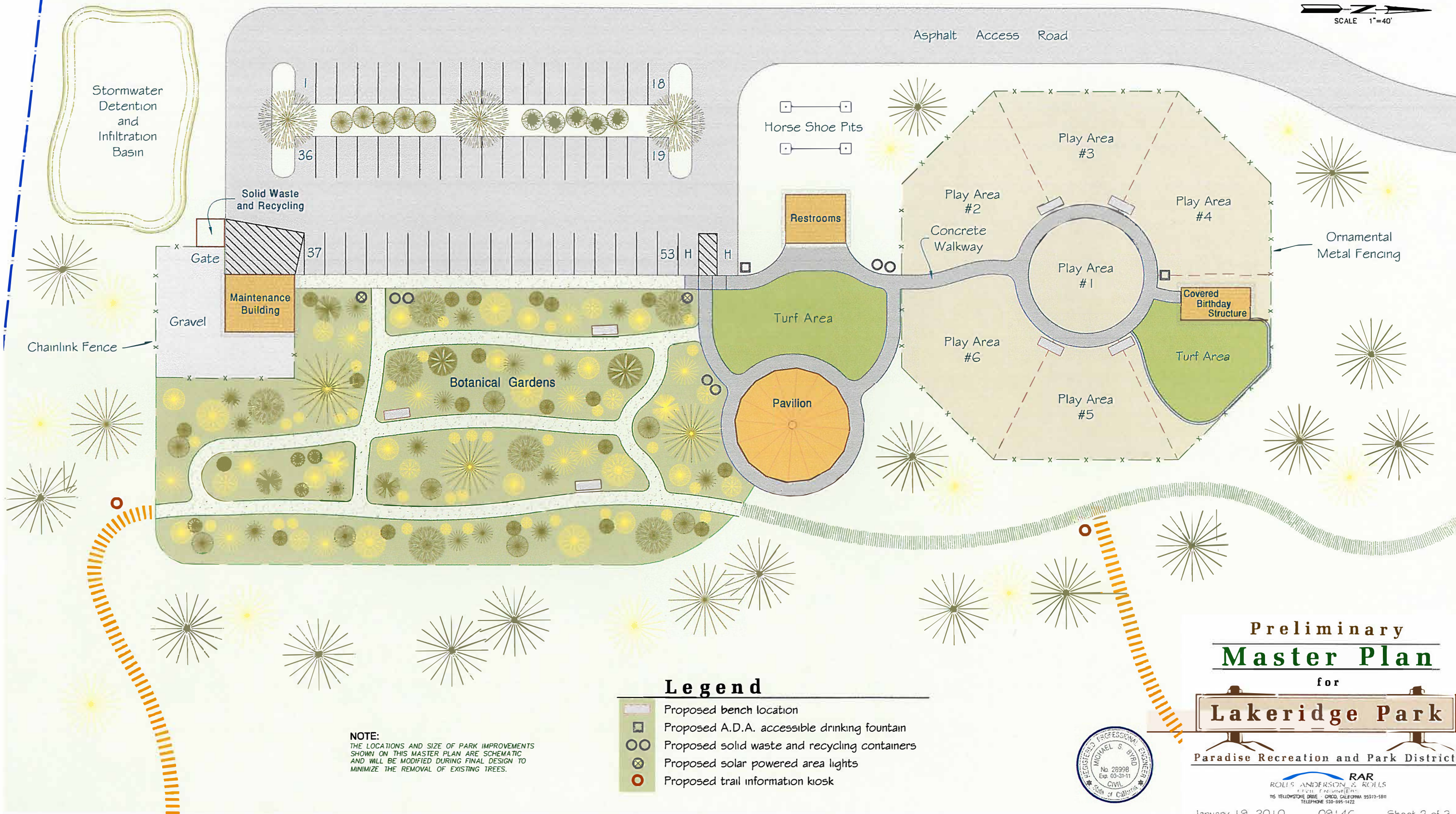
25 Approximate Park Boundary

24

23



Asphalt Access Road



Legend

- Proposed bench location
- Proposed A.D.A. accessible drinking fountain
- Proposed solid waste and recycling containers
- Proposed solar powered area lights
- Proposed trail information kiosk

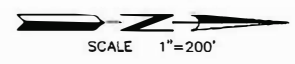
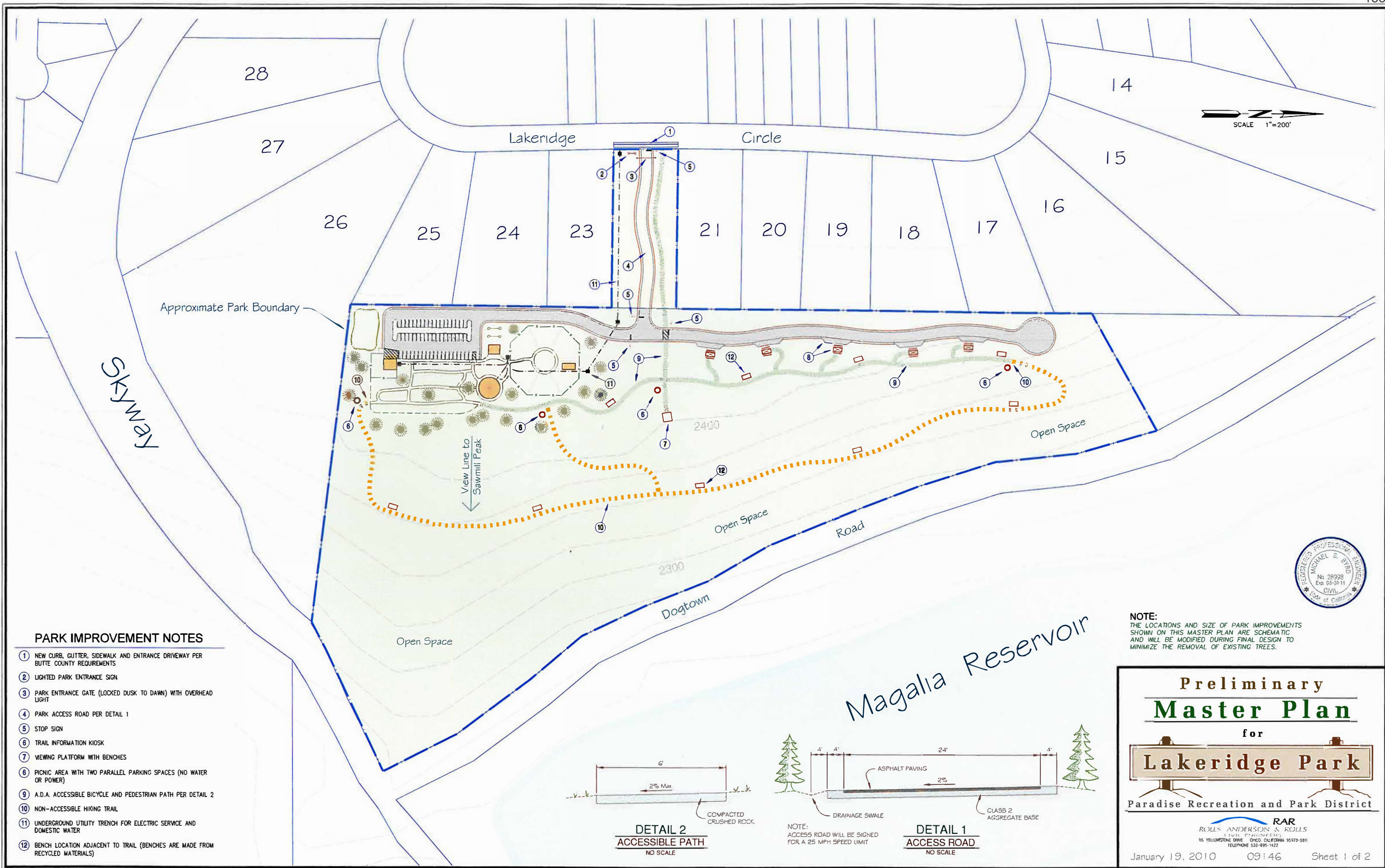
NOTE:
 THE LOCATIONS AND SIZE OF PARK IMPROVEMENTS SHOWN ON THIS MASTER PLAN ARE SCHEMATIC AND WILL BE MODIFIED DURING FINAL DESIGN TO MINIMIZE THE REMOVAL OF EXISTING TREES.

Preliminary
Master Plan
 for
Lakeridge Park

Paradise Recreation and Park District

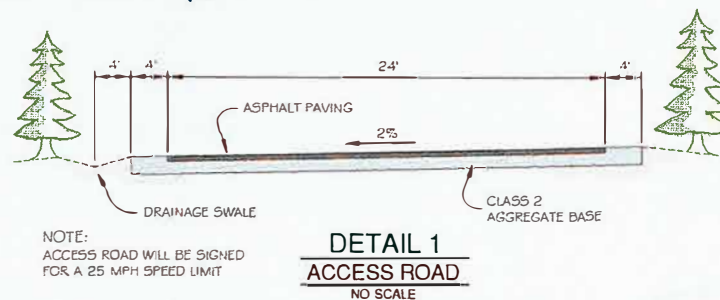


RAR
 ROLI'S ANDERSON & ROLLS
 115 YELLOWSTONE DRIVE - CHICO, CALIFORNIA 95713-5811
 TELEPHONE 530-895-1422



PARK IMPROVEMENT NOTES

- ① NEW CURB, GUTTER, SIDEWALK AND ENTRANCE DRIVEWAY PER BUTTE COUNTY REQUIREMENTS
- ② LIGHTED PARK ENTRANCE SIGN
- ③ PARK ENTRANCE GATE (LOCKED DUSK TO DAWN) WITH OVERHEAD LIGHT
- ④ PARK ACCESS ROAD PER DETAIL 1
- ⑤ STOP SIGN
- ⑥ TRAIL INFORMATION KIOSK
- ⑦ VIEWING PLATFORM WITH BENCHES
- ⑧ PICNIC AREA WITH TWO PARALLEL PARKING SPACES (NO WATER OR POWER)
- ⑨ A.D.A. ACCESSIBLE BICYCLE AND PEDESTRIAN PATH PER DETAIL 2
- ⑩ NON-ACCESSIBLE HIKING TRAIL
- ⑪ UNDERGROUND UTILITY TRENCH FOR ELECTRIC SERVICE AND DOMESTIC WATER
- ⑫ BENCH LOCATION ADJACENT TO TRAIL (BENCHES ARE MADE FROM RECYCLED MATERIALS)



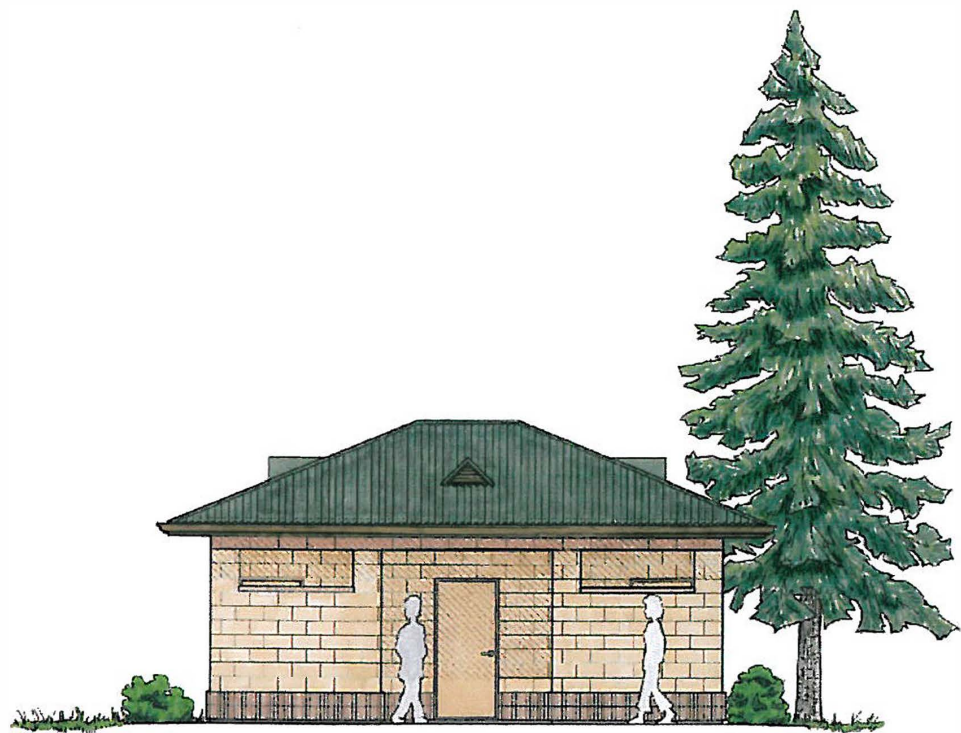
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**Preliminary
Master Plan
for
Lakeridge Park**

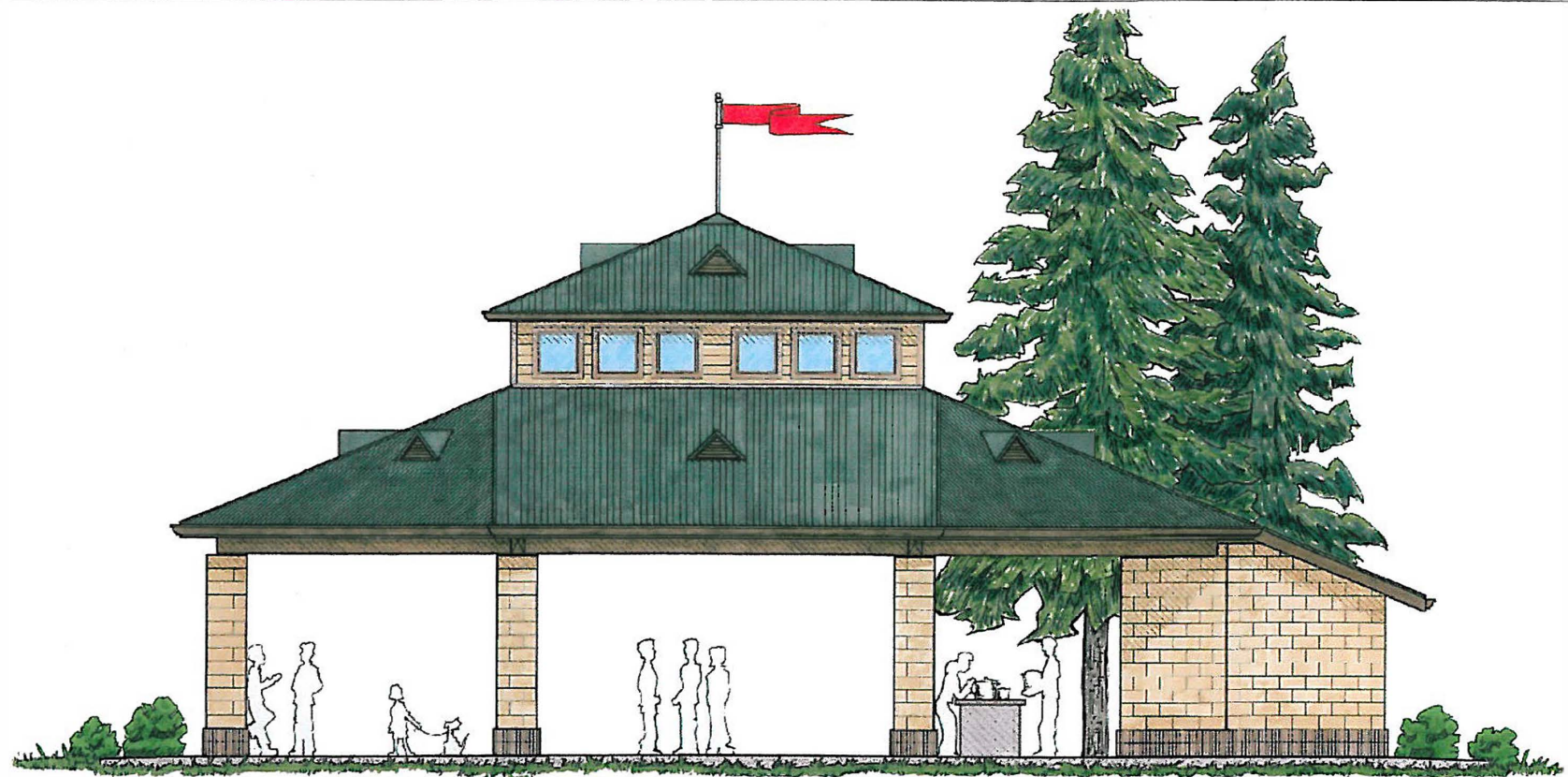
Paradise Recreation and Park District

RAR
ROLLS ANDERSON & ROLLS
LAND PLANNING
15 YELLOWSTONE DRIVE, SUITE 200, OROVILLE, CALIFORNIA 95973-5911
TELEPHONE 530-895-1422

January 19, 2010 09:46 Sheet 1 of 2



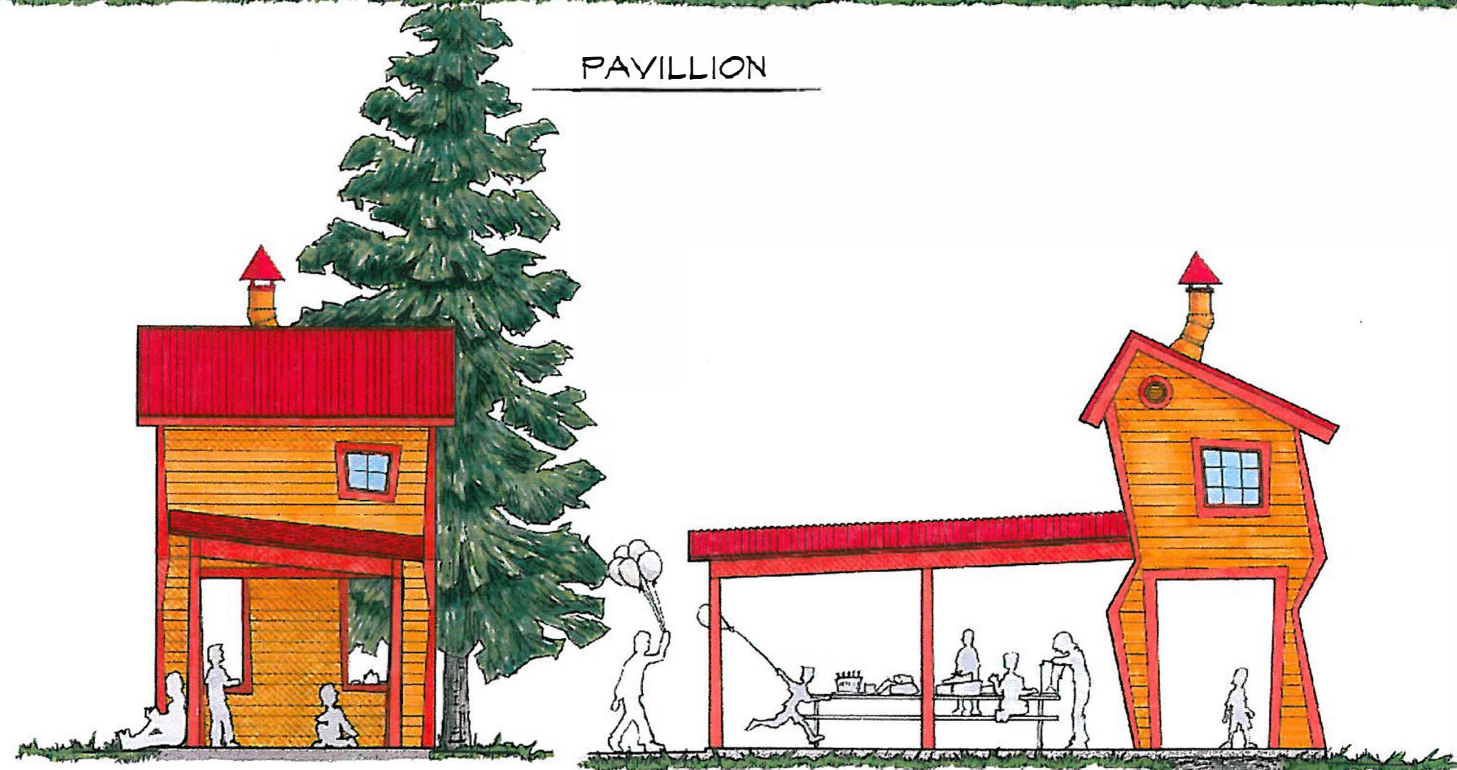
RESTROOMS



PAVILLION



MAINTENANCE BUILDING



SIDE

FRONT

BIRTHDAY STRUCTURE

GHA
 GARY HAWKINS ARCHITECT
 8045 CEREJA AVE., STE. 138 (530) 892-2700
 CIBOLA, CA 95973 FAX (530) 893-0532
 garyharch@earthlink.net

ARTIST: GABRIEL CROWAN

Recreation Features

- | | |
|------------------------|--|
| X Community Center | 25 Musical Equip |
| X Athletic Play fields | 26 Concession Stand |
| X Swimming Pool | X Indoor tennis Courts |
| 4 Playground | 28 Tennis Courts |
| 5 Gazebo | 29 Water Access |
| 6 Amphitheatre | 30 Outdoor tennis ^{movie} screen |
| 7 Dog Park | 31 Pavilion |
| 8 Skatepark | 32 Theatre in the round |
| 9 Trails | 33 Petting Zoo |
| 10 Kiosks | 34 Camp ground |
| 11 Band Stand | 35 Baseball Courts |
| 12 Nature Museum | 36 Day Camp Area |
| 13 Botanical Gardens | 37 Volley ball Court (same) |
| 14 Art features | 38 Disc golf |
| 15 Walkways | 39 miniature golf |
| 16 Play Water feature | X Archery Range |
| 17 BBQ Areas / Picnic | 40 Bunting Cage |
| 18 Historical elements | 41 Ropes Course |
| 19 Theme Park | 42 Ropes Course |
| 20 Bocce Ball Court | 43 Bike & Foot Park Access |
| 21 Horse shoes | 44 Public Bus Access |
| 22 Shuffle Board | |
| 23 Climbing Wall | |

Design Ideas (Construction)

- BBQ Picnic Area
- Trails
- Play grounds
- Horseshoe / Bocce Ball
- Botanical garden
- Artwork
- Dog Park
- Musical Instruments
- ~~Interpretive~~ Interpretive Trail
- Disc golf
- Day Camp
- Kiosk Info Ctr
- Pavilion / group area
- Cheese garden
- Climbing Wall
- Walkways
- Amphitheatre
- Community garden
- Ropes Course
-
-
-

Lake Ridge Park
Community Mtg.
April 11, 2011

Locations: (of Recreation Features)

- Use south end of property for:
 - Parking Area
 - Botanical Garden

Less Trees will have to be removed
- Use south East area for Pavilion
 - Few (No) Trees in this area
 - good view (with)
- Use heavy forested area for Trails + Picnic areas
- See if change road can be used as entrance road
- Upper = former trails
- Individual picnic areas along road in north area of park
- Trail to population area north of park

Park Design Ideas

- (Safety)
- Dog Town Rd Crossing signs/flashy light
 - Fence around playground
 - Trail adjacent entrance Rd
 - Trail Signs (dangers)
 - Fire safety signs
 - centrally locate drink ~~stand~~ fountain
 - Bike Rack
 - Solar Night Lighting
 - Easy Access To structures
 - Speed Bumps

Beautification Ideas:

- Art in the Park
- Children's Birthday Area
- Natural Cultural facilities
-
-
-
-
-
-
-

Staff Report

August 14, 2019



DATE: 8/8/2018
 TO: Board of Directors
 FROM: Dan Efseaff, District Manager
 SUBJECT: Sierra Nevada Conservancy Grant #1157-LC
 Project: Acquisition to Expand and Enhance Noble Park and Oak Creek Park
 Resolution #19-08-4-467

1. BACKGROUND

At the May 8, 2019 Board of Directors (BOD) meeting, BOD members provided support for a conceptual approach for additional acquisitions and to explore funding in support of acquisitions and associated studies. At the May 8, 2019 BOD meeting, the BOD directed staff to continue the negotiations with the landowners, pursue funding for the acquisition, and tour the properties with the Recreation and Parks Committee. The Committee toured the properties noted in the proposal on June 14, 2019 and indicated a favorable view of the potential acquisitions.

Staff submitted a preapplication in May and was later invited to submit a full proposal for consideration.

2. GRANT

Acquisition to expand and enhance Noble Park and Oak Creek Park

Project Name: Acquisition to expand and enhance Noble Park and Oak Creek Park in Paradise, CA
 Location: Paradise, Butte County CA
 Project Category: Category One (Maximum \$1,000,000.00 grant award. A completed fee title or easement Acquisition)
 Acquisition Type: Fee-Title Property

Requested Grant Amount: \$220,700.00

Funding would be provided under the Proposition 68 Sierra Nevada Watershed Improvement Program Strategic Land Conservation Grant Program Of 2019 Under the Park And Water Bond Act Of 2018.

3. Fiscal Impact

Some additions funds required for management of the properties; however, they may reduce our costs of maintenance since they add additional access to already existing park land and these costs will can be absorbed.

4. Permits and Environmental Review

If accepted, the District will have to complete CEQA documentation and obtain permits from the Town of Paradise when future construction occurs. Parks and open space are an acceptable land use under current zoning.

5. Discussion

These property acquisitions (proposal costs not to exceed \$220,700) expand existing park lands (Noble Park and Oak Creek Park) and improve our ability to manage fuels, expand recreational opportunities, and protect forest, watershed, and archeological resources. The Noble Addition (Barch, 6667 Nedry Drive) property (8.92 acres) preserves natural habitat (wetland, year-round creek, oak woodland, and grinding stones) and provides a natural component to the adjoining Noble Park property (12-acres of former orchard land and planned as a developed park). The Oak Creek Addition (Baker, 1489 Pearson) property (2.6 acres) provides "front door" access (the park currently has access only across private property) from a major road (Pearson Road) and opens 17.3 acres of creek-side forest and trails on Oak Creek Park. While the completed acquisitions open the door to future collaboration with partners, we anticipate a simple transaction to complete the project. Staff will bring a hardcopy of the completed proposal to the meeting.

6. RECOMMENDATION

Approve resolution as presented.

Attachments:

A) Resolution #19-08-4-467

O:\Project Development\SNC\2019_0814_District_Report_Noble_Oak_Creek_1157_LC.docx
8/7/2019



Paradise Recreation & Park District

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RESOLUTION #19-08-4-467

**A RESOLUTION BY THE BOARD OF DIRECTORS OF THE
PARADISE RECREATION AND PARK DISTRICT
APPROVING THE APPLICATION FOR GRANT FUNDS FOR THE PROPOSITION 68
SIERRA NEVADA WATERSHED IMPROVEMENT PROGRAM STRATEGIC LAND
CONSERVATION GRANT PROGRAM OF 2019 UNDER THE PARK AND WATER BOND
ACT OF 2018**

WHEREAS, the Legislature and Governor of the State of California have provided Funds for the program shown above; and

WHEREAS, the Sierra Nevada Conservancy (SNC) has been delegated the responsibility for the administration of a portion of these funds through a local assistance grants program, establishing necessary procedures; and

WHEREAS, said procedures established by the Sierra Nevada Conservancy require a resolution certifying the approval of application(s) by the Applicant's governing board before submission of said application(s) to the SNC; and

WHEREAS, the Applicant, if selected, will enter into an agreement with the SNC to carry out the project; and

WHEREAS, the Paradise Recreation and Park District Board of Directors has identified the Acquisition to Expand and Enhance Noble Park and Oak Creek Park in Paradise, California project (SNC Grant #1157-LC) as valuable toward meeting its mission and goals.

BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Recreation and Park District located in the County of Butte, State of California, that this Board:

Resolution #19-08-4-467
August 14, 2019
Page -2-

Approves the submittal of an application for the Acquisition to Expand and Enhance Noble Park and Oak Creek Park in Paradise, California project (SNC Grant #1157-LC); and

Certifies that Applicant understands the assurances and certification requirements in the application; and

Certifies that Applicant or title holder will have sufficient funds to operate and maintain the resource(s) consistent with the long-term benefits described in support of the application; or will secure the resources to do so; and

Certifies that Applicant will comply with all legal requirements as determined during the application process; and Appoints the Paradise Recreation and Park District, District Manager, or designee, as agent to conduct all negotiations, execute and submit all documents, including but not limited to: applications, agreements, payment requests, and so on, which may be necessary for the completion of the aforementioned project(s).

This Resolution was duly passed by the Board of Directors of the Paradise Recreation and Park District at a regular meeting held on the 14th day of August 2019 by the following vote:

Ayes: Noes: Absent: Abstain:

Mary Bellefeuille, Chairperson

ATTEST:

Robert Anderson, Secretary

Staff Report

August 14, 2019



DATE: 8/8/2018
 TO: Board of Directors
 FROM: Dan Efseaff, District Manager
 SUBJECT: Sierra Nevada Conservancy Grant #1190-LC
 Project: Acquisition Support for Park and Recreation Land Expansion Portfolio within the Footprint of the Camp Fire
 Resolution #19-08-5-468

1. BACKGROUND

At the May 8, 2019 Board of Directors (BOD) meeting, BOD members provided support for a conceptual approach for additional acquisitions and to explore funding in support of acquisitions and associated studies. At the May 8, 2019 BOD meeting, the BOD directed staff to continue the negotiations with the landowners, pursue funding for the acquisition, and tour the properties with the Recreation and Parks Committee. This funding proposal would support future due diligence and exploration of properties. Staff submitted a preapplication in May and was later invited to submit a full proposal for consideration

2. GRANT

Acquisition Support for Park and Recreation Land Expansion Portfolio within the Footprint of the Camp Fire, Paradise, CA.

Project Name: Acquisition support for park and recreation land expansion portfolio within the footprint of t Camp Fire.
 Location: Paradise, Butte County, CA
 Project Category: Category Two (Maximum \$75,000.00 grant award.) Pre-project activities that are necessary for a specific, future on-the-ground fee title or easement acquisition(s).

Requested Grant Amount: \$75,000.00

Funding would be provided under the Proposition 68 Sierra Nevada Watershed Improvement Program Strategic Land Conservation Grant Program Of 2019 Under the Park and Water Bond Act Of 2018.

3. Fiscal Impact

Reduces costs of exploration and due diligence costs. Enables for projects ready for funding and increased potential opportunities.

4. Permits and Environmental Review

None.

5. RECOMMENDATION

Approve resolution as presented.

Attachments:

A) Resolution #19-08-5-468

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 8/7/2019



Paradise Recreation & Park District

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

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

RESOLUTION #19-08-5-468

**A RESOLUTION BY THE BOARD OF DIRECTORS OF THE
PARADISE RECREATION AND PARK DISTRICT
APPROVING THE APPLICATION FOR GRANT FUNDS FOR THE PROPOSITION 68
SIERRA NEVADA WATERSHED IMPROVEMENT PROGRAM STRATEGIC LAND
CONSERVATION GRANT PROGRAM OF 2019 UNDER THE PARK AND WATER BOND
ACT OF 2018**

WHEREAS, the Legislature and Governor of the State of California have provided Funds for the program shown above; and

WHEREAS, the Sierra Nevada Conservancy (SNC) has been delegated the responsibility for the administration of a portion of these funds through a local assistance grants program, establishing necessary procedures; and

WHEREAS, said procedures established by the Sierra Nevada Conservancy require a resolution certifying the approval of application(s) by the Applicant's governing board before submission of said application(s) to the SNC; and

WHEREAS, the Applicant, if selected, will enter into an agreement with the SNC to carry out the project; and

WHEREAS, the Paradise Recreation and Park District Board of Directors has identified the Acquisition Support for Park and Recreation Land Expansion Portfolio within the Footprint of the Camp Fire (SNC Grant #1190-LC) in Butte County as valuable toward meeting its mission and goals.

BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Recreation and Park District located in the County of Butte, State of California, that this Board:

Resolution #19-08-5-468
August 14, 2019
Page -2-

Approves the submittal of an application for the Acquisition Support for Park and Recreation Land Expansion Portfolio within the Footprint of the Camp Fire (SNC Grant #1190-LC) in Butte County; and

Certifies that Applicant understands the assurances and certification requirements in the application; and

Certifies that Applicant or title holder will have sufficient funds to operate and maintain the resource(s) consistent with the long-term benefits described in support of the application; or will secure the resources to do so; and

Certifies that Applicant will comply with all legal requirements as determined during the application process; and Appoints the Paradise Recreation and Park District, District Manager, or designee, as agent to conduct all negotiations, execute and submit all documents, including but not limited to: applications, agreements, payment requests, and so on, which may be necessary for the completion of the aforementioned project(s).

This Resolution was duly passed by the Board of Directors of the Paradise Recreation and Park District at a regular meeting held on the 14th day of August 2019 by the following vote:

Ayes: Noes: Absent: Abstain:

Mary Bellefeuille, Chairperson

ATTEST:

Robert Anderson, Secretary

Staff Report**August 14, 2019**

DATE: 8/8/2018
TO: Board of Directors
FROM: Dan Efseaff, District Manager
SUBJECT: September BOD Meeting Date Reschedule

1. BACKGROUND

Chairperson Bellefeuille and District Manager Efseaff will not be available for the September 11, 2019 regularly scheduled Board meeting.

2. RECOMMENDATION

Due to this scheduling conflict, staff recommends the PRPD Board of Directors reschedule the September Board meeting to Wednesday, September 18, 2019 at 6:00 p.m. in Room B of the Terry Ashe Recreation Center, or choose an alternate date.

Attachments: None

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8/7/2019

Staff Report**August 14, 2019**

DATE: 8/8/2018
 TO: Board of Directors
 FROM: Dan Efseaff, District Manager
 SUBJECT: Ridge Presbyterian Church
 Facility Usage Request

1. Report in Brief

Ridge Presbyterian Church (Applicant) submitted a letter (Attachment A) to the BOD requesting long-term rental of the Terry Ashe Recreation Center. Typically, long term reservations and meeting are on low demand weekday times instead of weekends; however, the applicant indicates acknowledgement that demand for community events continues for the facility and expressed a willingness to develop a multi-month rental agreement through the fall that would allow other community groups access for larger events.

The Applicant needs the facility from approximately 9:30 am to 1 pm Sundays and may relocate to Bile Park in good weather if there's a conflict.

Staff recommends that they will approve a 3-month reservation with the caveat that the applicant will be notified of multi-day or Community events in which case, they'll make other accommodations for their services and will be refunded any fees owed. This may not require BOD action if within our current rental policies. In that time, staff and applicant will work on a longer-term agreement and agreeable process for coordinating solutions for longer, multi-day, or community events. The long-term agreement will be brought to the BOD for consideration.

2. RECOMMENDATION

Review, comment, and potential action on solution presented at BOD meeting.

Attachments:

- a) Letter, Ridge Presbyterian Church Request, 7/31/19.

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 8/8/2019

Ridge Presbyterian Church



July 31, 2019

To the Board of Paradise Parks and Recreation,

Thank you so much for allowing our church to rent space in the Recreation Center this coming month! After meeting in a living room these past 3 months, our congregation is eager to have a larger space to meet in with room to grow. And everyone is so excited that the space will be at the Rec Center that we know and love.

These past nine months have been harder than any of us could have ever imagined. Between the challenges of displacement and the majority of our congregants being forced to move away, our people and our church have struggled mightily. But thanks to you, we will once again have a place to call home on Sunday mornings in August. We are so grateful!

Our understanding is that it is not customary for the Recreation Center to have a multi-month rental agreement with an outside group. Because of this, we have only contracted to meet in the Recreation Center for the month of August. But we would like to appeal to you to consider a multi-month rental agreement with our church in the Fall. Considering that we currently have no permanent place to meet, it would be of great help to us to have a facility reserved for the next few months until we can find a more permanent home. Of course, annual community events like Johnny Appleseed Days, etc. would take priority, but we would be more than willing to work around that in potential agreement and find a different space to meet for that Sunday. Our hope is that you will discuss this at the August board meeting and let us know if that's a possibility.

Thank you for your consideration. And thank you again for allowing us to rent the space in August!

Grace and Peace,
Ridge Presbyterian Church