



**Paradise Recreation and Park District  
Board of Directors - Regular Meeting**  
Terry Ashe Recreation Center, Room B  
Wednesday, February 12, 2025, 6:00 pm

Members of the public may submit comments prior to the meeting via email to [BODclerk@paradisepspd.com](mailto:BODclerk@paradisepspd.com) before 1:00 p.m. on the day of the meeting or they may comment on Agenda items on during the time the item is presented. Speakers may comment on items not listed on the Agenda under Public Comment. Comments should be limited to a maximum of three (3) minutes. State Law prohibits the PRPD Board of Directors from acting on items not listed on the agenda. Please notify the meeting clerk prior to the start of the meeting if you wish to be heard. The public may access this meeting remotely:

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

Telephone Access: **Dial:** +1 669 900 9128. **Meeting ID:** 845 1856 1101 **Password:** 6626

**1. CALL TO ORDER**

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests:
- 1.4. Special Presentations: Kelly Munson- ELEMENTS

**2. PUBLIC COMMENT**

**3. CONSENT AGENDA**

- 3.1. Board Minutes: Regular Meeting of January 8, 2025
- 3.2. Payment of Bills/Disbursements (Warrants and Checks Report)  
Check # 058258 - 058385 and ACHs
- 3.3. Real Property License Agreement – At the October 2022 BOD meeting, Directors approved a purchase and donation agreement and directed staff to complete due diligence on the property at 1986 Mountain View Drive, Paradise, CA (APN 053-280-008) and develop a lease arrangement with the landowner (the McNally-Benoit Family Trust/ Joe McNally and Anne Benoit). The draft agreement is attached. **Recommendation:** *Authorize District Manager to finalize agreement with legal review.*
- 3.4. Information Items (Acceptance only): Safety Committee Meeting of December 19, 2025.

**4. COMMITTEE REPORTS – NONE**

**5. OLD BUSINESS – NONE**

**6. NEW BUSINESS**

- 6.1. Mid-year Budget Review Report for FY 2024-25. – Staff will provide an update on the 2024-25 FY budget (*Information Only*).
- 6.2. Waiver of Rental Fees for Long Standing Board Member. – The District requests the waiver of facility and maintenance fees (4-hour pavilion reservation, kitchen, and maintenance) for the Celebration on Life remembering Marc Grosso. The fee is \$423.00. Mr. Grosso dedicated many years of service and was a generous financial supporter to the District. **Recommendation:** *Approve the waiver of fees.*

**7. REPORT**

- 7.1. District Report

**8. BOARD COMMENT**

## 9. ADJOURNMENT

Adjourn to the next regular meeting on 3/12/2025 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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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](mailto:info@paradisepspd.com) at least 48 hours in advance of the meeting.

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

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

Paradise Recreation and Park District  
**Board of Directors Regular Meeting**  
 Terry Ashe Recreation Center  
 January 8, 2025

**MINUTES**

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**1. CALL TO ORDER:**

Board Chairperson McGreehan called the Regular Meeting of the Paradise Recreation and Park District Board of Directors to order at 6:00 p.m.

**1.1 PLEDGE OF ALLEGIANCE:**

Chairperson McGreehan led the Pledge of Allegiance.

**1.2 ROLL CALL:**

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

**PRPD STAFF:**

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

**1.3 WELCOME GUESTS:**

Chairperson McGreehan welcomed guests.

Present: Nicole LaJeunesse

**1.4. SPECIAL PRESENTATION:** Special Presentations: Incoming PRPD Chair Message for 2025  
 - Al McGreehan

**2. PUBLIC COMMENT:** None

**3. CONSENT AGENDA:**

**3.1 Board Minutes: Regular Meeting of December 11, 2024**

**3.2. Payment of Bills/Disbursements (Warrants and Checks Report)**  
 Check # 58149 – 58257 and ACHs

**3.3. Fixed Assets Inventory Update**

**3.4. Approve the Revised Fiscal Year 2024-2025 Salary Scale for Calendar Year 2025**

**3.5. Information Items (Acceptance only):**

**A. Safety Committee Minutes of December 19, 2024**

**MOTION:** Approve Consent Agenda items 3.2, 3.3, 3.4 and 3.5 **MADE BY:** Rodowick. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (McGreehan, Bellefeuille, Stonebraker, Anderson, Rodowick). **NOES:** 0. **ABSENT:** 0.

**Items pulled from Consent Agenda**

**3.1 Regular Meeting Minutes of December 11, 2024.**

**MOTION:** Approve the Regular Meeting Minutes of December 11, 2024, with the noted corrections.  
**MADE BY:** Stonebraker. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (McGreehan, Bellefeuille, Stonebraker, Anderson, Rodowick). **NOES:** 0. **ABSENT:** 0.

**4. OLD BUSINESS:**

**4.1. Paradise Arts and Cultural Hub (PATCH) update (Information only) – PATCH will provide a brief update on the report and recent activities.**

**5. NEW BUISNESS**

**5.1. Assign Standing Committees for 2025. – The PRPD Board of Directors Chairperson will (1) assign two PRPD Board members to the Personnel, Finance, and Recreation and Park standing committees to serve for the 2025 calendar year and set tentative recurring meeting dates and times; (2) assign Board members to serve as monitors of various organizations; (3) maintain the Agenda Order Revision allow the most pressing business and action items be taken up earlier in the meeting. Recommendation: Acknowledge Committee assignments and adopt meeting calendar and agenda order**

There was Board concurrence on the committee assignments, meeting calendar and agenda order.

**5.2. Submission of FY 2024-2025 Budget Calendar (Information Only) – Staff will provide an overview of the next Budget process. Directors may review budget vs. actual expenditures in the District Report.**

**6. REPORTS:**

**6.1 District Report:**

**6.2 Pool Report**

**7. BOARD COMMENT:**

Comments were made by Secretary Stonebraker, Vice- Chairperson Bellefeuille, Director Rodowick, and Chairperson Anderson.

**8. ADJOURNMENT:**

Chairperson McGreehan adjourned the meeting at 7:38 p.m. until the next Regular Board meeting, scheduled for February 12, 2025, at 6:00 p.m. at the Terry Ashe Recreation Center,

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Al McGreehan, Chairperson

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John Stonebraker, Secretary

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

<b>Fund 2510</b>
<b>January</b>

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
*****								
058258-058270	1/8/2025		Payroll Summary	12,451.65	0.00	0.00	12,451.65	
*****								
Direct Deposit	1/8/2025		Payroll Summary	30,686.38	0.00	0.00	30,686.38	
*****								
058329-058342	1/22/2025		Payroll Summary	13,639.56	0.00	0.00	13,639.56	
*****								
Direct Deposit	1/22/2025		Payroll Summary	35,575.72	0.00	0.00	35,575.72	
*****								
058271	1/10/2025		PRINCIPAL LIFE INSURANCE COMPANY	198.69			198.69	
058272	1/10/2025		VISION SERVICE PLAN - (CA)	23.91			23.91	
058273	1/10/2025		VISION SERVICE PLAN - (CA)	108.51			108.51	
058274	1/10/2025		VISION SERVICE PLAN - (CA)	116.03			116.03	
058275	1/10/2025		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
058276	1/10/2025		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
058277	1/10/2025		MISSION SQUARE RETIREMENT	1,682.69			1,682.69	
058278	1/10/2025		MISSION SQUARE RETIREMENT	1,682.69			1,682.69	
058279	1/10/2025		PARADISE RECREATION & PARK DISTRICT	744.43			744.43	
058280	1/10/2025		PARADISE RECREATION & PARKS	67,096.60			67,096.60	A
058281	1/10/2025		THOMAS ACE HARDWARE		1,812.94		1,812.94	
058282	1/10/2025		EXTRA SELF STORAGE		1,634.00		1,634.00	
058283	1/10/2025		STONE RIDGE TERMITE & PEST		150.00		150.00	
058284	1/10/2025		ODP BUSINESS SOLUTIONS LLC		305.20		305.20	
058285	1/10/2025		THE CENTER OF EXCELLENCE IN EDUCATION		2,450.00		2,450.00	
058286	1/10/2025		WEX BANK		1,597.05		1,597.05	
058287	1/10/2025		ACCULARM SECURITY SYSTEMS		605.00		605.00	
058288	1/10/2025		VERIZON WIRELESS		96.25		96.25	
058290	1/10/2025		RACHEL SMITH		134.00		134.00	Refund
058291	1/10/2025		ALHAMBRA		210.32		210.32	
058292	1/10/2025		INLAND BUSINESS SYSTEMS		550.62		550.62	
058293	1/10/2025		JC NELSON SUPPLY CO		1,137.41		1,137.41	
058294	1/10/2025		DE LAGE LANDEN FINANCIAL SERVICES INC		223.49		223.49	
058295	1/10/2025		MELTON DESIGN GROUP		33,491.02		33,491.02	B
058296	1/10/2025		DOBRICH		2,625.00		2,625.00	
058297	1/10/2025		HARRY BURLESON		819.00		819.00	
058298	1/10/2025		KAYAK IN NORTHERN CALIFORNIA		435.00		435.00	
058299	1/10/2025		KACI MACNEILL		150.00		150.00	Refund
058300	1/10/2025		ACME TOILET RENTALS LLC		445.26		445.26	
058301	1/10/2025		COMCAST		203.36		203.36	
058302	1/10/2025		CANON FINANCIAL SERVICES INC		507.25		507.25	
058303	1/10/2025		GLOBAL OFFICE INC		190.09		190.09	
058304	1/10/2025		THRIFTY ROOTER		220.00		220.00	
058305	1/10/2025		BUTTE COUNTY ELECTIONS DIVISION		871.95		871.95	
058306	1/10/2025		IRAYZ MOVEMENT		165.00		165.00	
058307	1/17/2025		PREMIER ACCESS INSURANCE COMPANY	373.95			373.95	
058308	1/17/2025		PREMIER ACCESS INSURANCE COMPANY	948.72			948.72	
058309	1/17/2025		O'REILLY AUTO PARTS		21.54		21.54	
058310	1/17/2025		MELTON DESIGN GROUP		2,527.50		2,527.50	B
058311	1/17/2025		BUTTE COUNTY FIRE SAFE COUNCIL		2,355.76		2,355.76	C
058312	1/17/2025		BLUE OAK COLLECTIVE		4,190.71		4,190.71	C
058313	1/17/2025		DÉJÀ VU NURSERY		1,011.84		1,011.84	C
058314	1/17/2025		MOMS OF THE RIDGE		5,986.00		5,986.00	C
058315	1/17/2025		NVCSS DISASTER SERVICES: CAMP		61.00		61.00	C
058316	1/17/2025		PARADISE STRONGER		5,951.99		5,951.99	C

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
058317	1/17/2025		PARADISE ART CENTER		2,618.59		2,618.59	C
058318	1/17/2025		VERIZON WIRELESS		832.42		832.42	
058319	1/17/2025		UMPQUA BANK		7,263.81		7,263.81	
058320	1/17/2025		SCI CONSULTING GROUP		6,260.00		6,260.00	D
058321	1/17/2025		ASCAP		445.00		445.00	
058322	1/17/2025		NORTHERN RECYCLING & WASTE SERVICES LLC		1,398.40		1,398.40	
058323	1/17/2025		STREAMLINE		440.00		440.00	
058324	1/17/2025		CHICO RENT A FENCE		253.80		253.80	
058325	1/17/2025		JENNIFER ARBUCKLE		3,096.00		3,096.00	
058326	1/17/2025		IRAYZ MOVEMENT		165.00		165.00	
058327	1/17/2025		DEL ORO WATER COMPANY		105.24		105.24	
058328	1/17/2025		PG&E		274.65		274.65	
058344	1/24/2025		HUMANA INSURANCE CO	1,745.94			1,745.94	
058345	1/24/2025		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
058346	1/24/2025		MISSION SQUARE RETIREMENT	1,682.69			1,682.69	
058347	1/24/2025		PARADISE RECREATION & PARKS	35,575.72			35,575.72	A
058348	1/24/2025		PARADISE RECREATION & PARK DISTRICT	1,227.56			1,227.56	
058349	1/24/2025		ICF JONES & STOKES INC		18,549.71		18,549.71	E
058350	1/24/2025	Y	KELLY MUNSON		0.00		0.00	
058351	1/24/2025		IRAYZ MOVEMENT		165.00		165.00	
058352	1/24/2025		HARRY BURLESON		472.50		472.50	
058353	1/24/2025		PG&E		3,695.35		3,695.35	
058354	1/24/2025		BASIC BENEFITS		66.30		66.30	
058355	1/24/2025		GLOBAL OFFICE INC		190.09		190.09	
058356	1/24/2025		EXTRA SELF STORAGE		1,634.00		1,634.00	
058357	1/24/2025		PERKINS MOBILE AUTO GLASS		1,112.00		1,112.00	
058358	1/24/2025		RENTAL GUYS CHICO		1,578.11		1,578.11	
058359	1/24/2025		PARADISE POLICE DEPARTMENT ALARM UNIT		73.58		73.58	
058360	1/31/2025		PRINCIPAL LIFE INSURANCE COMPANY	198.69			198.69	
058361	1/31/2025		KELLY MUNSON		197.06		197.06	
058362	1/31/2025		KELLER SUPPLY COMPANY		81.77		81.77	
058363	1/31/2025		INDUSTRIAL POWER PRODUCTS		15.99		15.99	
058364	1/31/2025		BUTTE COUNTY		5,247.84		5,247.84	F
058365	1/31/2025		CENTERVILLE RECREATION & HISTORICAL		1,500.00		1,500.00	
058366	1/31/2025		HONEY RUN COVERED BRIDGE ASSOC		1,500.00		1,500.00	
058367	1/31/2025		JONATHAN CLARK		250.00		250.00	
058368	1/31/2025		NATE HECK		300.00		300.00	
058369	1/31/2025		MAX ALEKSEEV			11,000.00	11,000.00	G
058370	1/31/2025		IRAYZ MOVEMENT		165.00		165.00	
058371	1/31/2025		ACME TOILET RENTALS LLC		445.26		445.26	
058372	1/31/2025		CANON FINANCIAL SERVICES INC		299.15		299.15	
058373	1/31/2025		COMPUTERS PLUS		160.00		160.00	
058374	1/31/2025		NORTH STATE SCREENPRINTING & ATHLETIC		298.42		298.42	
058375	1/31/2025		AWARDS COMPANY		31.54		31.54	
058376	1/31/2025		ALHAMBRA		158.86		158.86	
058377	1/31/2025		AT&T		1.50		1.50	
058378	1/31/2025		WEX BANK		1,800.42		1,800.42	
058379	1/31/2025		VERIZON WIRELESS		216.75		216.75	
058380	1/31/2025		INLAND BUSINESS SYSTEMS		196.73		196.73	
058381	1/31/2025		NORTHSTAR ENGINEERING		372.00		372.00	
058382	1/31/2025		ULINE		115.06		115.06	
058383	1/31/2025		RCAC		21,317.77		21,317.77	H
058384	1/31/2025		ALPINE PORTABLE TOILET SERVICES LLC		220.00		220.00	
058385	1/31/2025		COMCAST		1,043.08		1,043.08	
ACH	1/1/2025		ACH STATE PR TAX	2,229.01			2,229.01	
ACH	1/1/2025		ACH FED PR TAX	14,553.74			14,553.74	
ACH	1/1/2025		ACH CALPERS	9,482.80			9,482.80	
ACH	1/1/2025		ACH CALPERS	9,169.43			9,169.43	
ACH	1/10/2025		ACH STATE PR TAX	2,072.41			2,072.41	
ACH	1/10/2025		ACH FED PR TAX	13,039.18			13,039.18	
ACH	1/10/2025		ACH CALPERS	11,762.38			11,762.38	
ACH	1/10/2025		ACH CALPERS	3,938.25			3,938.25	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
ACH	1/21/2025		ACH CALPERS	9,148.52			9,148.52	
ACH	1/24/2025		ACH STATE PR TAX	2,134.76			2,134.76	
ACH	1/24/2025		ACH FED PR TAX	14,220.38			14,220.38	
ACH	1/31/2025		ACH CALPERS	3,938.25			3,938.25	
ACH	1/31/2025		ACH CALPERS	9,395.81			9,395.81	
*****								
<b>TOTALS</b>				<b>219,991.74</b>	<b>159,759.30</b>	<b>11,000.00</b>	<b>390,751.04</b>	
<b>GRAND TOTALS</b>				<b>246,082.95</b>	<b>159,759.30</b>	<b>11,000.00</b>	<b>416,842.25</b>	

Refunds = 284.00

Notes:

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Disign/planning for Bille, Lakeridge, and Concow Lake
- C) Payments to Neighbor to Neighbor Subgrantees
- D) Payment for Nexus study
- E) Consultant for OHV study
- F) Jan and catch-up lease payment for the Terry Ashe Rec Center
- G) Purchase of equipment two Skid Steers
- H) Consultant for Buffer study

Z:\Finance\Reports\Month\_End\_Reports\[Disbursements report 2025.xlsx]Jan 2025

# Staff Report

## February 12, 2025



DATE: 1/31/2025  
 TO: Board of Directors (BOD)  
 FROM: Sunny Quigley, Administrative Assistant II  
 Dan Efsseff, District Manager  
 SUBJECT: License Agreement for 1986 Mountain View Drive (APN 053-280-008) with Joe McNally and Anne Benoit.

### Report In Brief

At the October 2022 BOD meeting, directors approved a purchase and donation agreement and directed staff to complete due diligence on the property located at 1986 Mountain View Drive, Paradise, CA (Assessor's Parcel Number (APN) 053-280-008), consisting of approximately 35.45 acres. The BOD also approved a second agreement outlining the Real Estate Donation of 1966 Mountain View Drive, Paradise, California (APN: 053-280-009, approximately 7.41 acres).

With the due diligence tasks nearing completion, the District intends to complete the Real Property License Agreement with Joe McNally and Anne Benoit to grant them a lifetime revocable, non-exclusive license to enter and use a portion of the Property. As per the purchase and donation agreement, completion of this step will allow the transfer of the property to the District to proceed. District Legal counsel has reviewed the agreement, but all materials will be further reviewed by staff and landowner.

**Recommendation:** Authorize District Manager to finalize agreement after legal review.

### Attachments:

- A. License Agreement with Joe McNally and Anne Benoit.

[https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2025/25.0212/xBOD\\_McNally\\_Aquisition\\_Report\\_23.1214.docx](https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2025/25.0212/xBOD_McNally_Aquisition_Report_23.1214.docx)  
 2/6/2025



**REAL PROPERTY LICENSE AGREEMENT (FOR APN 053-280-008) BETWEEN THE  
PARADISE RECREATION AND PARK DISTRICT AND JOE MCNALLY AND ANNE  
BENOIT**

This Real Property License Agreement (the “Agreement”) on the date last set forth below opposite the parties’ signatures is entered into by and between Paradise Recreation and Park District, a California special district (“Licensor”), and Joseph P. McNally and Anne Benoit (“Licensees”). The Licensees and Licensor together are referred to herein as the “Parties”.

**RECITALS**

WHEREAS, pursuant to that certain Real Estate Sale and Donation Agreement dated October 3, 2022, McNally-Benoit Family Trust (the “Trust”) agreed to sell and donate to Licensor all of that certain real property situated in the unincorporated area of Butte County, California, commonly known as Butte County Assessor’s Parcel Number (APN) 053-280-008, consisting of approximately 35.45 acres (the “Property”);

WHEREAS, with Respect to the Property, the Trust desires to sell the parcel to the District, and enter into this Real Property License Agreement to grant Licensees a lifetime revocable, non-exclusive license to enter and use a portion of the Property, more specifically described in the attached Exhibit A (the “License Area”), on the terms and conditions set forth below.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements hereinafter set forth, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. **Grant of License.** Subject to the provisions, covenants and agreements herein contained, Licensor hereby grants to Licensees a non-exclusive license (the “License”) to use the License Area for Licensees’ lifetimes for the following purposes in such a way that does not interfere with Licensor’s use of the remainder of the Property for park and recreation purposes: (1) use of the existing structures within the License Area (comprised of 3 shipping containers, a pump house, a watchman’s RV, and a 399-square foot park model RV); and (2) use of the easement for ingress and egress identified in Exhibit A.

2. **Term.** The term of the License shall be for the lifetime of the Licensees' (terminating at the end of the life of the last Licensee), unless terminated at an earlier date by notice from the Licensees.

3. **Termination.** In addition to any and all other rights or remedies provided in this Agreement or which Licensor may have at law, in equity, or otherwise, in the event that Licensees fail to comply with any obligations imposed upon Licensees hereunder, Licensor shall have the right, after a thirty (30) day notice to Licensees of any such non-compliance and Licensees' failure to remedy same within such period (or if such non-compliance cannot be remedied within that period, Licensees' failure to commence a cure within such period and diligently thereafter pursue such cure to completion), to terminate this Agreement on the date specified by Licensor in such notice, and Licensees shall immediately vacate the License Area as required hereby. The Parties agree that if either party requests mediation during the 30-day notice period, the Parties will mediate the dispute in good faith in an attempt to find resolution. Licensor will retain the right to terminate the agreement if the matter is not resolved in mediation.

4. **Property Maintenance.** Licensees shall be responsible for maintenance of the License Area. As provided for in the Real Estate Sale and Donation Agreement dated October 3, 2022, Licensor will seek input from the McNally-Benoit Family Trust to develop an interim management plan to describe uses, maintenance, and immediate improvements of the property that is the subject of that agreement, including the remainder of the Property.

5. **Security.** Licensees acknowledge that the License Area is not separately demised from other areas of the Property. Licensees take full responsibility for the security of his personal property and acknowledges that Licensor is not responsible for the security of any of Licensees' personal property. Licensor shall not be liable for any damages or losses incurred by Licensees in the event of any loss, casualty, or theft.

6. **Alterations.** Licensees shall not make or cause to be made any alterations, installations, improvements, additions or other physical changes in or about the License Area without obtaining the prior written consent of Licensor. The Parties agree that the

metal shop and planned pump house and shed addition are allowed, as described in Exhibit B.

7. **Repairs.** Licensees, at their sole cost and expense, shall maintain the License Area, including the structures thereon. All damage or injury to the License Area shall be repaired at Licensees' sole discretion and at Licensees' sole cost and expense. If Licensees choose not to repair a damaged structure, it shall be demolished and/or removed from the License Area at Licensee's sole cost and expense. Any damage to the License Area that creates a hazardous condition shall be repaired at the sole cost and expense of Licensees and to the satisfaction of Licensor.

8. **Use.** Licensees may use and access the License Area for the following uses and for no other purpose: for the recreational occupancy and enjoyment of Licensees and Licensees' family and guests. Licensees shall not subject the License Area to any use which could damage the same or raise or violate any insurance coverage, take any action which would constitute a nuisance or endanger others, or use or allow the License Area to be used for any unlawful purpose.

9. **Requirements of Law.** Licensees, at their sole cost and expense, shall comply with all present and future laws, rules, orders, ordinances, regulations, statutes, requirements, codes and executive orders, extraordinary as well as ordinary, of all governmental authorities now existing or hereafter created, and of any and all of their departments and bureaus, and of any applicable fire rating bureau, or other body exercising similar functions, affecting the License Area.

10. **Utility Costs.** Licensees shall pay the cost of utility service (water and power) to the License Area, if the Licensees choose to connect to utility service.

11. **Insurance.** Licensees shall obtain and shall keep in full force and effect a policy of comprehensive liability (including coverage for bodily injury, property damage, and personal injury, with (i) Licensees named as the insured thereunder and (ii) Licensor named as additional insured thereunder. Such insurance shall include coverage for Licensees' indemnification obligations hereunder. The minimum limits of liability under such policy shall be a combined single limit of not less than Two Million Dollars (\$2,000,000) with respect to each occurrence. Such policies of insurance shall be issued by an insurance company licensed to do business in California. If any such insurance

policy provides for a deductible, the deductible shall not exceed \$2,000. Licensees shall deliver certificates of said insurance to Licensor prior to Licensees' occupying the License Area, said certificates to provide that thirty (30) days' prior notice shall be given to Licensor in the event of cancellation or non-renewal. All insurance maintained by Licensees shall be primary to any insurance provided by Licensor. The limits of such insurance shall not, under any circumstances, limit the liability of Licensees hereunder. Licensees, on their behalf and on behalf of its insurer, hereby waives all rights of subrogation with respect to Licensor.

12. **Assignment.** Licensor shall not assign or sublicense his rights or delegate his duties under this Agreement (whether by operation of law, transfer of interest in Licensees or otherwise). The License granted herein is a personal license granted solely to the Licensees for their lifetimes.

13. **Failure to Consummate Sale and Donation.**

If, for any reason, the transfer of the property under the Real Estate Sale and Donation Agreement dated January \_\_\_\_, 2025, this License agreement shall be null and void.

14. **End of Term of the License.** Upon the expiration or earlier termination of the Term of the License, Licensees and Licensees' guests and invitees shall vacate the License Area. Licensees acknowledges that occupation and use of the License Area must cease upon the expiration (the end of the last Licensee's lifetime) or earlier termination of this License.

15. **Notice.** Any notice or other communication required or permitted to be given hereunder shall be in writing and shall be deemed to have been duly given to any party (i) upon delivery to the address of such party specified below if delivered in person or by courier, or if sent by certified or registered mail (return receipt requested), postage prepaid, (ii) upon dispatch if transmitted by email, as the case may be:

If to Licensor:

Paradise Recreation and Park District  
Attn: District Manager  
6626 Skyway  
Paradise, CA 95969

Email: [defseaff@paradisepprd.com](mailto:defseaff@paradisepprd.com)

If to Licensees:

Joseph McNalley and Anne Benoit  
3815 Nut Tree Lane  
Reno, NV 89509  
Email: [joeanneandtrees@gmail.com](mailto:joeanneandtrees@gmail.com)

The address to which any notice, demand, or other writing may be given, made, or sent by any Party as above provided may be changed by written notice given by such Party as above provided. Such notice must be given within ten days of change.

16. **Attorneys' Fees and Costs.** If any legal action or other proceeding is brought for the enforcement of this Agreement, or because of an alleged dispute, breach, default, or misrepresentation in connection with any provisions of this Agreement, the successful or prevailing party shall be entitled to recover reasonable attorneys' fees and other costs incurred in that action or proceeding, in addition to any other relief to which it may be entitled.

17. **Governing Law/Amendments.** This Agreement shall be governed by and construed in accordance with the laws of the State of California and may be amended or otherwise modified only by a written instrument duly executed by Licensor and Licensee.

18. **Liens.** Licensees shall permit no liens to be filed or recorded against the License Area or the Property by any supplier, laborer, contractor, or merchant with respect to services, labor or material contracted for or obtained by Licensees. Licensees shall hold Licensor harmless from and against all expenditures, disbursements or costs incurred by Licensor as a result of, or related to, any such lien or any notice of intent to file such a lien. For purposes of this Section, the filing or recording of a notice of intention to file such a lien shall be deemed to be the filing or recording of a lien.

19. **Indemnity.** Except as set forth in this Section and to the extent not prohibited by law, Licensor, its respective officers, directors, agents, employees, and independent contractors (collectively, the "Licensor Parties") shall not be liable for any damage either to person or property or resulting from the loss of use thereof, which damage is sustained

by Licensees or by other persons claiming through Licensees. Licensees shall indemnify, defend, protect and hold harmless Licensor Parties from any and all loss, cost, damage, expense and liability (including, without limitation, court costs and reasonable attorneys' fees) incurred in connection with or arising from any cause related to Licensees' occupancy of the License Area and occurring in, on or about the License Area or any acts, omissions or negligence of Licensees or any other person claiming by, through or under Licensees and its respective affiliates, officers, agents, servants, employees, and independent contractors (collectively, the "Licensee Parties"), in, on or about the Property, either prior to, during or after the expiration of the Term, provided that the terms of the foregoing indemnity shall not apply to the gross negligence or willful misconduct of Licensor or the Licensor Parties. Should any Licensor Party be named as a defendant in any suit brought against Licensees in connection with or arising out of an event covered by the foregoing indemnity, Licensees shall pay to Licensor or such Licensor Party its costs and expenses incurred in such suit, including, without limitation its actual professional fees such as appraisers', accountants', and attorney's fees. Further, Licensee's agreement to indemnify Licensor Parties pursuant to this Section is not intended and shall not relieve any insurance carrier of its obligations under policies required to be carried by Licensees pursuant to the provisions of this Agreement, to the extent such policies cover the matters subject to the parties' respective indemnification obligations; nor shall they supersede any inconsistent agreement of the parties set forth in any other provision of this Agreement. The provisions of this Section shall survive the expiration or sooner termination of this Agreement with respect to any claims or liability occurring prior to such expiration or termination.

**20. Hazardous Substances Indemnity; Prohibited Substances.**

A. **Indemnity.** —Licensees agrees to indemnify and hold Licensor harmless from any and all costs, liabilities, claims, dangers, expenses (including but not limited to attorney fees) arising from Licensees' transportation, storage, generation, handling, disposal of hazardous substances. This provision does not prohibit the use of chemicals for the maintenance of property and structures and chemicals used in weed abatement or the operation of vehicles or machinery, so long as such chemicals are used in accordance with the manufacturer's label and applicable law.

**B. Forbidden Substances and Activities.** At no time shall the Licensees bring infectious materials, fireworks, or explosive materials into the License Area.

21. **Partial Invalidity.** If any one or more of the terms, provisions, promises, covenants or conditions of this Agreement shall to any extent be adjudged invalid, unenforceable, void or voidable for any reason whatsoever by a court of competent jurisdiction, each and all of the remaining terms, provisions, promises, covenants and conditions of this Agreement shall not be affected thereby and shall be valid and enforceable to the fullest extent permitted by law.

22. **Execution in Counterparts.** This Agreement may be signed in counterparts, each of which shall constitute an original and which collectively shall constitute one instrument. This Agreement may be executed and transmitted by facsimile or other means of electronic communication, which signature shall be binding upon the parties as if they were original signatures.

23. **Entire Understanding.** This Agreement and the agreements referred to herein constitute the entire understanding and shall not be changed, altered, modified or discharged, except in writing consented to by all parties.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

**LICENSEES:**

Dated:

\_\_\_\_\_, 2025

By:

\_\_\_\_\_  
Joseph P. McNally

Dated:

\_\_\_\_\_, 2025

By:

\_\_\_\_\_  
Anne Benoit

**LICENSOR:**

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

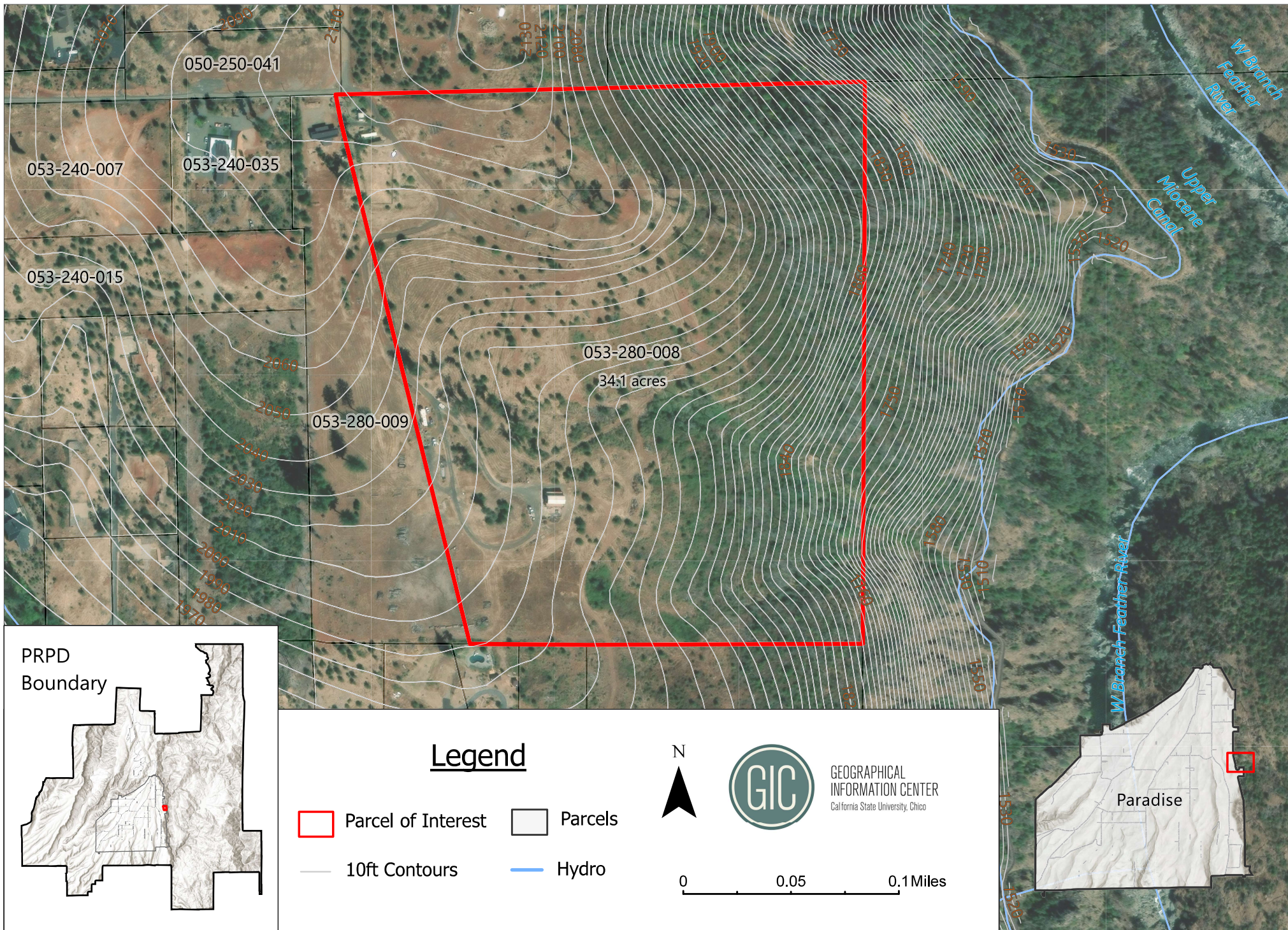
Dated:

\_\_\_\_\_, 2025

By: \_\_\_\_\_  
Daniel Efseaff, District Manager



Parcel of Interest 053-280-008-000





d. WORKERS' COMPENSATION REPORTS:

- Workers Compensation Open Detail Report since December 31, 2024
  - Open Claim for 4A2207P8RB50001
  - Open Claim for 4A23036N0290001
  - Open Claim for 4A2408VNB1W0001- Closed

4. MISCELLANEOUS:

Kristi mentioned a possible presentation by the Butte Resilience/ Red Cross and a First Aid/ CPR/Disaster Preparedness class in Mid-Spring.

Next Safety Meeting Date: February 20, 2025, at 8:30 a.m.

Facilitator: Sarah Hoffman

Adjourned: 8:38 AM

\_\_\_\_\_  
Sarah Hoffman, Safety Committee Secretary

\_\_\_\_\_  
Date:

cc: CAPRI  
PRPD Board

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2025/SC\\_24.0116/25.0116.DRAFT.Minutes.Draft.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2025/SC_24.0116/25.0116.DRAFT.Minutes.Draft.docx)

9:39 AM

01/09/25

Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
 July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Bu...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	0.00	1,146,000.00	-1,146,000.00	0.0%
4200 · Impact Fee revenue	36,326.54	103,000.00	-66,673.46	35.3%
4300 · Program Income	141,565.20	314,000.00	-172,434.80	45.1%
4350 · Concession & Merchandise sales	0.00	1,600.00	-1,600.00	0.0%
4400 · Donation & Fundraising Income	24,438.51	75,000.00	-50,561.49	32.6%
4500 · Grant Income	33,122.34	1,250,000.00	-1,216,877.66	2.6%
4600 · Other Revenue	19,227.00	485,000.00	-465,773.00	4.0%
4900 · Interest Income	508,363.01	1,187,200.00	-678,836.99	42.8%
<b>Total Income</b>	<b>763,042.60</b>	<b>4,561,800.00</b>	<b>-3,798,757.40</b>	<b>16.7%</b>
<b>Gross Profit</b>	<b>763,042.60</b>	<b>4,561,800.00</b>	<b>-3,798,757.40</b>	<b>16.7%</b>
<b>Expense</b>				
5000 · Payroll Expenses				
5010 · Wages & Salaries	960,520.13	2,079,700.00	-1,119,179.87	46.2%
5020 · Employer Taxes	76,280.63	165,900.00	-89,619.37	46.0%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	7,956.12			
5030.2 · Admin Fee for Active	210.80			
5030.3 · Admin Fee for Retired	79.56			
5030 · Employee Benefits - Other	163,715.21	504,300.00	-340,584.79	32.5%
<b>Total 5030 · Employee Benefits</b>	<b>171,961.69</b>	<b>504,300.00</b>	<b>-332,338.31</b>	<b>34.1%</b>
5040 · Workers Comp Expense	78,726.00	97,900.00	-19,174.00	80.4%
5060 · Other Personnel Costs	5,682.00	14,400.00	-8,718.00	39.5%
5000 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total 5000 · Payroll Expenses</b>	<b>1,293,170.45</b>	<b>2,862,200.00</b>	<b>-1,569,029.55</b>	<b>45.2%</b>
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	1,093.30	3,400.00	-2,306.70	32.2%
5120 · Program Contract Labor	8,706.40	9,500.00	-793.60	91.6%
5130 · Program Supplies	28,715.57	36,900.00	-8,184.43	77.8%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total 5100 · Program Expenses</b>	<b>38,515.27</b>	<b>49,800.00</b>	<b>-11,284.73</b>	<b>77.3%</b>
5140 · Fundraising Expense	0.00	4,000.00	-4,000.00	0.0%
5200 · Advertising & Promotion	4,190.58	24,500.00	-20,309.42	17.1%
5220 · Bank & Merchant Fees	2,837.50	5,300.00	-2,462.50	53.5%
5230 · Contributions to Others	3,854.00	20,000.00	-16,146.00	19.3%
5240 · Copying & Printing	7,735.98	17,700.00	-9,964.02	43.7%
5260 · Dues, Mbrshps, Subscr, & Pubs	22,197.64	30,000.00	-7,802.36	74.0%
5270 · Education, Training & Staff Dev	672.39	17,800.00	-17,127.61	3.8%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	6,278.56	16,000.00	-9,721.44	39.2%
5284 · Program ET&F	95.25	8,400.00	-8,304.75	1.1%
5286 · Small Tools & Equipment	3,637.80	53,700.00	-50,062.20	6.8%
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00	0.00	0.0%
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>10,011.61</b>	<b>78,100.00</b>	<b>-68,088.39</b>	<b>12.8%</b>
5290 · Equipment Rental	84,861.90	171,100.00	-86,238.10	49.6%
5300 · Insurance	144,704.00	117,000.00	27,704.00	123.7%
5310 · Interest Expense	-2.58	400.00	-402.58	-0.6%
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	3,710.28	44,800.00	-41,089.72	8.3%
5334 · Legal	1,485.00	6,000.00	-4,515.00	24.8%
5336 · Engineering	0.00	300,000.00	-300,000.00	0.0%
5338 · Other Prof. & Outside Labor	56,897.84	310,000.00	-253,102.16	18.4%
5330 · Professional & Outside services - Other	0.00	0.00	0.00	0.0%
<b>Total 5330 · Professional &amp; Outside services</b>	<b>62,093.12</b>	<b>660,800.00</b>	<b>-598,706.88</b>	<b>9.4%</b>

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01/09/25

Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
**July through December 2023**

	Jul - Dec 23	Budget	\$ Over Budget	% of Bu...
5340 · Postage & Delivery	210.68	1,500.00	-1,289.32	14.0%
5350 · Rent-Facility use fees	8,634.07	23,700.00	-15,065.93	36.4%
5360 · Repair & Maintenance				
5361 · Building R&M	2,653.16	7,000.00	-4,346.84	37.9%
5362 · Equipment R&M	2,572.69	20,000.00	-17,427.31	12.9%
5363 · General R&M	2,333.90	8,000.00	-5,666.10	29.2%
5364 · Grounds R&M	20,155.26	72,800.00	-52,644.74	27.7%
5365 · Pool R&M	24,087.18	40,000.00	-15,912.82	60.2%
5366 · Vehicle R&M	5,969.89	15,000.00	-9,030.11	39.8%
5367 · Janitorial	7,053.49	13,400.00	-6,346.51	52.6%
5368 · Security	1,244.32	3,600.00	-2,355.68	34.6%
5369 · Vandalism	384.79	2,400.00	-2,015.21	16.0%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>66,454.68</b>	<b>182,200.00</b>	<b>-115,745.32</b>	<b>36.5%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	6,651.21	15,000.00	-8,348.79	44.3%
5374 · Safety & staff supplies	4,804.03	15,000.00	-10,195.97	32.0%
5370 · Supplies - Consumable - Other	0.00	0.00	0.00	0.0%
<b>Total 5370 · Supplies - Consumable</b>	<b>11,455.24</b>	<b>30,000.00</b>	<b>-18,544.76</b>	<b>38.2%</b>
5380 · Taxes, Lic., Notices & Permits	6,035.08	8,000.00	-1,964.92	75.4%
5390 · Telephone & Internet	9,635.76	19,800.00	-10,164.24	48.7%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	1,756.84	11,000.00	-9,243.16	16.0%
5404 · Fuel	16,544.06	44,000.00	-27,455.94	37.6%
5406 · Meals	4,097.18	9,000.00	-4,902.82	45.5%
5408 · Mileage & Auto Allowance	20.88	2,000.00	-1,979.12	1.0%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>22,418.96</b>	<b>66,000.00</b>	<b>-43,581.04</b>	<b>34.0%</b>
5410 · Utilities				
5412 · Electric & Gas	47,950.39	135,700.00	-87,749.61	35.3%
5414 · Water	13,526.49	32,000.00	-18,473.51	42.3%
5416 · Garbage	9,488.88	30,000.00	-20,511.12	31.6%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 5410 · Utilities</b>	<b>70,965.76</b>	<b>197,700.00</b>	<b>-126,734.24</b>	<b>35.9%</b>
<b>Total Expense</b>	<b>1,870,652.09</b>	<b>4,587,900.00</b>	<b>-2,717,247.91</b>	<b>40.8%</b>
<b>Net Ordinary Income</b>	<b>-1,107,609.49</b>	<b>-26,100.00</b>	<b>-1,081,509.49</b>	<b>4,243.7%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
9999 · Misc. Expense	0.00			
<b>Total Other Expense</b>	<b>0.00</b>			
<b>Net Other Income</b>	<b>0.00</b>			
<b>Net Income</b>	<b>-1,107,609.49</b>	<b>-26,100.00</b>	<b>-1,081,509.49</b>	<b>4,243.7%</b>

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02/03/25

Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
 July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of B...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	59,638.45	1,186,000.00	-1,126,361.55	5.0%
4200 · Impact Fee revenue	30,551.56	90,000.00	-59,448.44	33.9%
4300 · Program Income	121,775.15	276,000.00	-154,224.85	44.1%
4350 · Concession & Merchandise sales	180.00	1,600.00	-1,420.00	11.3%
4400 · Donation & Fundraising Income	12,573.47	60,000.00	-47,426.53	21.0%
4500 · Grant Income	264,649.89	1,350,000.00	-1,085,350.11	19.6%
4600 · Other Revenue	41,312.88	500,000.00	-458,687.12	8.3%
4900 · Interest Income	800,647.01	1,110,200.00	-309,552.99	72.1%
<b>Total Income</b>	<b>1,331,328.41</b>	<b>4,573,800.00</b>	<b>-3,242,471.59</b>	<b>29.1%</b>
<b>Gross Profit</b>	<b>1,331,328.41</b>	<b>4,573,800.00</b>	<b>-3,242,471.59</b>	<b>29.1%</b>
<b>Expense</b>				
5000 · Payroll Expenses				
5010 · Wages & Salaries	892,515.67	2,219,700.00	-1,327,184.33	40.2%
5020 · Employer Taxes	69,851.19	117,800.00	-47,948.81	59.3%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	8,340.90			
5030.2 · Admin Fee for Active	139.58			
5030.3 · Admin Fee for Retired	56.42			
5030 · Employee Benefits - Other	173,442.53	560,000.00	-386,557.47	31.0%
<b>Total 5030 · Employee Benefits</b>	<b>181,979.43</b>	<b>560,000.00</b>	<b>-378,020.57</b>	<b>32.5%</b>
5040 · Workers Comp Expense	102,210.00	110,000.00	-7,790.00	92.9%
5060 · Other Personnel Costs	5,633.54	15,500.00	-9,866.46	36.3%
<b>Total 5000 · Payroll Expenses</b>	<b>1,252,189.83</b>	<b>3,023,000.00</b>	<b>-1,770,810.17</b>	<b>41.4%</b>
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	183.41	3,000.00	-2,816.59	6.1%
5120 · Program Contract Labor	4,592.50	124,000.00	-119,407.50	3.7%
5130 · Program Supplies	9,503.98	51,200.00	-41,696.02	18.6%
<b>Total 5100 · Program Expenses</b>	<b>14,279.89</b>	<b>178,200.00</b>	<b>-163,920.11</b>	<b>8.0%</b>
5140 · Fundraising Expense	0.00	2,000.00	-2,000.00	0.0%
5200 · Advertising & Promotion	646.17	17,500.00	-16,853.83	3.7%
5220 · Bank & Merchant Fees	2,117.36	6,300.00	-4,182.64	33.6%
5230 · Contributions to Others	6,334.00	25,000.00	-18,666.00	25.3%
5240 · Copying & Printing	7,446.72	20,000.00	-12,553.28	37.2%
5260 · Dues, Mbrshps, Subscr, & Pubs	23,188.57	40,000.00	-16,811.43	58.0%
5270 · Education, Training & Staff Dev	1,234.80	6,700.00	-5,465.20	18.4%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	1,987.49	9,000.00	-7,012.51	22.1%
5284 · Program ET&F	0.00	8,400.00	-8,400.00	0.0%
5286 · Small Tools & Equipment	6,242.13	18,600.00	-12,357.87	33.6%
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>8,229.62</b>	<b>36,000.00</b>	<b>-27,770.38</b>	<b>22.9%</b>
5290 · Equipment Rental	6,252.06	30,000.00	-23,747.94	20.8%
5300 · Insurance	160,119.88	160,600.00	-480.12	99.7%
5310 · Interest Expense	138.70	200.00	-61.30	69.4%
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	3,994.41	44,000.00	-40,005.59	9.1%
5334 · Legal	4,792.50	11,000.00	-6,207.50	43.6%
5336 · Engineering	256.91	300,000.00	-299,743.09	0.1%
5338 · Other Prof. & Outside Labor	89,853.55	362,000.00	-272,146.45	24.8%
<b>Total 5330 · Professional &amp; Outside services</b>	<b>98,897.37</b>	<b>717,000.00</b>	<b>-618,102.63</b>	<b>13.8%</b>
5340 · Postage & Delivery	457.56	1,500.00	-1,042.44	30.5%
5350 · Rent-Facility use fees	9,166.50	15,000.00	-5,833.50	61.1%
5360 · Repair & Maintenance				
5361 · Building R&M	813.17	7,000.00	-6,186.83	11.6%

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02/03/25

Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
**July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of B...
5362 · Equipment R&M	4,260.10	18,000.00	-13,739.90	23.7%
5363 · General R&M	4,506.16	7,000.00	-2,493.84	64.4%
5364 · Grounds R&M	10,839.77	65,000.00	-54,160.23	16.7%
5365 · Pool R&M	30,048.74	60,000.00	-29,951.26	50.1%
5366 · Vehicle R&M	4,778.36	18,000.00	-13,221.64	26.5%
5367 · Janitorial	5,390.91	18,000.00	-12,609.09	29.9%
5368 · Security	3,240.63	4,000.00	-759.37	81.0%
5369 · Vandalism	158.46	2,000.00	-1,841.54	7.9%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>64,036.30</b>	<b>199,000.00</b>	<b>-134,963.70</b>	<b>32.2%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	4,958.60	21,000.00	-16,041.40	23.6%
5374 · Safety & staff supplies	2,332.31	12,000.00	-9,667.69	19.4%
<b>Total 5370 · Supplies - Consumable</b>	<b>7,290.91</b>	<b>33,000.00</b>	<b>-25,709.09</b>	<b>22.1%</b>
5380 · Taxes, Lic., Notices & Permits	6,677.89	34,000.00	-27,322.11	19.6%
5390 · Telephone & Internet	15,094.57	24,000.00	-8,905.43	62.9%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	1,215.41	9,000.00	-7,784.59	13.5%
5404 · Fuel	13,520.57	44,000.00	-30,479.43	30.7%
5406 · Meals	4,205.72	11,000.00	-6,794.28	38.2%
5408 · Mileage & Auto Allowance	178.04	1,000.00	-821.96	17.8%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>19,119.74</b>	<b>65,000.00</b>	<b>-45,880.26</b>	<b>29.4%</b>
5410 · Utilities				
5412 · Electric & Gas	50,296.29	95,000.00	-44,703.71	52.9%
5414 · Water	14,355.95	30,000.00	-15,644.05	47.9%
5416 · Garbage	10,755.05	25,000.00	-14,244.95	43.0%
<b>Total 5410 · Utilities</b>	<b>75,407.29</b>	<b>150,000.00</b>	<b>-74,592.71</b>	<b>50.3%</b>
<b>Total Expense</b>	<b>1,778,325.73</b>	<b>4,784,300.00</b>	<b>-3,005,974.27</b>	<b>37.2%</b>
<b>Net Ordinary Income</b>	<b>-446,997.32</b>	<b>-210,500.00</b>	<b>-236,497.32</b>	<b>212.4%</b>
<b>Other Income/Expense</b>				
Other Expense				
9999 · Misc. Expense	-89.26			
<b>Total Other Expense</b>	<b>-89.26</b>			
<b>Net Other Income</b>	<b>89.26</b>			
<b>Net Income</b>	<b>-446,908.06</b>	<b>-210,500.00</b>	<b>-236,408.06</b>	<b>212.3%</b>

# Staff Report

February 12, 2025



DATE: 1/31/2025  
 TO: Board of Directors  
 FROM: Sarah Hoffman, Administrative Assistant III  
 SUBJECT: Rental Fee Waiver for Marc Grosso's Celebration of Life

### Report in Brief

The District requests the waiver of facility and maintenance fees (4-hour pavilion reservation, kitchen, and maintenance) for the Celebration on Life remembering Marc Grosso. The fee is \$423.00. Mr. Grosso dedicated many years of service and was a generous financial supporter to the District. Mr. Grosso also provided financial services related to retirement plans to District employees. The Grosso endowment currently holds \$54,619.72 with \$5,489.54 available for scholarships.

**Recommendation:** *Approve the waiver of fees.*

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2025/25.0212/BOD.Fee.Waiver.Report.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2025/25.0212/BOD.Fee.Waiver.Report.docx)  
2/6/2025



## District Report

**Meeting Date:** February 12, 2025



DATE: 2/12/2025  
 TO: PRPD Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Monthly District Report

## Monthly Report

### 1. Updates

- a. New Property Acquisitions - The District has acquired three donated properties, two closed in October 2024 and the last closed in December 2024. Previously known as the Bennett, Honey Run, and Clark properties, they add open public space, aligning with District goals for recreation and wildland urban interface buffer protection.
- b. Neighbor-to-Neighbor Grant Funded Events – Staff have received photos and participant quotes from some of our partner organizations hosting Neighbor-to-Neighbor grant funded events. These events have the intended benefit for the residents we serve in facilitating conversations between neighbors and an increased sense of belonging and community pride (Figure 1).

### 2. Administrative and Visitor Services

- a. Front Office – The Front Office is working quickly to get all reservations into the book for community organizations that use our facilities weekly. They are also slowly getting activities in the system for registrations.

### 3. Finance

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), Meeder Report (Attachment E), and California Class (Attachment F).
  - i. Grant Income – Neighbor to Neighbor payment of \$82,943.81
- b. Impact Fees - For the month of January, the District received a total of \$ 4,396.84 in impact fees.
- c. Investments –
  - i. Five Star Bank Interest deposits: Investment Money Market = \$3,270.22 and Grant Money Market = \$623.88.
  - ii. Meeder Investment Interest: \$151,664.61
  - iii. California Class Interest: \$3,983.88
  - iv. Tri-Counties Bank Money Market Interest: \$1,558.90
- d. Updates – The auditor completed the State Controller’s Financial Transaction Report (FTR) for FY 2024. Staff is still working on getting the list of items requested by the auditor completed for FY 2022-23 audit.

### 4. Parks

- a. Paradise Pool - The relining of the PRPD pool has been completed, resulting in a significant decrease in water usage, from having to add water nearly daily. The District had the lane lines tiled instead of repainted, as it minimizes future maintenance related to pool repainting of the lines (about every two years). Staff also took the opportunity to replace all the gaskets on the lights in the pool as well, as replace two bulbs that had burned out. Staff have also been refurbishing all the benches surrounding the pool facility. PRPD is looking forward to a fantastic swim season (Figure 2 through 4)
- b. Lower Bille Park- The climbing apparatus on the playground needed to be replaced due to deterioration, and it had become unsafe for usage. It had rubber covering the chains for climbing (called hot dogs due to the resemblance of a hot dog). After contacting the manufacturer about replacement parts, they informed the District that this model

had been discontinued due to this issue, and that it had been replaced with an updated climber without chains making it safer and more durable. The District immediately received compliments for replacing it (Figure 5 and 6).

- c. Moore Rd. Ballpark - The loam bin that was destroyed in the Camp Fire, has been rebuilt. Like most things rebuilt from the fire Maintenance took the opportunity to make improvements. The old loam bin was built decades ago and was just a dirt bottom. This allowed contamination and made it very difficult for equipment to load and unload without mixing dirt and rocks into the loam. Loam is a special compound of clay and sand used for constructing the pitcher's mound, when baseball season is over the mound is removed and the loam is stored for the next season (Figures 7 and 8).
- d. The Dark Side of Maintenance - Park Supervisor Cobb's Address – Park Supervisor Cobb notes, “Since I’ve had the privilege as serving our community as the park supervisor, my monthly reports have always been on the positive impacts we do for the community that we all serve and love, but there is a dark side of park maintenance and it has a name, and it’s called vandalism. There’s hardly been a week that goes by without some sort of vandalism that maintenance must repair. This is very frustrating at times, because being a small town and not many out of town visitors like a large metropolitan area. Vandalism is probably done by those in our community that we so proudly serve. Every day the District tries to make their town better, especially since the Camp Fire. Just take a second and imagine that week you paint your house and fix up your yard and every week someone comes and graffiti your house and tears up your yard. This may seem unbelievable, but that’s exactly what maintenance deals with every week. I took the liberty of requesting the police reports made at all PRPD facilities in the 2024 calendar year and it has over 100 documented incident reports, and we don’t report every single one. it’s just sad that there’s some out there that don’t know how proud they should be of their town and how much PRPD has done to make it a better place to live.” (Figure 9).

## 5. Recreation

- a. PRPD Flag Football and Ridge Bowl – PRPD finished up it’s after school flag football program at Paradise Ridge Elementary School at the end of November with 20 kids participating. Staff member Willie Davidson followed by organizing an end of the season flag football tournament with several local schools on Saturday, January 18 at the Paradise High School Field. The “Ridge Bowl” was a huge success with over 80 kids participating in the tournament. The kids were organized into teams and played games throughout the day. Everyone had a great time with a highlight being a hotdog lunch made possible by proceeds from the registration. (Figures 10 and 11)
- b. PRPD Youth Basketball Skills – This new afterschool program at Paradise Ridge Elementary School began January 7<sup>th</sup> and continues Tuesdays and Thursdays through March 6<sup>th</sup>. The program has 20 kids in 3<sup>rd</sup> through 6<sup>th</sup> grade participating in and learning the skills of basketball. The dry weather through January has been beneficial as we have had the program on the outdoor courts. Rain will make the program more challenging as the PRES multipurpose room will have limited space and be shared with the Boys and Girls Club program.
- c. Ride Hiking Association (RHA) - The planning team has met and locked in the 2025 calendar. (Figure 12). We have a full and fun packed year ahead starting with snowshoeing at Jonesville and ending the year with a guided tour hike at Sutter Buttes. In between, we have diverse options of hikes ranging from easy - to difficult to provide multiple options for multiple types of hikers. The RHA has an active Facebook page and email list anyone can join to stay connected with monthly hikes every 2<sup>nd</sup> Saturday. There is also more information on the Paradise Stronger and PRPD website for each hike.
- d. Healing Trauma Through Nature - Meetings with currently contracted schools have occurred in January with next phases include detailed scheduling and logistics for the 16 field trips to be hosted between February and May.
- e. Elements Program-
  - i. Outings
    - 1) 1/12 - North Table Mountain Ecological Reserve - Participants hiked 3 miles and saw 3 waterfalls (Phantom, Little Phantom and Ravine Falls). Nate Heck was our guest guide. Nate has been an outdoor and environmental educator for over 20 years and has worked in nearly every facet of education and is a multi-skilled outdoorsman. Nate talked to the group about different summer jobs where you can work outdoors.
    - 2) 1/31 - Terrain Park Climbing Gym - We are headed to the indoor climbing gym in Chico. This gym features beginner to advanced bouldering features. We will be talking to the Terrain Park owner Mitch Robison about how he started his own business
  - ii. Clubhouse Meetings

- 1) Planning Meeting- 11/10- Coordinator Kelly Munson met with Scott Amick and Anne Stephens to review the current program and discuss plans for the next year.
- 2) 1/15 - Clubhouse Meeting - Dinner and planning for spring outings. Azlan was our lead chef and prepared a southern meal from North Carolina where he grew up. Lilita Wood was our community guest. Lilita worked as a guide for Outward Bound for 20 years. She gave a presentation on how to prepare for a backpacking trip since we are going on our first overnight backpacking trip in April.

## 6. Outreach

- a. Activity Guide –Staff have been hard at work creating fliers, aligning class schedules, preparing websites, and hosting collaborative meetings between front desk staff, recreation staff, and maintenance staff in order to continue improving the roll out of the Activity Guide. Look forward to a cover designed by a nine-year-old community member!

## 7. Volunteer Program

- a. California Climate Action Corps (CCAC) Fellowship – Annalise T. is a great support to the District helping with the volunteer program, leading volunteers, project planning, project follow-up. GIS park development, and overall staff support as needed. The volunteer program is grateful and appreciative of the CCAC program and CSU, Chico cohort for selecting PRPD as a host site. Annalise also supports county and community wide volunteer efforts such as Prescribe Burn Association, Paradise Garden Club workdays, and disaster support for wildfires (Figures 13 and 14).
- b. Doom the Broom – Every 1<sup>st</sup> Saturday of the month California Climate Action Corps (CCAC) Fellows, with the support of PRPD and Butte County Fire Safe Council, will lead invasive plant removal projects on public and park land for wildfire resiliency and forest health. The three planned locations are Paradise Lake, Butte Creek Canyon, and Crain Memorial Park. This past month CCAC Fellows lead volunteers in Butte Creek Canyon at the Centerville Colman Museum. (Figures 15 and 16).
- c. Wildflower planting and compost demo build – Community members, PRPD volunteers, California Climate Action Corps, and Paradise Compost joined us at Noble Park for a Neighbor-To-Neighbor (NTN) opportunity dedicated to climate action and connecting neighbors. Throughout the activity we provided multiple connection components for participants starting with one big ice breaker (question game) for the whole group and then paired people together for specific tasks on composting or seed balling. Participants were able to help with the compost build, view the demo, and/or make seed balls. (Figures 17 through 19)
- d. Paradise Lake Trail – HomeTech Charter Paradise Outreach group and Ridgeview Rangers joined us on the lake trail to help prep biochar piles and connect with fellow youth. Both youth groups provided service-learning hours at multiple sites in town. PRPD is on the list for the year and looking forward to providing youth with environmental education and awareness while connecting them to useful resources. All organizations are excited to merge groups on regular Fridays to support trail work, fuel reduction, invasive plant removal, and seed balls. (Figures 20 and 21)
- e. Butte County Office of Education, WorkAbility (Special Education Local Plan Area) – PRPD is a host site for students to select for job development working alongside the volunteer program as a park steward. They are encouraged and guided to develop job experience with us through wildfire resiliency and forest health projects, socializing and networking with community members, and overall growing into a confident young adult. This year there are 4 new students (Jaycen D., Riale S., Jonah G., Brady D.) who have joined the PRPD team. (Figure 23)
- f. CSU, Chico CAVE Program – PRPD is on the list as a host site for the bi-annual Cats in the Community Spring event. This is a large day of service to honor the contributions of labor activist Cesar Chaves and the United Farm Workers. Chico state students, staff, and faculty can participate for a day of service at multiple community projects. We will be at Aquatic Park focusing on invasive plant removal and seed balls to prep for earth day in April. Everyone is welcome to join.  
 Date: Monday, March 31<sup>st</sup>, 2025  
 Time: 10am - 1pm  
 Location: Aquatic Park
- g. Chocolate Fest – Staff have turned in a volunteer equity application and attended prospective beneficiary meeting to show volunteer support at this year's chocolate fest. All 2025 beneficiaries will be announced on February 13 at the "Dinner can wait, Eat Dessert First," event. We will be supporting with extra volunteers and tabling the day of the event. (Figure 24)

Date: May 10, 2025  
 Time: 10am - 5pm  
 Location: Terry Ashe Recreation Center

## 8. Project Development

### a. Project Updates -

- i. Aquatics Center - The plan set is nearly complete, with only civil and septic designs pending. Soils testing for the septic system is expected next week, weather permitting. Final color selections with Romtec will be coordinated next week. We aim to submit plans to the Town of Paradise by late January. While we attempt to expedite plan checks, winter conditions make dirt work unpredictable. Construction is anticipated to begin mid-to-late spring. The primary challenge has been coordinating civil/septic integration with Romtec during the holiday season.
- ii. PRPD Shop - Discussions with the insurance team indicate alignment on the scope of work. In the coming months, we need to confirm agreement on the bid process. If approved, we recommend releasing the RFP and engaging an architect early next year, targeting a design start by mid-to-late winter.
- iii. Trails Right-of-Ways (ROWs) - A meeting with the county is scheduled early next year to discuss ROWs. More detailed updates will be provided at the next Board meeting following the discussion.
- iv. Lake Ridge Park - Plans are in progress with MDG, pending cost estimation coordination with NorthStar.
- v. Billie Park - Plans from MDG are expected by mid-January. The bidding process needs finalization by early-to-mid February to be ready for bid in early March. Construction can begin as soon as weather permits.
- vi. General Updates - The team suggests increasing the general project "Not to Exceed" amount to \$100,000 for this year to cover expenses until a project-specific NTE is established.

## 9. Upcoming

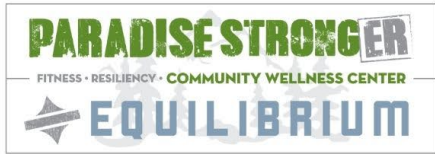
Staff Negotiations – As specified in Rule 23 of the Personnel Rules, staff is requesting that salary negotiations be officially opened and entered between staff and the Paradise Recreation and Park District Board of Directors. The following employees will represent the following areas:

- Sophia Munoz-Oliverez      Recreation
- Paul Schowe                      Maintenance
- Sarah Hoffman                  Clerical

# Photographs



“ I almost didn't come, things have been really tough this week, a tree fell in the last storm and crashed into our home. We are living in a motel. My husband encouraged me to come, and I am so glad I did. This is just what I needed, and these flowers will look great in the room - Autumn ”



“ Mom, I think this needs to be a new thing.... ”



“ I love watching her be so creative, Thank you for this.. - Antonia ”

“ Please do this one again... - Ayla ”

Figure 1. Neighbor to Neighbor events have been receiving great feedback. A recent event that occurred out together a photo collage to give thanks.



Figure 2. The pool with its new lining and tile work.



Figure 3. The new lights in the pool are working great and ready for the upcoming pool season.



Figure 4. Maintenance has been refurbishing the pool benches and they are looking great..



Figure 5. The metal climbing structure at Bille Park before.



Figure 6. The metal climbing structure at Bille Park after.



Figure 7. The loam bin was destroyed in the Camp Fire. Maintenance recently rebuild a new and improved Loam bin.



Figure 8. The loam bin was destroyed by the Camp Fire. Maintenance recently rebuilt a new and improved loam bin.

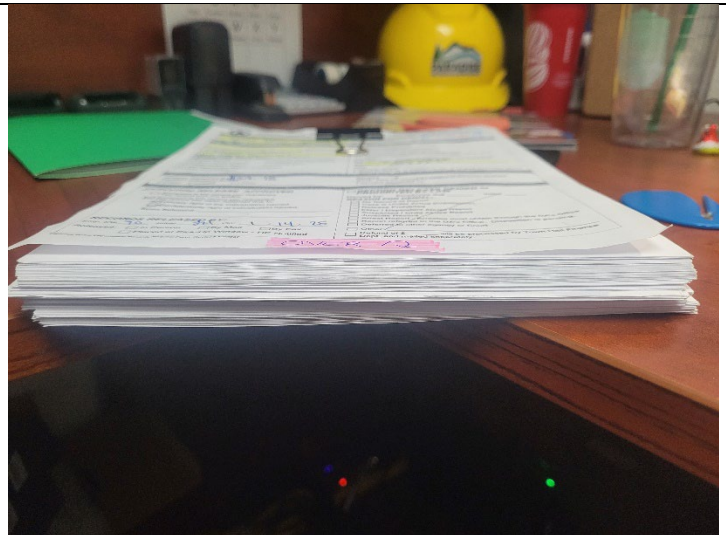


Figure 9. A stack of the vandalism cases we had in 2024.



Figure 10. Flag footballers at the "Ridge Bowl."



Figure 11. Flag footballers at the "Ridge Bowl."

 A green graphic for the Ridge Hiking Association's 2025 calendar. It features a logo with a mountain and water, the text "RIDGE HIKING ASSOCIATION", and a QR code. Below the logo, it says "2ND SATURDAY OF EACH MONTH" and lists various hiking events for each month.
 

**2025**

**RIDGE HIKING ASSOCIATION**

2ND SATURDAY OF EACH MONTH

FEBRUARY 8TH: SNOWSHOE AT JONESVILLE  
 MARCH 8TH: BALD ROCK  
 APRIL 12TH: TABLE MOUNTAIN  
 MAY 10TH: BUTTE CREEK MAGALIA  
 JUNE 14TH: LIL' FALLS  
 JULY 12TH: PARADISE LAKE + KAYAKING  
 AUGUST 9TH: LASSEN NIGHT HIKE  
 SEPTEMBER 13TH: YAH! TRAIL  
 OCTOBER 11TH: ROUND LAKE OVERNIGHT BACKING  
 NOVEMBER 8TH: PHOENIX 5K  
 NOVEMBER 15TH: SUTTER BUTTES

VISIT [WWW.PARADISESTRONGER.ORG](http://WWW.PARADISESTRONGER.ORG) FOR MORE DETAILS

Figure 12. Upcoming hikes happening through the Ridge Hiking Association.



Figure 13. California Climate Action Corps Fellow, Annalise helping with Wildfire Donations.





Figure 14. Garden Recognition signs installed by Annalise.



Figure 15. California Climate Action Corps Fellows leading Doom the Broom.



Figure 16. Volunteers getting ready to Doom the Broom.



Figure 17. Johnson Su composting demo.



Figure 18. Questions game with whole group to start activity.



Figure 19. Seed Ballers making seed balls.



Figure 20. Ridgeview Rangers & HomeTech joining forces!



Figure 21. Students assisting with burn pile prep.



Figure 22. Brady assisting participants with seed balls.



Figure 23. Jaycen and Riale assisting with composting.



**VOLUNTEER  
AT  
Chocolate**

**FEST 2025**

**APRIL 1, 2025  
VOLUNTEER  
APPLICATION DUE**

**May 10  
9am - 6pm**

**Multiple shifts - Scan QR code  
Terry Ashe Recreation Center**

**Join the PRPD chocolate team to help support youth on  
the Ridge.**

**For more information and sign up  
<https://chocolatefest.us>**

**PARADISE  
RECREATION & PARK DISTRICT**

Figure 24. 2025 Chocolate Fest Flyer.

**Attachments:**

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

2:14 PM

02/03/25

Accrual Basis

**PRPD**  
**Balance Sheet**  
 As of January 31, 2025

	Jan 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · 1 Tri Counties Bank Checking	915,404.90
1002 · Mechanics Bank - Operating	72,476.32
1003 · Five Star Bank - Payroll	72,133.73
1005 · Petty Cash	300.00
1008 · North Valley Community Found	13,154.88
1010 · Treasury Cash - 2510	
1011 · General Operating	-595,761.30
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	20,000.00
<b>Total 1010 · Treasury Cash - 2510</b>	<b>34,938.70</b>
<b>1030 · Investments</b>	
1031 · Five Star Bank Money Market	422,710.67
1032 · Five Star Bank Grant M. M.	175,910.80
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	7,824.02
1033.02 · Capital Improvement & Acquisit	10,318,945.69
1033.03 · Current Operations	4,871,393.89
1033.04 · Desig Proj/Sp Use/Grant Match	1,039,891.20
1033.05 · Future Operations	19,958,945.99
1033.06 · Technology	157,650.35
1033.07 · Vehicle Fleet & Equipment	808,463.84
<b>Total 1033 · Investment Reserves</b>	<b>37,163,114.98</b>
1034 · US Bank (Meeder Investments)	1,254.60
1035 · Tri Counties Bank	520,894.25
1036 · California Class	4,356.41
<b>Total 1030 · Investments</b>	<b>38,288,241.71</b>
<b>1100 · Designated Treasury Funds</b>	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	
1114.1 · Parks & Facilities Donations	10,817.21
1114.2 · Recreation Donations	
1114.3 · Scholarship Donations	10,618.93
1114.2 · Recreation Donations - Other	6,454.35
<b>Total 1114.2 · Recreation Donations</b>	<b>17,073.28</b>
1114.4 · General Donations	23,541.25
<b>Total 1114 · Designated Donations-2514</b>	<b>51,431.74</b>
<b>Total 1100 · Designated Treasury Funds</b>	<b>111,541.00</b>
<b>1119 · Impact Fees</b>	
1120 · Sub Div Fees - 2520	9,910.58
1121 · Park Acqui Unincorp - 2521	45,519.55
1122 · Park Dev Unincorp - 2522	154,078.28
1124 · District Fac Unincorp - 2524	58,551.38
1126 · Park Acqui Incorp - 2526	214,135.79
1127 · Park Dev Incorp - 2527	618,343.77
1128 · District Fac Incorp - 2528	648.03
<b>Total 1119 · Impact Fees</b>	<b>1,101,187.38</b>
<b>Total Checking/Savings</b>	<b>40,609,378.62</b>
<b>Other Current Assets</b>	
1310 · Miscellaneous Receivables	-0.02

2:14 PM

02/03/25

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of January 31, 2025

	Jan 31, 25
<b>1500 · FMV Adjustments</b>	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
<b>Total 1500 · FMV Adjustments</b>	5,057.76
<b>Total Other Current Assets</b>	5,057.74
<b>Total Current Assets</b>	40,614,436.36
<b>Fixed Assets</b>	
1710 · Land	1,461,695.91
1715 · Land Development	19,349.00
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,728,158.30
1740 · Vehicles	164,951.27
1798 · Accum Depr - Furn Fixture Equip	-318,381.00
1799 · Accum Depr - Buildings	-4,759,675.77
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	19,569.00
1810.3 · CIP-Buffer Study (BRIC)	197,066.47
1810.4 · CIP-OHV Study	23,683.24
<b>Total 1810 · CIP-Planning</b>	397,590.98
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	33,501.12
1820.2 · Buffer (TNC)	77,664.34
<b>Total 1820 · CIP-Acquisition</b>	111,165.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	251,331.94
1830.3 · CIP-Per Capita Program (PCP)	41,610.50
<b>Total 1830 · CIP-Development</b>	293,522.45
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.10 · CIP-GameTime Playground (GT)	4,579.50
1840.4 · CIP-RTGGP Trails Grant	51,828.49
1840.5 · Existing Park Improvements	450,376.63
1840.7 · Recovery Projects	74,653.62
1840.8 · CIP-Rotary Grant (PRF)	14,820.93
1840.9 · CIP-Rural Rec & Tourism (RRT)	150,803.39
<b>Total 1840 · CIP-Facility &amp; Park Amenities</b>	748,309.73
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	323.04
1850.2 · Elements Grant (CNRA)	109,724.51
1850.3 · Far Northern Grant (FNRC)	19,023.35
1850.4 · Neighbor to Neighbor Grant(NTN)	63,222.88
<b>Total 1850 · CIP-Programs</b>	192,293.78
<b>Total 1800 · Construction in Progress</b>	1,742,882.40
<b>Total Fixed Assets</b>	5,789,893.64
<b>Other Assets</b>	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	369,050.00

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02/03/25

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of January 31, 2025

	Jan 31, 25
Total Other Assets	669,372.00
<b>TOTAL ASSETS</b>	<b>47,073,702.00</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	6,023.86
Total Accounts Payable	6,023.86
Other Current Liabilities	
2100 · Payroll Liabilities	
2120 · Payroll Taxes Payable	-12,258.75
2130 · Health Benefits Payable	-24,835.72
2140 · FSA payable	-1,200.28
2160 · 457 Retirement Payable	-500.00
2170 · CalPers Payable	35,070.26
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	17,166.56
2193 · Vacation leave payable	44,205.95
Total 2190 · Accrued Leave Payable	61,372.51
Total 2100 · Payroll Liabilities	57,645.52
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	18,586.00
2440 · Deferred CIP Revenue	200,000.00
Total 2400 · Deferred Revenue	218,586.00
Total Other Current Liabilities	277,231.52
Total Current Liabilities	283,255.38
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	60,454.95
2805 · CalPers Pension Liability	542,157.00
2806 · OPEB Liability	68,674.00
Total Long Term Liabilities	671,285.95
Total Liabilities	954,541.33
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
Total 3000 · General Fund Balances-2510	901,149.99
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	886,393.39
Total 3200 · Designated Fund Balances	1,024,225.15
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	41,063,246.78
3999 · Opening Balance Equity	-354,580.80
Net Income	296,424.37

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02/03/25

Accrual Basis

**PRPD**  
**Balance Sheet**  
**As of January 31, 2025**

---

	<u>Jan 31, 25</u>
Total Equity	<u>46,119,160.67</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>47,073,702.00</u></b>



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02/03/25

Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
**July 2024 through January 2025**

	Jul '24 - Jan 25	Budget	\$ Over Budget	% of B...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	784,145.20	1,186,000.00	-401,854.80	66.1%
4200 · Impact Fee revenue	34,948.40	90,000.00	-55,051.60	38.8%
4300 · Program Income	146,237.04	276,000.00	-129,762.96	53.0%
4350 · Concession & Merchandise sales	180.00	1,600.00	-1,420.00	11.3%
4400 · Donation & Fundraising Income	12,672.47	60,000.00	-47,327.53	21.1%
4500 · Grant Income	347,593.70	1,350,000.00	-1,002,406.30	25.7%
4600 · Other Revenue	44,743.39	500,000.00	-455,256.61	8.9%
4900 · Interest Income	959,565.72	1,110,200.00	-150,634.28	86.4%
<b>Total Income</b>	<b>2,330,085.92</b>	<b>4,573,800.00</b>	<b>-2,243,714.08</b>	<b>50.9%</b>
<b>Gross Profit</b>	<b>2,330,085.92</b>	<b>4,573,800.00</b>	<b>-2,243,714.08</b>	<b>50.9%</b>
<b>Expense</b>				
5000 · Payroll Expenses				
5010 · Wages & Salaries	1,016,046.60	2,219,700.00	-1,203,653.40	45.8%
5020 · Employer Taxes	79,542.97	117,800.00	-38,257.03	67.5%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	9,873.60			
5030.2 · Admin Fee for Active	164.05			
5030.3 · Admin Fee for Retired	67.71			
5030 · Employee Benefits - Other	207,315.54	560,000.00	-352,684.46	37.0%
<b>Total 5030 · Employee Benefits</b>	<b>217,420.90</b>	<b>560,000.00</b>	<b>-342,579.10</b>	<b>38.8%</b>
5040 · Workers Comp Expense	102,210.00	110,000.00	-7,790.00	92.9%
5060 · Other Personnel Costs	5,848.74	15,500.00	-9,651.26	37.7%
<b>Total 5000 · Payroll Expenses</b>	<b>1,421,069.21</b>	<b>3,023,000.00</b>	<b>-1,601,930.79</b>	<b>47.0%</b>
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	183.41	3,000.00	-2,816.59	6.1%
5120 · Program Contract Labor	6,319.00	124,000.00	-117,681.00	5.1%
5130 · Program Supplies	10,099.03	51,200.00	-41,100.97	19.7%
<b>Total 5100 · Program Expenses</b>	<b>16,601.44</b>	<b>178,200.00</b>	<b>-161,598.56</b>	<b>9.3%</b>
5140 · Fundraising Expense	0.00	2,000.00	-2,000.00	0.0%
5200 · Advertising & Promotion	646.17	17,500.00	-16,853.83	3.7%
5220 · Bank & Merchant Fees	2,643.38	6,300.00	-3,656.62	42.0%
5230 · Contributions to Others	9,334.00	25,000.00	-15,666.00	37.3%
5240 · Copying & Printing	8,199.46	20,000.00	-11,800.54	41.0%
5260 · Dues, Mbrshps, Subscr, & Pubs	27,217.20	40,000.00	-12,782.80	68.0%
5270 · Education, Training & Staff Dev	4,057.16	6,700.00	-2,642.84	60.6%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	2,018.73	9,000.00	-6,981.27	22.4%
5284 · Program ET&F	0.00	8,400.00	-8,400.00	0.0%
5286 · Small Tools & Equipment	6,359.78	18,600.00	-12,240.22	34.2%
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>8,378.51</b>	<b>36,000.00</b>	<b>-27,621.49</b>	<b>23.3%</b>
5290 · Equipment Rental	9,194.49	30,000.00	-20,805.51	30.6%
5300 · Insurance	160,119.88	160,600.00	-480.12	99.7%
5310 · Interest Expense	138.70	200.00	-61.30	69.4%
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	3,994.41	44,000.00	-40,005.59	9.1%
5334 · Legal	4,792.50	11,000.00	-6,207.50	43.6%
5336 · Engineering	628.91	300,000.00	-299,371.09	0.2%
5338 · Other Prof. & Outside Labor	129,520.52	362,000.00	-232,479.48	35.8%
<b>Total 5330 · Professional &amp; Outside services</b>	<b>138,936.34</b>	<b>717,000.00</b>	<b>-578,063.66</b>	<b>19.4%</b>
5340 · Postage & Delivery	533.31	1,500.00	-966.69	35.6%
5350 · Rent-Facility use fees	17,682.34	15,000.00	2,682.34	117.9%
5360 · Repair & Maintenance				
5361 · Building R&M	1,025.50	7,000.00	-5,974.50	14.7%

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02/03/25

Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
**July 2024 through January 2025**

	Jul '24 - Jan 25	Budget	\$ Over Budget	% of B...
5362 · Equipment R&M	4,260.10	18,000.00	-13,739.90	23.7%
5363 · General R&M	4,548.28	7,000.00	-2,451.72	65.0%
5364 · Grounds R&M	13,372.86	65,000.00	-51,627.14	20.6%
5365 · Pool R&M	31,059.62	60,000.00	-28,940.38	51.8%
5366 · Vehicle R&M	6,007.72	18,000.00	-11,992.28	33.4%
5367 · Janitorial	6,246.07	18,000.00	-11,753.93	34.7%
5368 · Security	3,919.21	4,000.00	-80.79	98.0%
5369 · Vandalism	158.46	2,000.00	-1,841.54	7.9%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>70,597.82</b>	<b>199,000.00</b>	<b>-128,402.18</b>	<b>35.5%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	5,837.90	21,000.00	-15,162.10	27.8%
5374 · Safety & staff supplies	3,074.15	12,000.00	-8,925.85	25.6%
<b>Total 5370 · Supplies - Consumable</b>	<b>8,912.05</b>	<b>33,000.00</b>	<b>-24,087.95</b>	<b>27.0%</b>
5380 · Taxes, Lic., Notices & Permits	7,122.89	34,000.00	-26,877.11	20.9%
5390 · Telephone & Internet	17,707.39	24,000.00	-6,292.61	73.8%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	1,245.41	9,000.00	-7,754.59	13.8%
5404 · Fuel	16,647.57	44,000.00	-27,352.43	37.8%
5406 · Meals	5,608.41	11,000.00	-5,391.59	51.0%
5408 · Mileage & Auto Allowance	178.04	1,000.00	-821.96	17.8%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>23,679.43</b>	<b>65,000.00</b>	<b>-41,320.57</b>	<b>36.4%</b>
5410 · Utilities				
5412 · Electric & Gas	54,266.29	95,000.00	-40,733.71	57.1%
5414 · Water	14,559.90	30,000.00	-15,440.10	48.5%
5416 · Garbage	12,153.45	25,000.00	-12,846.55	48.6%
<b>Total 5410 · Utilities</b>	<b>80,979.64</b>	<b>150,000.00</b>	<b>-69,020.36</b>	<b>54.0%</b>
<b>Total Expense</b>	<b>2,033,750.81</b>	<b>4,784,300.00</b>	<b>-2,750,549.19</b>	<b>42.5%</b>
<b>Net Ordinary Income</b>	<b>296,335.11</b>	<b>-210,500.00</b>	<b>506,835.11</b>	<b>-140.8%</b>
<b>Other Income/Expense</b>				
Other Expense				
9999 · Misc. Expense	-89.26			
<b>Total Other Expense</b>	<b>-89.26</b>			
<b>Net Other Income</b>	<b>89.26</b>			
<b>Net Income</b>	<b>296,424.37</b>	<b>-210,500.00</b>	<b>506,924.37</b>	<b>-140.8%</b>

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02/03/25

Accrual Basis

**PRPD**  
**Profit & Loss**  
**January 2025**

	Jan 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4100 · Tax Revenue	724,506.75
4200 · Impact Fee revenue	4,396.84
4300 · Program Income	24,461.89
4400 · Donation & Fundraising Income	99.00
4500 · Grant Income	82,943.81
4600 · Other Revenue	3,430.51
4900 · Interest Income	158,918.71
	998,757.51
<b>Total Income</b>	998,757.51
<b>Gross Profit</b>	998,757.51
<b>Expense</b>	
5000 · Payroll Expenses	
5010 · Wages & Salaries	123,530.93
5020 · Employer Taxes	9,691.78
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,532.70
5030.2 · Admin Fee for Active	24.47
5030.3 · Admin Fee for Retired	11.29
5030 · Employee Benefits - Other	33,873.01
	35,441.47
5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	215.20
	168,879.38
5100 · Program Expenses	
5120 · Program Contract Labor	1,726.50
5130 · Program Supplies	595.05
	2,321.55
5220 · Bank & Merchant Fees	526.02
5230 · Contributions to Others	3,000.00
5240 · Copying & Printing	752.74
5260 · Dues, Mbrshps, Subscr, & Pubs	4,028.63
5270 · Education, Training & Staff Dev	2,822.36
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	31.24
5286 · Small Tools & Equipment	117.65
	148.89
5290 · Equipment Rental	2,942.43
5330 · Professional & Outside services	
5336 · Engineering	372.00
5338 · Other Prof. & Outside Labor	39,666.97
	40,038.97
5340 · Postage & Delivery	75.75
5350 · Rent-Facility use fees	8,515.84
5360 · Repair & Maintenance	
5361 · Building R&M	212.33
5363 · General R&M	42.12
5364 · Grounds R&M	2,533.09
5365 · Pool R&M	1,010.88
5366 · Vehicle R&M	1,229.36
5367 · Janitorial	855.16
5368 · Security	678.58
	6,561.52
5370 · Supplies - Consumable	
5372 · Office Supplies	879.30

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02/03/25

Accrual Basis

**PRPD**  
**Profit & Loss**  
 January 2025

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	Jan 25
5374 · Safety & staff supplies	741.84
Total 5370 · Supplies - Consumable	1,621.14
5380 · Taxes, Lic., Notices & Permits	445.00
5390 · Telephone & Internet	2,612.82
5400 · Transportation, Meals & Travel	
5402 · Air, Lodging & Other Travel	30.00
5404 · Fuel	3,127.00
5406 · Meals	1,402.69
Total 5400 · Transportation, Meals & Travel	4,559.69
5410 · Utilities	
5412 · Electric & Gas	3,970.00
5414 · Water	203.95
5416 · Garbage	1,398.40
Total 5410 · Utilities	5,572.35
Total Expense	255,425.08
Net Ordinary Income	743,332.43
Net Income	743,332.43

**Paradise Recreation & Park District  
Investment & Reserves Report  
31-Dec-24**

Summary						Annual
Reserve Funds	Maximum Target	6/30/2024 Balance	FY 2024-2025 Allocated	FY 2024-2025 Interest	12/31/2024 Balance	Funding Goal
CalPERS 115 Trust	500,000	5,509.41	0.00	2,307.20	7,816.61	30,000
Capital Improvement & Acquisition	25,000,000	10,091,330.12	0.00	226,845.71	10,318,175.83	100,000
Current Operations	8,000,000	6,017,411.97	-1,297,805.00	151,282.14	4,870,889.11	50,000
Designated Project/Special Use/Grant Matching	1,500,000	1,019,544.20	0.00	20,277.68	1,039,821.88	50,000
Future Operations	25,000,000	19,513,605.13	0.00	443,835.58	19,957,440.71	100,000
Technology	150,000	154,108.83	0.00	3,529.56	157,638.39	5,000
Vehicle Fleet & Equipment	1,000,000	790,544.20	0.00	17,859.04	808,403.24	75,000
<b>Total Reserves Funds</b>	<b>61,150,000</b>	<b>37,592,053.86</b>	<b>-1,297,805.00</b>	<b>865,936.91</b>	<b>37,160,185.77</b>	<b>410,000</b>

★ Correcting Beginning balance to match QuickBooks.

Detail		
Reserve Accounts	12/31/2024	FY 2024 - 2025 Interest Earned
CalPERS 115 Trust	7,816.61	29.84
Capital Improvement & Acquisition	10,318,175.83	39,391.46
Current Operations	4,870,889.11	18,595.48
Designated Project/Special Use/Grant Matching	1,039,821.88	3,969.70
Future Operations	19,957,440.71	76,191.06
Technology	157,638.39	601.81
Vehicle Fleet & Equipment	808,403.24	3,086.22
General Operating	4,406,975.40	17,053.12
<b>Sub-Total Reserve Accounts</b>	<b>41,627,070.17</b>	<b>158,918.71</b>
<b>Total Reserve Accounts</b>	<b>37,720,759.73</b>	

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
Grant Money Market Account	175,910.80	(31,000.00)	623.88	145,534.68
Five Star Investment Money Market	864,635.65	(0.00)	3,270.22	867,905.87
Payroll Interest Checking	609.48	102,524.25	2.75	103,136.48
<b>Total Five Star</b>	<b>1,041,155.93</b>	<b>71,524.25</b>	<b>3,896.85</b>	<b>1,116,577.03</b>

Mechanics	Deposits	Checks/Fees
Checking (as of Dec 31, 2024)	72,313.02	64.11
<b>Total</b>	<b>-</b>	<b>72,248.91</b>

Tri Counties	Deposits	Checks/Fees
Money Market (as of Dec31, 2024)	519,335.35	0.00
Checking	722,151.99	291.63
<b>Total</b>	<b>1,241,487.34</b>	<b>798,720.57</b>

<b>Total in interest earning accounts</b>	<b>39,358,231.01</b>	<b>161,104.24</b>
<b>Other Investment Income</b>		<b>0.00</b>
<b>Total</b>		<b>161,104.24</b>

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

Paradise Recreation & Park District - Operating Account

**PORTFOLIO SUMMARY**

As of December 31, 2024



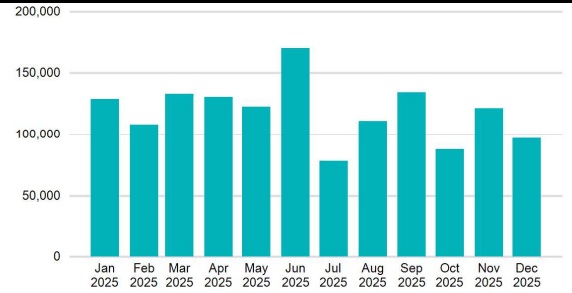
**MONTHLY RECONCILIATION**

<b>Beginning Book Value</b>	<b>35,094,753.54</b>
Contributions	
Withdrawals	
Prior Month Management Fees	(2,037.18)
Prior Month Custodian Fees	(224.86)
Realized Gains/Losses	34,051.50
Purchased Interest	(4,224.32)
Gross Interest Earnings	124,099.47
<b>Ending Book Value</b>	<b>35,246,418.15</b>

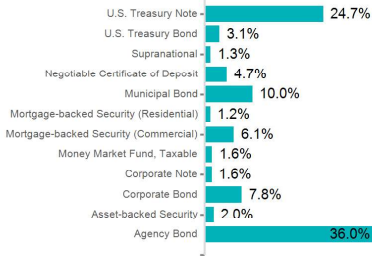
**PORTFOLIO CHARACTERISTICS**

Portfolio Yield to Maturity	4.52%
Portfolio Effective Duration	2.09 yrs
Weighted Average Maturity	2.39 yrs
Weighted Average Life	2.56 yrs

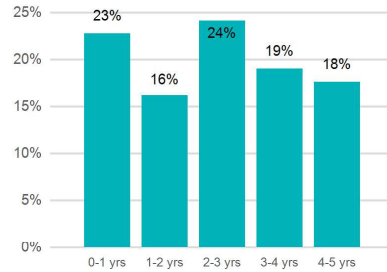
**PROJECTED MONTHLY INCOME SCHEDULE**



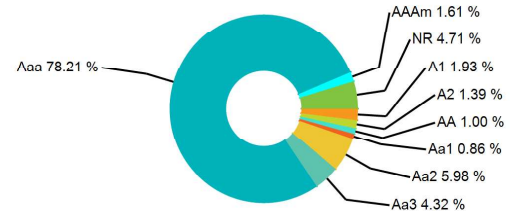
**SECTOR ALLOCATION**



**MATURITY DISTRIBUTION**



**CREDIT QUALITY**





0000073-0000300 PDF 742572

**Paradise Recreation & Park District**  
**6626 Skyway**  
**Paradise, CA 95969**

**California CLASS**

**California CLASS**

Average Monthly Yield: 4.4246%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0077-0001	CC Reserve Fund	1,060,282.47	0.00	0.00	3,983.88	3,983.88	1,060,410.98	1,064,266.35
<b>TOTAL</b>		<b>1,060,282.47</b>	<b>0.00</b>	<b>0.00</b>	<b>3,983.88</b>	<b>3,983.88</b>	<b>1,060,410.98</b>	<b>1,064,266.35</b>