



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, January 10, 2024, 6:00 pm

Members of the public may submit comments prior to the meeting via email to BODclerk@paradisepdpd.com before 1:00 p.m. on the day of the meeting or they may comment on Agenda items on during the time the item is presented. Speakers may comment on items not listed on the Agenda under Public Comment. Comments should be limited to a maximum of three (3) minutes. State Law prohibits the PRPD Board of Directors from acting on items not listed on the agenda. Please notify the meeting clerk prior to the start of the meeting if you wish to be heard. The public may access this meeting remotely:
Web Access: <https://us02web.zoom.us/j/84518561101?pwd=TXRZdUNPTk5MNFM1SWdvdzlmZENUQT09>
Telephone Access: **Dial:** +1 669 900 9128. **Meeting ID:** 845 1856 1101 **Password:** 6626

1. CALL TO ORDER

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests:
- 1.4. Special Presentations: Jim McCourt (Meeder Investments) - Midyear Report

2. PUBLIC COMMENT

3. CONSENT AGENDA

- 3.1. Board Minutes: Regular Meeting of December 13, 2023
- 3.2. Payment of Bills/Disbursements (Warrants and Checks Report)
Check # 056457 – 056639 and ACHs
- 3.3. Information Items (Acceptance only): Safety Committee Minutes of December 21,2023

4. COMMITTEE REPORTS: NONE

5. OLD BUSINESS

- 5.1. Paradise Community Center (PCC) Update. - Representatives from the PCC will provide an update on recent progress on the rebuilding of the Center. Staff wanted to provide BOD members with an opportunity to ask questions about the process and understand changes from the August 2022 Feasibility Study. The Board approved a follow-up Memorandum of Understanding (MOU) to support next steps towards the development, construction, and long-term management of the facility at the August 9, 2023 Meeting. (**Information Only**).

6. NEW BUSINESS

- 6.1. Approve Grant Management Consulting Services – Given the unprecedented number and scope of grant awards, Staff recommends a grant management consultant to support the District with reporting, monitoring deliverables and funding, and ensuring other grant compliance needs. Because of the recent history of grant management with the District (CALRecycle Grants), staff approached Jennifer Arbuckle Consulting (Consultant) to provide a cost and scope of work to provide these services. The agreement has a not to exceed amount of \$15,000. **Recommendation:** *Authorize the District Manager to finalize an agreement with consultant.*
- 6.2. Assign Standing Committees. – 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 2024 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.*

- 6.3. Approve Short List. – The Shortlist contains pre-approved contractors that the District can turn to complete professional and urgent services or defined and relatively simple task and budget items on an as-needed basis for the District. The vetted firms will keep up to date District requirements (such as adequate insurance coverage). Capital construction projects will require additional bidding processes. **Recommendation:** *Approve the list as presented.*
- 6.4. Consider Cyber Security Policy - The District proposes a cyber security policy to better ensure continuity of services, avoidance of malware and hacks, data security and privacy.
Recommendation: *Approval of policy.*

7. REPORT

- 7.1. District Report
- 7.2. 2023 Pool Report
- 7.3. Board Liaison Report

8. BOARD COMMENT

9. ADJOURNMENT

Adjourn to the next regular meeting on 2/14/2024 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

This institution is an equal opportunity provider and employer.

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

Paradise Recreation and Park District
Board of Directors Regular Meeting
Terry Ashe Recreation Center
December 13, 2023

MINUTES

1. CALL TO ORDER:

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

1.1 PLEDGE OF ALLEGIANCE:

Chairperson Anderson led the Pledge of Allegiance.

1.2 ROLL CALL:

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

PRPD STAFF:

Present: Dan Efseaff (District Manager), Kristi Sweeny (Assistant District Manager), Jeff Dailey (Recreation Supervisor), Scott Amick (Recreation Supervisor), Caroline Maddrix (Recreation Leader I), Sunny Quigley (Administrative Assistant II), Sarah Hoffman (Board Clerk)

Present via zoom: None

1.3 WELCOME GUESTS:

Vice- Chairperson Anderson welcomed guests.

Present: Monica Nolan, Heidi Elick, Melissa Crick

Present via teleconference: John Stonebraker

1.4. SPECIAL PRESENTATION:

Monica Nolan (Paradise Ridge Chamber of Commerce) - Outreach Survey results

Mrs. Nolan briefly went through the results of the survey that the town of Paradise put out to the public. The Board and staff then took turns asking Ms. Nolan questions about the survey, the Chamber calendar, PRPD and Chamber collaboration, and the new website that the Chamber is launching. Ms. Nolan provided feedback.

Chairperson Rodowick then requested any questions from the public and then the the Board. There were none.

004997

Caroline Maddrix- (Paradise Recreation and Park District) - Integrating the Paradise High Interact (Future Rotarians) with PRPD.

Ms. Maddrix went through a PowerPoint and informed those present how she became part of the PRPD staff. She then talked about the work she does with Sophia and the volunteer program and what she would like to do in the next year. The Board then took turns thanking her for the work and presentation.

Chairperson Rodowick then asked for any questions from the public and then the Board. There were none.

2. PUBLIC COMMENT:

Chairperson Rodowick asked for public comment. There were no public comments.

3. CONSENT AGENDA:

3.1. Board Minutes:

- A. Regular Meeting of October 11, 2023
- B. Special Meeting of October 30, 2023
- C. Regular Meeting of November 8, 2023

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

Check #056279 – 056456 and ACHs

3.3. Information Items (Acceptance only): Safety Committee Meeting of November 14, 2023

Chairperson Rodowick asked if there were any items that needed to be pulled for discussion. There were none.

Chairperson Rodowick then asked for a motion for the Consent Agenda

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

4. COMMITTEE REPORTS:

4.1. Recreation and Park Committee Meeting of November 28, 2023. – The Committee met to discuss potential Flexible Spending Account (FSA) providers.

Secretary Bellefeuille and Chairperson Rodowick gave a brief report on the committee meeting regarding the Concow School Site Morrison Report.

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

004998

Chairperson Rodowick asked to move item 6.1 to before Old Business with the concurrence of the Board. The Board concurred.

6.1. Agreement with Kelly Munson. – Kelly Munson was sent to PRPD through Anne Stephans to provide additional support for the ELEMENTS Grant. *Recommendation: Authorize the District Manager to complete the agreement.* were none.

District Manager Efseaff briefly reviewed the agreement and District needs.

Board Clerk Hoffman noted some additions to the agreement. Recreation Supervisor Amick then came up to give a brief refresher to the Board on the ELEMENTS program and what Ms. Munson would bring to the program and reported on the grant having an extension.

The Board commented on the terms of the agreement and provisions for extension . Dan provided feedback.

Ms. Munson provided a brief report on her professional experience and experience living on the ridge.

There was then a brief conversation between the Board and Ms. Munson. Board members stated satisfaction with the item.

Chairperson Rodowick then requested questions from the public and then any further questions from the Board. There were none.

MOTION: Authorize the District Manager to complete the agreement with the suggested corrections.

MADE BY: McGreehan. **SECOND:** Goodlin. **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

5. OLD BUSINESS:

5.1. Paradise Community Center Update- Representatives from the Paradise Community Center will provide an update on recent progress on the rebuilding of the Center. Staff wanted to provide BOD members with an opportunity to ask questions about the process and understand the changes from the August 2022 Feasibility Study. The Board approved a follow-up MOU at the August 9, 2023, Board Meeting. *(Information Only)*

District Manager Efseaff tabled this item as PCC representatives could not attend and stated it would be added to a future Board of Directors meeting agenda.

5.2 2023-2024 Ice Rink Update. – Staff will provide an update on the 2023-24 Ice Rink. *(Information Only)*

District Manager Efseaff introduced the item and then invited Assistant District Manager Sweeney up for give a verbal update on the Ice Rink.

004999

Assistant District Manager Sweeney updated the Board on how the ice rink has been going and some of the negative and positives of the season. She informed the Board of some of the beginning difficulties associated with the equipment.

Recreation Supervisors Dailey and Amick then gave information on some of the events and field trips that have taken place at the ice rink. They also gave input on the ice rink staff and the backlash they have received.

There was then a lengthy discussion between the Board and staff members. Board members recommended that this item should have its own special meeting. District Manager Efseaff agreed.

Chairperson Rodowick then asked if there were any public comments. Citizen Stonebraker made a comment on the ice rink.

Chairperson Rodowick asked if there were any more public comments or comments from the Board. There were none.

Director McGreehan as for a short break. The meeting went into break at 7:57. The meeting resumed at 8:06.

6. NEW BUISNESS

6.2. FY 2024-25 Budget Calendar. – Staff will provide an update on the 24-25 Budget Calendar. *(Information Only)*

Board Clerk Hoffman briefly went over the calendar and the change in dates.

Director McGreehan noted an error on one of the dates. Board Clerk Hoffman made note of the error.

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

6.3. 2024 Election of Officers. – The PRPD Board of Directors will elect a Chairperson, Vice Chairperson, and Secretary to serve in the 2024 calendar year *Recommendation: Elect officers to serve on the PRPD Board of Directors for the 2024 calendar year.*

Chairperson

Board Clerk Hoffman opened nominations for the 2023 Board Chairperson. Director McGreehan nominated Vice-Chairperson Anderson for Board Chairperson. There were no other nominations. Chairperson Rodowick asked for a motion to close the nominations.

005000

MOTION: Close nominations for the 2024 Board Chairperson **MADE BY:** McGreehan. **SECOND:** Bellefeuille **Roll Call Vote: AYES:** 5 (Rodowick, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0

Board Clerk Hoffman proceeded with a Roll Call Vote on the nomination of Robert Anderson for Board Chairperson for the 2024 calendar year. The motion carried with 4 ayes, 0 nay, and 1 abstention.

ROLL CALL VOTE:

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

Vice- Chairperson

Chairperson Rodowick opened nominations for the 2024 Board Vice- Chairperson. Director McGreehan nominated Jen Goodlin for Vice-Chairperson. There were no other nominations. Chairperson Rodowick asked for a motion to close the nominations.

MOTION: Close nominations for the 2024 Board Vice- Chairperson **MADE BY:** Bellefeuille **SECOND:** McGreehan **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

Board Clerk Hoffman proceeded with a Roll Call Vote on the nomination of Jen Goodlin for Board Chairperson for the 2024 calendar year. The motion carried with 4 ayes, 0 nay, and 1 abstention.

ROLL CALL VOTE:

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

Secretary

Chairperson Rodowick opened nominations for the 2024 Board Secretary. Secretary Bellefeuille nominated Steve Rodowick. Director McGreehan nominated Mary Bellefeuille to continue as the Board Secretary. There we no other nominations. Chairperson Rodowick asked for a motion to close the nominations.

MOTION: Close nominations for the 2024 Board Secretary **MADE BY:** Rodowick. **SECOND:** McGreehan **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

Board Clerk Hoffman proceeded with a Roll Call Vote on the nomination of Steve Rodowick for Board Secretary for the 2024 calendar year. The motion carried with 3 ayes, 1 nay, and 1 abstention.

ROLL CALL VOTE:

Chairperson Rodowick, nay; Vice-Chairperson Anderson, aye; Secretary Bellefeuille, aye; Director McGreehan, abstain; Director Goodlin, aye.

7. REPORTS:

7.1 District Report:

005001

District Manager Efseaff went through some updates within the finance department in the absence of the District Accountant.

Recreation Supervisors Dailey and Amick then both gave info on some of the activities that happened since the last meeting.

Assistant District Manager Sweeney then went through the list of grants the District currently has and where they are financially. Board members took turns asking Assistant District Manager Sweeney questions on the list of grants and recommend that the list gets taken to the Finance Committee a few times a year.

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

7.2 Board Liaison Reports:

- Director McGreehan- Stated he went to the Christmas Tree lighting on December 2nd, attended the Wildfire Safety Summit on December 6th, and attended a Butte LAFCO meeting on December 7th.
- Director Goodlin- Gave a brief update on the 5 Year Anniversary project that is putting together and how they received a \$50,000 grant from Teen Mobile.
- Chairperson Rodowick- Stated that PASH received 2 bids for expanding the animal shelter but they were way above budget so they were rejected and there will be a rebid. He also stated that Paradise Lake is 3ft. from the top of the dam.

8. BOARD COMMENT:

Secretary Bellefeuille gave kudos to the pet memorial and asked if staff could make a reel of the ice-skating rink being used. Director McGreehan thanked staff for a wonderful year.

10. ADJOURNMENT:

Chairperson Rodowick adjourned the meeting at 9:00 p.m. until the next Regular Board meeting, scheduled for January 10, 2024, at 6:00 p.m. at the Terry Ashe Recreation Center,

Robert Anderson, Chairperson

Steve Rodowick, Secretary

PARADISE RECREATION & PARK DISTRICT
COUNTY MONTHLY CHECK REGISTER

Fund 2510
DECEMBER

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

056501-056545	12/13/2023		Payroll Summary	22,466.73	0.00	0.00	22,466.73	

Direct Deposit	12/13/2023		Payroll Summary	39,567.13	0.00	0.00	39,567.13	

056600-056639	12/27/2023		Payroll Summary	20,965.61	0.00	0.00	20,965.61	

Direct Deposit	12/27/2023		Payroll Summary	34,971.81	0.00	0.00	34,971.81	

056457	12/1/2023		VOYA INSTITUTIONAL TRUST CO	300.00			300.00	
056458	12/1/2023		MISSION SQUARE RETIREMENT	775.00			775.00	
056459	12/1/2023		FRANCHISE TAX BOARD	50.00			50.00	
056460	12/1/2023		PRINCIPAL LIFE INSURANCE CO	114.99			114.99	
056461	12/1/2023		PREMIER ACCESS INSURANCE CO	1,562.39			1,562.39	
056462	12/1/2023		VISION SERVICE PLAN	211.10			211.10	
056463	12/1/2023		PARADISE RECREATION & PARKS	35,005.38			35,005.38	A
056464	12/1/2023		ODP BUSINESSSOLUTIONS LLC		582.64		582.64	
056465	12/1/2023		LEVI GORELL		40.84		40.84	B
056466	12/1/2023		KKRISTEN DEHART		24.95		24.95	B
056467	12/1/2023		MID VALLEY TITLE & ESCROW CO		3,000.00		3,000.00	
056468	12/1/2023		COMCAST		93.45		93.45	
056469	12/1/2023		CHICO NEWS & REVIEW		245.00		245.00	
056470	12/1/2023		MAGOON SIGNS		736.10		736.10	
056471	12/1/2023		AT&T		86.16		86.16	
056472	12/1/2023		AT&T		607.81		607.81	
056473	12/1/2023		INLAND BUSINESS SYSTEMS		546.04		546.04	
056474	12/1/2023		CAPRI		11,607.00		11,607.00	C
056475	12/1/2023		KEVIN SHARAH DESIGNS		549.91		549.91	
056476	12/1/2023		CDTFA		314.69		314.69	
056477	12/1/2023		GATEWAY MOUNTAIN CENTER		4,010.50		4,010.50	
056478	12/1/2023		THE OJAI PRINT WORKS		1,093.30		1,093.30	
056479	12/8/2023		THOMAS ACE HARDWARE		4,629.44		4,629.44	
056480	12/8/2023		MARINA WELSH-JOHNSON		1,190.95		1,190.95	J
056481	12/8/2023		EXTRA SELF STORAGE		15.64		15.64	
056482	12/8/2023		CAYLEB REILLY		250.00		250.00	D
056483	12/8/2023		EDUARDO VALADEZ-EQUIHUA		250.00		250.00	D
056484	12/8/2023		JAMIE FLORES		250.00		250.00	D
056485	12/8/2023		JAMES BROMLEY		250.00		250.00	D
056486	12/8/2023		CASSIDY GUESS		250.00		250.00	D
056487	12/8/2023		JEREMY DEWELLE		250.00		250.00	D
056488	12/8/2023		KELLY MUNSON		295.15		295.15	
056489	12/8/2023		DUANA MICHELS		200.00		200.00	Refund
056490	12/8/2023		ACCULARM SECURITY SYSTEMS		495.00		495.00	
056491	12/8/2023		DE LAGE LANDEN FINANCIAL SERV		223.49		223.49	
056492	12/8/2023		SUNBELT RENTALS		1,671.27		1,671.27	
056493	12/8/2023		ALHAMBRA		200.33		200.33	
056494	12/8/2023		NORTHSTATE SCREENPRINTING		146.05		146.05	
056495	12/8/2023		VERIZON WIRELESS		94.17		94.17	
056496	12/8/2023		BREWER OFFORD & PEDERSEN		585.00		585.00	
056497	12/8/2023		BUTTE COUNTY AIR QUALITY MANAG		308.89		308.89	
056498	12/8/2023		PARADISE IRRIGATION DISTRICT		4,510.48		4,510.48	
056499	12/8/2023		LES SCHWAB TIRES		181.66		181.66	
056500	12/8/2023		JENETTE WESTGATE		120.00		120.00	
056546	12/15/2023		VOYA INSTITUTIONAL TRUST CO	300.00			300.00	
056547	12/15/2023		MISSION SQUARE RETIREMENT	2,575.00			2,575.00	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
056548	12/15/2023		FRANCHISE TAX BOARD	50.00			50.00	
056549	12/15/2023		PARADISE RECREATION & PARKS	39,567.13			39,567.13	A
056550	12/15/2023		BRITANY MITTAG		176.37		176.37	B
056551	12/15/2023		LEVI GORRELL		57.60		57.60	B
056552	12/15/2023		KRISTEN DEHART		33.39		33.39	B
056553	12/15/2023		ANNE K STEPHENS		9,221.88		9,221.88	
056554	12/15/2023		MARINA WELSH-JOHNSON		400.00		400.00	J
056555	12/15/2023		ANDY LIPKIN		868.38		868.38	Refund
056556	12/15/2023		ENTERPRISE RECORD		500.00		500.00	
056557	12/15/2023		ACME TOILET RENTALS LLC		414.40		414.40	
056558	12/15/2023		MAGALIA COMMUNITY PARK		576.00		576.00	
056559	12/15/2023		ELAN FINANCIAL SERVICES		3,566.54		3,566.54	
056560	12/15/2023		UMPQUA BANK		7,320.41		7,320.41	
056561	12/15/2023		VERIZON WIRELESS		790.21		790.21	
056562	12/15/2023		PG&E		234.20		234.20	
056563	12/15/2023		CALIFRONIA SPECIAL DISTRICT ASSO		610.28		610.28	E
056564	12/15/2023		COMPUTERS PLUS		2,655.92		2,655.92	
056565	12/15/2023		CSDA MEMBER SERVICES		8,237.00		8,237.00	E
056566	12/15/2023		GATEWAY MOUNTAIN CENTER		4,010.50		4,010.50	
056567	12/15/2023		CHICO STATE ENTERPRISES		3,814.50		3,814.50	
056568	12/15/2023		WILSON PRINTING		1,480.32		1,480.32	
056569	12/22/2023		CARRIE FLAHERTY		32.24		32.24	Refund
056570	12/22/2023		CERISSA BEAR		134.00		134.00	Refund
056571	12/22/2023		HARRY BURLESON		505.40		505.40	
056572	12/22/2023		KELLY MUNSON		1,075.00		1,075.00	
056573	12/22/2023		KIRK WILLIAMS		400.00		400.00	J
056574	12/22/2023		KIRK WILLIAMS		400.00		400.00	J
056575	12/22/2023		MICHELLE THOMPSON		800.00		800.00	J
056576	12/22/2023		ROSS RECREATION EQUIPMENT		1,592.61		1,592.61	
056577	12/22/2023		FOOTHILL MILL & LUMBER CO		689.93		689.93	
056578	12/22/2023		BUTTE COUNTY ENVIRONMENTAL HEALTH		500.00		500.00	
056579	12/22/2023		BUTTE COUNTY ENVIRONMENTAL HEALTH		249.00		249.00	
056580	12/22/2023		STREAMLINE		360.00		360.00	
056581	12/22/2023		NORTHSTATE AGGREGATE INC		167.03		167.03	
056582	12/22/2023		NORTHERN RECYCLING & WASTE		1,145.74		1,145.74	
056583	12/22/2023		ODP BUSINESS SOLUTIONS LLC		108.52		108.52	
056584	12/22/2023		STONE RIDGE TERMITE & PEST		150.00		150.00	
056585	12/22/2023		CAPRI		94,725.00		94,725.00	F
056586	12/22/2023		DEERE & COMPANY			21,382.33	21,382.33	G
056587	12/22/2023		DEER CREEK RESOURCES		2,100.00		2,100.00	
056588	12/22/2023		JC NELSON SUPPLY CO		1,332.44		1,332.44	
056589	12/22/2023		DEPARTMENT OF JUSTICE		352.00		352.00	
056590	12/22/2023		ROTARY CLUB OF PARADISE		354.00		354.00	
056591	12/22/2023		MELTON DESIGN GROUP		7,874.11		7,874.11	
056592	12/22/2023		AT&T		96.30		96.30	
056593	12/22/2023		LES SCHWAB TIRES		2,211.68		2,211.68	
056594	12/22/2023		PAPE MACHINERY INC		10.01		10.01	
056595	12/22/2023		AT&T		607.81		607.81	
056596	12/22/2023		BLUE SKY EVENT SERVICES		9,649.00		9,649.00	H
056597	12/22/2023		INLNAD BUSINESS SYSTEMS		389.53		389.53	
056598	12/22/2023		O'REILLY AUTO PARTS		64.62		64.62	
056599	12/22/2023		ACTUARIAL RETIREMENT CONSULTING		3,100.00		3,100.00	I
ACH	12/5/2023		ACH STATE PR TAX	2,145.65			2,145.65	
ACH	12/5/2023		ACH FED PR TAX	15,953.54			15,953.54	
ACH	12/12/2023		ACH CALPERS	9,677.96			9,677.96	
ACH	12/12/2023		ACH CALPERS	8,139.61			8,139.61	
ACH	12/15/2023		ACH STATE PR TAX	2,466.81			2,466.81	
ACH	12/15/2023		ACH FED PR TAX	17,738.22			17,738.22	
ACH	12/22/2023		ACH CALPERS	8,525.37			8,525.37	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
ACH	12/22/2023		ACH CALPERS	2,931.75			2,931.75	
ACH	12/29/2023		ACH STATE PR TAX	2,109.82			2,109.82	
ACH	12/29/2023		ACH FED PR TAX	15,777.30			15,777.30	

TOTALS				165,977.02	216,049.78	21,382.33	403,409.13	
GRAND TOTALS				209,409.36	216,049.78	21,382.33	446,841.47	

Notes:

Refunds = 1,234.62

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Reimbursements
- C) Remaining balance for Works' Comp due for FY 2022-23
- D) Elements grants payments for participation
- E) One payment is for Rick Wood visit the other is the annual membership fee
- F) Liability Insurance (\$72,352) & Workers' Comp payments (\$22,373)
- G) New mower
- H) Marketing for Ice Rink/Winter Wonderland
- I) Actuarial done for Other Post Employment Benefits (OPEB) needed to calculate GASB 75
- J) Payments for Winter Wonderland entertainment

Z:\Finance\Reports\Month_End_Reports\[Disbursements report 2023.xlsx]Dec 2023



Paradise Recreation & Park District

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

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

SAFETY COMMITTEE MEETING Report/Minutes

DATE: December 21, 2023, at 8:30 a.m.

LOCATION: Teams

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

ABSENT:

FACILITATOR: Kristi Sweeney, Assistant District Manager

#####

1. **CALL TO ORDER:** 8:30 AM

2. **MINUTES:**

- District Manager Efseaff moved to approve the minutes from the November 14, 2023, Safety Committee meeting. Park Supervisor Dailey seconded the motion. The rest of the committee members present concurred.

3. **SAFETY AND HEALTH ISSUES DISCUSSED:**

a. THE FOLLOWING SAFETY MEETINGS WERE HELD:

- November 15, 2023 Angry Patrons
 Led by Ray Lockridge, Park Supervisor
- November 22, 2023 Winter Driving
 Jim Pickett, Park Maintenance II
- November 29, 2023 Safety Spotters When Backing Up Trailers
 Led by Kevin Peake, Park Maintenance II
- December 6, 2023 Proper Lifting Technique
 Led by Joe Carney, Park Assistant III

Park Supervisor Cobb talked about his angry patron course and about an issue with an angry patron that led to this.

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

- Site Inspections
 - Vehicle First Aid Kits- 12/13/23
 - Personal Protective Equipment- 12/13/23
 - All PRPD Vehicles – 12/13/23-12/14/23

Park Supervisor Cobb briefly went over the First Aid kit that he put in the kitchen area at the TARC.

c. ACCIDENT/INCIDENT REPORTS:

- 2023 Internal Accident/Incident Summary
 - Disruptive behavior of patrons at the TARC -11/16/23
 - Patron fell and got a small cut on her knee- 11/20/23.
 - BBQ area egged at the TARC- 11/22/23.
 - Vulgar graffiti at the Aquatic Park on a table- 12/6/23

The committee discussed the disruptive behavior of patrons at the TARC. Admin. Assistant III Hoffman explained that it was a group of teenagers yelling and throwing stuff at the outside walls of Room D when the woodturners were using the room.

d. WORKERS' COMPENSATION REPORTS:

- Workers Compensation Open Detail Report since November 30, 2023
 - Open Claim for 4A2207P8RB50001
 - Open Claim for 4A23036N0290001

4. MISCELLANEOUS:

Assistant District Manager Sweeney informed the committee that the CAPRI visit is coming.

Next Safety Meeting Date: December 21, 2023, at 8:30 a.m.

Facilitator: Sarah Hoffman

Adjourned: 8:50 AM

Sarah Hoffman, Safety Committee Secretary

Date:

cc: CAPRI
PRPD Board

Staff Report

January 10, 2024



DATE: 1/2/2024
 TO: Board of Directors
 FROM: Kristi Sweeney, Assistant District Manager
 SUBJECT: Grant Management Consulting Services Agreement

Report In Brief

Given the unprecedented number and depth of scope of grant awards, Staff recommends additional support for grant management services. A grant management consultant would support staff with reporting, preparation of project timelines with milestones, deliverables and funding limits, and ensure grant requirement compliance (such as certificates of insurance meet grant agreement specifications). The District has utilized Jennifer Arbuckle Consulting Services (Consultant) previously for the CalRecycle grant. Ms. Arbuckle helped write a grant for new side-by-side trash and recycling containers for District parks, managed the grant administration from start to finish, coordinated with the Park Supervisor and District Accountant, and prepared all reporting and reimbursement requests. The Consultant executed the project scope with professional competence and completed requirements on-time and within scope.

With the Consultant's assistance staff can reduce the time of grant reimbursement requests, ensure complete and timely reporting, and prepare a project timeline to better ensure all project deliverables are completed within scope and on-time. Several of the grants allow for administrative expenses (for example, the ELEMENTS grant) meaning that the District can charge Consultant's time to the grant. Staff anticipates a ramp up of time for an orientation to the projects in the first month, then recede to a more modest pace (approximately 5 hours per week) to maintain grant reporting and reimbursement requests. The agreement is a not-to-exceed amount of \$15,000 with a three-year term and option to extend the term for two additional years if both parties agree to the extension. Addition of funds will require additional BOD action.

Recommendation: *Authorize the District Management to finalize an agreement with consultant.*

Attachments:

- A. Service Proposal PRPD Arbuckle Consulting Services
- B. Draft Consultant Agreement

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0110/BOD.Grant.Management.Consultant.Services.Report_24.0110.docx
 1/4/2024

Paradise Recreation and Parks District: Grant Project Manager Services

Prepared By:
Jennifer Arbuckle Consulting



Prepared For:
Paradise Recreation and Parks District

December 2023



Jennifer Arbuckle Consulting

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Jennifer Arbuckle Consulting

Dan Efseaff, District Manager
Paradise Recreation and Parks District
6626 Skyway
Paradise, CA 95969

12/26/23

RE: Grant Project Management Services

Dear Dan:

Arbuckle Consulting is excited to offer services on these important projects at a critical time, as Paradise Recreation and Parks District (PRPD) continues to rebuild and expand its infrastructure. I feel that my diverse experience, and unique qualifications will ensure that PRPD is provided with a commonsense, strategic roadmap toward successful grant management and compliance. I am honored to participate in programs that expand community wellness, conserve wildlife areas, and encourage activity. I have over 20 years of experience writing and managing federal, state, and foundation grants for various industries and non-profits throughout California including land restoration and park expansion projects. I hope to bring this, and many other skills sets, to PRPD.

Arbuckle Consulting is a boutique consulting firm, unburdened by corporate process, and is instead focused on providing personalized client services and timely deliverables. I am action driven without the canned feasibility studies, and instead tailor my programs to the individual needs of the clients I serve. I am proud of low overhead expenses and flexible scopes of work and am driven to put my customers' needs first.

This proposal shall remain valid for a period of not less than ninety (90) days from the date of submittal. Arbuckle Consulting is a California Sole Proprietor business, located in Chico, CA.

Please phone me at (530) 624-7947 should you have any questions.

Respectfully,

Jennifer Arbuckle, Owner



Jennifer Arbuckle Consulting

Description of Consulting Firm:

Arbuckle Consulting is an environmental services company founded in 2018 and based in Chico, CA specializing in grant administration, solid waste management, recycling, composting, and renewable energy issues. Arbuckle Consulting acts as technical advisor and consultant to privately held companies and local jurisdictions, involved with all aspects of environmental management services. I have a reputation for deploying programs and obtaining grant funding to meet necessary state requirements for local jurisdictions. Since inception, I have deployed a systematic method of producing award winning grant applications that have been fine tuned over two decades of work. My success comes from the knowledge of and involvement in a wide range of California industry regulations and policy drivers. I work in all avenues of the environmental management industry and am skilled in anticipating the needs of local jurisdictions, haulers, facility operators, regulators, and the state. Arbuckle Consulting will provide PRPD with tried and tested solutions that I have refined during 20 years of development of successful grant projects across the State.

Arbuckle Consulting provides turnkey service for numerous private independent business owners and local governments in the environmental management world. As a range of regulations have been passed to push California towards higher levels of diversion and greenhouse gas reductions, I have been assisting my clients with meeting those requirements, specializing in the following deliverables:

Grant Writing and Proposal Development: designing grant funded projects and managing funded contracts. Work with companies in structuring, researching, writing, editing, developing budgets, and formatting proposals.

Sustainable Development: business plan development, strategic partnerships, and business alignment activities. Working with companies / jurisdictions to set direction and design, and to implement a sustainability strategy that drives business value and benefits the company / jurisdiction and stakeholders alike.

Stakeholder Engagement: support to ensure sustainability strategies can succeed through engaging stakeholders at every level, both inside, and outside a company/ jurisdiction.

State/ Local Compliance: implementation plans, monitoring, internal/external waste assessments, and annual reports. Helping companies disclose sustainability performance and create reporting and communications approaches that show a sustainability commitment to stakeholders at every level.

Sustainable Project Management/ Hazardous Waste Management: program monitoring and evaluation, waste characterization studies, corporate social responsibility, and public relations.



Jennifer Arbuckle Consulting

Graphic/ Website Design: creation, design, deployment, monitoring, and evaluation of outreach/ education programs, including translation services.

Qualifications:

Professionally, I have been working in the environmental field for the last 20 years, successfully developing, funding, and managing sustainable infrastructure and award-winning educational programs dedicated to fostering behavioral change. Additionally, I have 17 years' experience working with local government, state, and external parties to manage state regulation and legislative compliance, as well as legislative trade associations working to afford to all agencies of government on the federal, state, county, and city levels as a means of cooperation and coordinated efforts to the most efficient and economic standard of sustainable and environmental compliance.

My grant management services include 20 years' experience designing programs as a grant writer and program manager, including successfully acquiring and managing federal, state, and foundation grants for both the private and public sector. I provide administration, design, and implementation of grant-funded programs to help provide economic growth and rebuild communities stronger than before. As a program manager I am well versed in running collaborative community wide teams and pulling people's strengths together to achieve lasting programs.

Additionally, I am proficient in analyzing statewide markets, product procurement, interpreting and assessing legislation, and researching economic and environmental impacts of major policy drivers to accommodate all technical aspects of grant management. My goal is to put my experience to work providing services for all stages of the grant life cycle and to integrate project management principles into each component with transparency and accountability.

Proposed Services for Grant Program Management:

- Post award compliance, reporting, and administration/management, prepare required agency reports and submit them by the due date.
- Overall program development and implementation – carry the overall responsibility for the management and implementation of all grant funded projects.
- Develop a comprehensive strategic funding blueprint that best services each grant project.
- Set up and manage project management software: break out all the key parts of grant requirements with assignments and deadlines and regular planned communications with grant team members.



Jennifer Arbuckle Consulting

- Work with staff to interpret guidelines and gather information.

Additional Grant Management Services Available:

Arbuckle Consulting provides the following services on an as needed basis to assist with all grant writing and program management needs.

- Funding opportunity research and analysis.
- Collaborative project development.
- Application project management.
- Grant writing, editing, and review.
- Partnership facilitation, negotiation, and collaboration documentation including MOU's or agreements.
- Development of supporting documentation such as business plans, support letters, financial or market projections, market and competition or industry research, process flowcharts or other graphic aids.

Cost Proposal / Availability:

Service offerings are designed to meet the immediate demands of a single project as well as to integrate sustainability into a company's / jurisdiction's ongoing operations. Services are billed monthly; 2024 rate for Full-time employee at 5 -20 hours a week as needed is \$129 per hour.

**2024-2027 CONSULTING AGREEMENT
BETWEEN THE PARADISE RECREATION AND PARK DISTRICT AND
THE JENNIFER ARBUCKLE CONSULTING**

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

- A. District desires to engage Consultant as an independent contractor to perform services on the terms and conditions set forth below.
- B. Consultant desires to accept such engagement as an independent contractor for District on the terms and conditions set forth below.

In consideration of the foregoing facts, the recital of which is incorporated below by this reference as though fully set forth, and of the mutual conditions, covenants and promises set forth below, the parties agree as follows:

1. **Scope of Services.** District hereby engages Consultant to provide services as described in the attached scope of work (the “Services”), a copy of which is attached hereto as Exhibit “A.” Upon mutual agreement, the Services may be amended to allow for changes under this agreement with all other terms remaining in force.

2. **Standard of Care.** Consultant’s services performed under this agreement will be performed in a manner consistent with the care and skill ordinarily exercised by members of Consultant’s profession practicing under similar conditions at the same time and in the same or similar locality. When the findings and recommendations of Consultant are based on information supplied by District and others, such findings and recommendations are correct to the best of Consultant’s knowledge and belief. No person or entity other than District and Consultant shall be construed as a beneficiary to this Agreement.

3. **Status as Independent Contractor.** District and Consultant agree that Consultant, in performing the above services, is an independent contractor of District and is not an employee of the District and nothing herein at any time shall be construed to create the relationship of employer-employee or of

joint venturers between District and Consultant. Under no circumstances shall Consultant look to District as an employer or as a partner. Consultant shall not be entitled to any benefits accorded to District's employees, including, without limitation, Workers' Compensation, disability insurance, vacation or sick pay. Consultant shall be free to perform similar or other services for other persons during the term hereof so long as such does not interfere with Consultant's timely performance of the services to be performed by it under this Agreement.

4. **Term.** The term of this agreement shall commence upon 1/11/2024 hereof and conclude by June 30, 2027 and/or sooner or when the scope of work is completed. Notwithstanding the foregoing, this Agreement may be terminated by either party by written notice should the other party fail substantially to perform its obligations under this agreement and continue such default after the expiration of a seven-day notice period. Either party may terminate this agreement without necessity of cause upon the expiration of a 30-day notice period. If the District terminates this Agreement in the absence of default by Consultant, Consultant shall be paid for services performed and costs incurred by it prior to its receipt of notice of termination from District, including reimbursement for direct expenses due, plus an additional amount, not to exceed ten percent of charges incurred to the termination notice date, to cover services to orderly close the work and prepare project files and documentation, plus any additional direct expenses incurred by Consultant including but not limited to cancellation fees or charges. Consultant will use reasonable efforts to minimize such additional charges. This agreement may be extended for two years upon mutual agreement of both parties.

5. **Payment.** District agrees to pay Consultant the total not to exceed sum of \$15,000, payable in installments upon completion of each task and delivery of the Deliverables therefor as identified in Exhibit "A." Exhibit B illustrates the cost schedule and or budget used for this project.

6. **Insurance Coverage.** Consultant is protected by Worker's Compensation insurance as required by applicable state laws and will maintain employer's liability coverage and provide the District with proof of this coverage. During the performance of this Agreement Consultant will maintain professional liability insurance with a limit of \$2 million on claims made, annual aggregate basis, and

commercial general liability and automobile liability insurance each with a limit of not less than \$2 million on an occurrence basis and provide the District with a certification of insurance naming the District as additional insured and an additional insured endorsement.

7. **Compliance with Laws.** District and Consultant shall each use reasonable care in its efforts to comply with laws, codes, ordinances and regulations in force at the time of the performance by each under this Agreement, insofar as such laws are applicable to a party's performance. Unless otherwise provided for in the scope of work of this agreement or by law, the responsibility for making any disclosures or reports to any third party, for notifying all governmental authorities of the discovery of hazardous materials on the jobsite, and for taking corrective, remedial, or mitigative action shall be solely that of District. It is Consultant's belief that the work is not subject to California Prevailing Wage Law, unless expressly identified as such within the scope of work. Should it be alleged or determined that some or all of the work is subject to California Prevailing Wage Law, then Consultant shall bear such additional costs associated with Consultant complying with those laws.

8. **No Authority to Act as Agent.** Consultant acknowledges and agrees that it has no implied, inherent or apparent authority to act as an agent for District or bind District in any manner other than in performing the above services or to in any way obligate or bind the District. Consultant further covenants that it shall not make any implied or actual representations to any other person that it has any such authority.

9. **Indemnification.** Consultant hereby agrees to indemnify and hold District free and harmless of and from any and all claims, demands, causes of action, actions, liability, damages, costs and expenses, including attorney's fees incurred by District in enforcing this provision or in defending itself, arising out of or in any way connected with its performance of the above services, whether resulting from its willful acts or negligence.

10. **General Provisions.**

a. This agreement shall constitute the entire agreement between the parties as to the subject matter hereof.

b. This agreement shall not be assigned by either party without advance written permission from the other party.

c. This agreement shall not be revised without the written consent of either party.

d. If any provision or portion thereof contained in this agreement is held unconstitutional, invalid or unenforceable, the remainder of this agreement, or portion thereof, shall be deemed severable and shall not be affected and shall remain in full force and effect.

e. This agreement shall be interpreted and construed in accordance with the laws of the State of California.

f. Either party's failure to enforce any provision or provisions of this agreement shall not be in any way construed as a waiver of any such provision or provisions or prevent that party thereafter from enforcing each and every other provision of this agreement.

g. Should litigation or arbitration be brought to enforce the terms of this agreement, the prevailing party will be entitled to costs and reasonable attorney's fees.

Executed by signatures on the dates below.

DISTRICT:

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

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

CONSULTANT:

Jennifer Arbuckle Consulting,
a California Sole Proprietor

By: _____ Date: ___/___/___
Jennifer Arbuckle, Owner

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Rev. 03/22/2021

CONSULTANT AGREEMENT

Exhibit A – SCOPE OF WORK

DESCRIPTION OF COOPERATION

Provide services for all stages of the grant life cycle and to integrate project management principles into each component with transparency and accountability.

CONSULTANT

The following describes the role and responsibilities and scope of work and/or services that Cooperator will provide to the District.

- Post award compliance, reporting, and administration/management, prepare required agency reports and submit them by the due date.
- Overall program development and implementation – carry the overall responsibility for the management and implementation of all grant funded projects.
- Develop a comprehensive strategic funding blueprint that best services each grant project.
- Set up and manage project management software: break out all the key parts of grant requirements with assignments and deadlines and regular planned communications with grant team members.
- Work with staff to interpret guidelines and gather information.

TASKS

The work will include the following tasks:

- Task 1 – Review each PRPD grant agreement and associated scope of work
 - Description - Review grant award agreements and identify special provisions required to maintain compliance with grant agreement (such as placing grant acknowledgement signage, documenting before/after pictures, certificates of additionally insured, deed restrictions, etc.).
- Task 2 - Develop a grant management system with dashboard
 - Description –Set up and manage project software with timeline and deliverables for each PRPD grant.
- Task 3 – Post award compliance
 - Description – complete timely, complete reporting as required according to each grant schedule, and submit reimbursement requests with each report.
- Task 4 – Overall program development and implementation
 - Description – maintain and keep project software up to date to ensure District grant project team and Consultant are maintaining communication and documentation of progress on scheduled deliverables.
- Task 5 – Develop and maintain project budget tracking worksheets
 - Description – Create a worksheet for each grant that identifies funding sources for each project deliverable and maintain budget versus actual to mitigate overspending on budget line items.

CONSULTANT AGREEMENT
Exhibit B – Cost Schedule or Budget

The Cooperator will provide services according to the following budget:

Task	Description	Cost	Due Date
1	Review each PRPD grant agreement and associated scope of work	\$129/hr	Ongoing
2	Develop and maintain a grant management system with dashboard.	\$129/hr	Ongoing
3	Post award compliance	\$129/hr	Ongoing
4	Overall program development and implementation	\$129/hr	Ongoing
5	Develop and maintain project budget tracking worksheets	\$129/hr	Ongoing
Total Cost	This project will not exceed a total cost of \$15,000		

The Cooperator's will bill according to the attached cost schedule. Services are billed monthly; at 5 -20 hours a week as needed at a rate of \$129 per hour.

***Paradise Recreation and Park District
2024 STANDING COMMITTEES***

COMMITTEE GUIDELINES

- ❑ Committees will meet on an as needed basis. It is recommended that committee meetings for study or research include staff to insure good communication input and direction. All Committees are comprised of less than a quorum of the Board.
- ❑ Ad-hoc advisory committees can be appointed on an as needed basis and may only meet on items associated with assigned responsibility.
- ❑ Paradise Recreation and Park District Standing Committees meet the definition of a legislative body as indicated in California Government Code known as the Brown Act. These are meetings with a continuing subject matter such as Personnel, Finance, and Recreation and Park.
- ❑ Under California Government Code 54953, all meetings of a legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter.
- ❑ Our Ad-hoc Advisory Committees will be formed for a specific purpose and are temporary. Ad-hoc Advisory Committees will contain less than a quorum of Board members and will advise staff on a specific matter. Any decisions subject to Board action will be considered by the full Board and may be reviewed and recommended through one of the standing committees.
- ❑ It is recommended that one current committee member stay on each standing committee to assure continuity on pending issues.

PERSONNEL:

JEN GOODLIN, Chairperson MARY BELLEFEUILLE, Member

Committee meets the 3rd Tuesday of each month at 3 p.m.

- *Review and recommend staff salary and wages*
- *Review general staffing needs*
- *Review and recommend other personnel matters as needed*
- *Budget study and review (personnel)*
- *Meet as needed to observe daily operation*
- *Provide Board and Staff Liaison and subjects related thereto.*

FINANCE:

AL MCGREEHAN, Chairperson STEVE RODOWICK, Member

Committee meets the 3rd Thursday of each month at 4 p.m.

- *Review and recommend equipment and projects for Fixed Assets*
- *Review budget and general finance items as needed*
- *Review short- and long-term capital improvement plan*

**Paradise Recreation and Park District
2024 STANDING COMMITTEES**

- *Budget study and review (income and expense)*
- *Evaluate development and assessment fees as needed*
- *Review Marketing Plan and amend as needed*

RECREATION AND PARK:

MARY BELLEFEUILLE, Chairperson ROBERT ANDERSON, Member

Committee meets the 4th Tuesday of each month at 2 p.m.

- *Visit facilities and review needs*
- *Review Town and County general plan and District master plan, as well as each respective implementation status*
- *Review and recommend various facility use agreements as needed*
- *Meet with Paradise Unified School District as needed*
- *Serve as liaisons to other public agencies*
- *Meet as needed on program and facility related items.*



AD-HOC ADVISORY COMMITTEE ASSIGNMENTS

- **Strategic Plan Ad-hoc Committee**
(McGreehan/Bellefeuille + Staff)
Established 10-14-20



COMMUNITY LIAISON ASSIGNMENTS

- | | |
|---------------------------------------|---|
| • Town of Paradise | McGreehan/ Bellefeuille |
| • Concow/Yankee Hill | Anderson |
| • Golden Feather Union | |
| Elementary School District | Anderson |
| • PUSD Board of Trustees | Goodlin |
| • Paradise Citizen’s Alliance | McGreehan/Bellefeuille (Alternate) |
| • LAFCO | McGreehan |
| • Paradise Irrigation District | Goodlin/ Rodowick (Alternative) |
| • County Board of Supervisors | Rodowick |
| • Upper Ridge Com. Council | Bellefeuille |
| • Strategic Park Planning - | |
| Technical Advisory Committee | Rodowick/McGreehan-Alternate |

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Staff Report

January 10, 2024



DATE: 1/10/2024
 TO: Board of Directors (BOD)
 FROM: Sarah Hoffman, Board Clerk
 SUBJECT: 2024 Consultants Shortlist

Report in Brief

At the April 12, 2023, Board Meeting the Board approved a Request for Qualifications (RFQ) to be submitted into the local newspapers. The District submitted the RFQ to the Chico Enterprise- Record and the Oroville Mercury-Register and the item ran from May 2, 2023, to May 9, 2023. The District received packets for each category of consultant (Landscape Architects, Civil Engineers, Surveyors, and Environmental Consultant). This list works as a pre-approved list of consultants that may be used for work needing to be done within the District. If approved, the list will be good for 5 years (expires January 2029).

Recommendation: Approve the list as presented.

Attachments:

- A. 2024 Consultants Short List- Draft

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0110/BOD.Shortlist.Report_24.0110.docx
 1/3/2024



Paradise Recreation & Park District

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

Phone: 530-662-2037
Fax: 530-872-8619
Website: www.ParadisePRPD.com

PROFESSIONAL CONSULTANTS 2024 SHORT LIST

Board Approval: TBD

Paradise Recreation and Park District Board of Directors approved “Short List” of Landscape Architects, Civil Engineers, Surveyors, and Environmental Consultants.

LANDSCAPE ARCHITECTS:

1. Melton Design Group - Chico, CA
2. CK Deigns - Nevada City, CA
3. Verde Designs - Folsom, CA
4. Gates and Associates - Walnut Creek, CA
5. Kimly/ Horn - Sacramento, CA
6. Wilson Design Studio Landscape Architecture - Sacramento, CA

CIVIL ENGINEERS:

1. Rolls, Anderson & Rolls - Chico, CA
2. NorthStar Engineering - Chico, CA
3. R.E.Y Engineers Inc. - Folsom, CA
4. Kimley/Horn - Sacramento, CA
5. Bennett Engineering Services - Roseville, CA

SURVEYORS:

1. Rolls, Anderson & Rolls - Chico, CA
2. NorthStar Engineering - Chico, CA
3. R.E.Y Engineers Inc. - Folsom, CA
4. Johnson Land Surveying - Chico, CA

ENVIROMENTAL CONSULTANTS

1. Deer Creek Resources - Chico, CA
2. ECORP - Chico, CA
3. Kimley/ Horn - Sacramento, CA

Staff Report

January 10, 2024



DATE: 1/3/2024
 TO: Board of Directors (BOD)
 FROM: Kristi Sweeney, Assistant District Manager
 SUBJECT: PRPD Cyber Security Policy

Report In Brief

To better mitigate against the threat of malicious acts related to electronic devices or data breaches, staff seek BOD approval of a new Cyber Security Policy to describe District measures and staff practices to preserve District cyber security. The policy is based on best practices advised by cyber security experts as well as the District IT consultant, who reviewed the proposed policy. As threats and challenges are constantly evolving, this policy is likely to be updated frequently to ensure necessary precautions and risks are met appropriately. This is the first Cyber Security Policy for the District.

Recommendation: *Approval of policy.*

Attachments:

- A. Draft Cyber Security Policy

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0110/BOD.Cyber.Security.Policy.Report_23.0110.docx
1/3/2024



Paradise Recreation & Park District

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

Phone: 530-662-2037
Fax: 530-872-8619
Website: www.ParadisePRPD.com

PURPOSE

The Paradise Recreation and Park District cyber security policy outlines our guidelines and provisions for preserving the security of our data and technology infrastructure. In today's world more and more of our business is conducted online, it is vast and growing. The more we rely on technology to collect, store, and manage information, the more vulnerable we become to severe security breaches. A cyber-attack does not only directly threaten our company's confidential data, it may ruin the relationships with customers, and cause severe legal jeopardy to them and our company's reputation.

SCOPE

This policy applies to all our employees, contractors, volunteers remote or onsite, and anyone who has permanent or temporary access to our systems and hardware.

POLICY ELEMENTS

The company has outlined security measures that may help mitigate cyber security risks.

Confidential Data

Confidential data is information for which unauthorized use, access, disclosure, acquisition, modification, loss, or deletion could result in severe damage to the company, partners, affiliates, and customers. Common examples are:

- Unpublished financial information
- Credit Card Numbers
- Data of customers/partners/vendors
- Human resources records
- Patents, formulas, or new technologies
- Data security is the responsibility of all employees

Protect personal and company devices

Employees should only access company's emails and systems on company issued devices. Employees also should not use company's devices and equipment to access personal emails, or accounts. This is vital as ignoring these protocols can introduce security risk to company and personal data. We advise our employees to keep both their personal and company-issued equipment and devices secure. Here is how:

- Use strong (numbers, letters, and symbols) passwords on all devices.
- Avoid opening email attachments or clicking links.
- Be suspicious of clickbait titles (e.g. offering prizes, advice.)
- Choose and upgrade a complete antivirus software.

- Never leave devices exposed or unattended.
- Do not give out personal information on the phone or through email or text.
- Install security updates of browsers and systems monthly or as soon as updates are available.
- Log into company accounts and systems through secure and private networks only.
- When you use a shared computer or a business's Wi-Fi connection, you do not know how secure the network really is. Use your own device and secured network instead.

MANAGE PASSWORDS PROPERLY

Passwords are the first line of defense against numerous internet attacks of the company data infrastructure; hence password leaks are dangerous. Passwords should be SS, secure and secret. Here are some tips to make and keep them that way:

- Choose passwords with at least 8 characters (including capital and lower-case letters, numbers, and symbols). Make your password a nonsense phrase. Long passwords are good; long passwords that include random words and phrases are better.
- Remember passwords instead of writing them down. If employees need to store a list of their passwords or a password hint sheet on their computer in a document file, name the file something random
- Do not reuse passwords
- Exchange credentials only when necessary. When exchanging them in-person is not possible, use the phone and only if the other person is recognized and verified.
- Change their passwords every thirty days.

TRANSFER DATA SECURELY

Transferring data introduces security risk. Employees must:

- Avoid transferring sensitive data, if information must be transferred it must first be encrypted by manager or IT specialist.
- Confidential data must only be shared over the company network/ system and not over public Wi-Fi or private connection.
- Ensure that the recipients of the data are properly authorized people or organizations and have adequate security policies.
- Store data in a shared drive that only authorized persons can access.
- Report scams, privacy breaches and hacking attempts.
- Employees must report seeming attacks, suspicious emails, or phishing attempts as soon as possible to our specialists. Our specialist must investigate promptly, resolve the issue, and send a companywide alert when necessary.

ADDITIONAL MEASURES

To mitigate the possibility of security breaches, here are some additional defenses:

- Lock screens and devices when leaving desks.
- Report stolen or damaged equipment as soon as possible to HR.

- Change all account passwords when a device is stolen or compromised.
- Report a perceived threat or possible security weakness in company systems.
- Do not download suspicious, unauthorized, or illegal software on company equipment.
- Avoid accessing suspicious websites.
- Our Network Administrators should:
 - Install company approved firewalls, anti-malware software and access authentication systems.
 - Arrange for security training to all employees.
 - Inform employees regularly about new scam emails or viruses and ways to combat them.
 - Investigate security breaches thoroughly.
 - Follow this policies provisions as other employees do.

REMOTE EMPLOYEES

When employees are working remotely, they are also obligated to follow all aspects of this security policy as they also will be using company's systems, equipment, and confidential data.

DISCIPLINARY ACTION

All employees will pass a security training, so we expect all our employees to follow this policy. Should an employee disregard this policy and cause security breaches they will be subject to disciplinary action:

- First-time, unintentional security breach: We may issue a verbal warning and up to termination base on the severity of the breach.
- Intentional, repeated, or large-scale breaches (which cause severe financial or other damage): We will invoke more severe disciplinary action up to lawsuit or arrest. We will examine each incident on a case-by-case basis.

TAKE DATA SECURITY SERIOUSLY

We are all responsible for the security of the data we use. Our customers, partners, employees, and contractors should know that their data is safe. The only way to gain their trust is to proactively protect our systems and databases. We can all contribute to this by being vigilant with our cyber security.

District Report

Meeting Date: January 10, 2024



DATE: 1/3/2024
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report

1. Updates

- a. Skating Rink – Staff will prepare additional materials for BOD consideration on direction of the Rink. Currently the District could either lease or purchase the synthetic ice used for this year’s program. Unfortunately, the vendor did not provide essential components that made for a rocky start to the season. Other options include returning to a lease (or potential purchase) of a traditional ice rink or shifting towards a winter festival (without a rink as a centerpiece).

2. Administrative and Visitor Services

- a. Front Office- December was slow up front. There were some lake passes sold and a few reservations for 2024.

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), and Meeder Investment Report for the Nov. (Attachment E), California Class Report Dec. (Attachment F) and Profit & Loss Comparison (Attachment G).
- b. Impact Fees - For the month of Dec, the District received a total of \$1,304.62 in impact fees.
- c. Investments –
 - i. Five Star Bank Interest deposits: Investment Money Market = \$3,144.45 and Grant Money Market = \$2,191.63.
 - ii. Meeder Investment: for the month of Nov. \$89,556.11
 - iii. California Class: \$4,713.07
- d. Updates – Staff will present some detailed mid-year budget review information to the Finance Committee.

4. Parks

- a. Parks Staff –It’s been another year of rebuilding our Park’s as well as our personal lives. I would like to reflect on the later of those two. When the Campfire devastated our ridge communities it did much more than some will ever know (and I hope they never do) when the world we knew was gone. Homes burned, friends moved away, families displaced, all the places you visited on a regular basis were gone, and you realized how much you took for granted on a daily basis. I hope that if we learned anything from this, it’s how precious every day is and the people in our lives are because as we have all come to know, they can be gone in the blink of an eye. To everyone here at PRPD, I want to take this opportunity to say, I appreciate you all.
- b. Ridge Hiking Association – Staff are planning with Paradise Stronger for 2024 hikes. Planning includes different locations each hike, explore butte county, incorporate PRPD kayaking, forest therapy session (CSU, Chico), and potentially a guided mushroom foray from the Bay Area Mycological Society. Stay tuned for 2024 hiking list!

5. Programs

- a. Christmas Tots – The Tiny Tots preschool program finished up its last session for 2023 on December 14. Twenty-nine total children participated in the program that included making gifts and a visit from Santa. The Monday through Thursday program will resume January 8. **(Figure 1 and 2)**

- b. Paradise On Ice – The Winter Wonderland, Paradise on Ice program has been running for over a month now. Starting on November 10th and running through January 11th so far it has produced around \$18,000 in sales and we have gained around \$21,000 in sponsorship donations. The rink has seen around 12 field trips, 7 rainy days, 4 large scale public events, 3 large scale rink rentals, and 1 half off skate day. There are 3 more half-off skate days that will occur, along with a free skate day (weather permitting). Events have been a great pull to participants in coming to the rink we have hosted a Taylor Swift Music Night, a Disco night, and a Sunset with Symphony night. We hired about 30 seasonal staff members that have been a terrific addition to the PRPD team. Public opinion on the synthetic ice has been very split, and people often will voice their negative opinions of the rink to the staff. Although, since receiving all necessary equipment to upkeep the rink there have been more positive reviews from patrons- but lack of attendance is still an issue. **(Figure 3 through 6)**

6. Outreach and Development

- a. Magalia Community Park - District Manager Efseaff attended the December 4, 2023, Board meeting. Arriving early allowed me to view the cooking program that the District provided funds under the Community Grant program. The MCP discussed funds officer election process, recruiting Board members, from NVCF and updates on other aspects of the organization. The MCP also discussed officer election process and

7. Volunteer Program

- a. Community Microscope Day – Last one of 2023! Community interest in microscope days has been steady with 8-15 participants each session. We have had a wide variety of interests and knowledge from participants seeking to promote and care for forest health on a residential level. Engagement and questions keep the session moving and everyone always brings a sample of compost from home to view under the microscope. Johnson-su bioreactor material is viewed and monitored at each session as well. We plan to continue microscope days in 2024 with four sessions a year. Next microscope day is 03/16/24 from 11am - 2pm.

Crain Memorial Park, Native Plant Trail – Volunteer Day on 12/08 with a small group of volunteers from Paradise and Chico focusing on the native plant trail by removing non-native invasives to promote the native plants identified on signage. California Climate Action Corps (CCAC) showed their support day of and expressed interest in long term volunteering to meet specific metrics (Fire mitigation, composting, planting). Currently in the planning phase with CCAC. Next volunteer day at Crain Memorial Park is 12/22/23 from 1pm – 3pm.

SELPA, WorkAbility Butte County Office of Education – Starting 12/20/23 we will have a student working weekly with the volunteer program assisting the coordinator with field projects and volunteer days. They will be able to get paid experience through SELPA while supporting ongoing volunteer opportunities.

8. Project Development

a. Acquisitions

- i. Shop (6220 Clark Road) – In Escrow – \$260,000 plus closing costs – A survey will be the next step.
- ii. LLA (Lot Line Adjustment) for Bille (No Site Address – APN 051-060-047-000) – Title in progress / TOP finalizing - \$1600

Photographs



Figure 1. Tiny Tots kids made gifts for their parents with teacher Lori.



Figure 2. A Tiny Tot during a Christmas Lunch.



Figure 3. Field Trip kids enjoying the Ice Rink.



Figure 4. Eras on Ice (Taylor Swift Night)



Figure 5. Eras on Ice (Taylor Swift Night)



Figure 6. Our Ice Rink Manager at Eras on Ice.

Attachments:

- A. Balance Sheet
- B. YTD Profit & Loss Budget vs. Actual
- C. Monthly Profit & Loss
- D. Investment and Reserve
- E. Meeder Investment Report
- F. California Class Report
- G. Profit & Loss Comparison

https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0110/2024.0110_BOD.District.Report.docx
1/4/2024

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01/02/24

Accrual Basis

PRPD
Balance Sheet
 As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	54,891.88
1001 · Tri Counties Bank Checking	50,000.00
1003 · Five Star Bank - Payroll	5,045.98
1005 · Petty Cash	300.00
1008 · North Valley Community Found	3,085.58
1010 · Treasury Cash - 2510	
1011 · General Operating	-1,427,896.64
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	20,000.00
Total 1010 · Treasury Cash - 2510	-797,196.64
1030 · Investments	
1031 · Five Star Bank Money Market	-1,039,504.41
1032 · Five Star Bank Grant M. M.	683,501.39
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	2,812.29
1033.02 · Capital Improvment & Acquisit	9,876,681.28
1033.03 · Current Operations	8,245,312.48
1033.04 · Desig Proj/Sp Use/Grant Match	772,998.03
1033.05 · Future Operations	19,324,951.05
1033.06 · Technology	154,599.60
1033.07 · Vehicle Fleet & Equipment	797,805.57
Total 1033 · Investment Reserves	39,175,160.30
1034 · US Bank (Meeder Investments)	-89,556.11
1035 · Tri Counties Bank	100.00
1036 · California Class	-4,713.07
Total 1030 · Investments	38,724,988.10
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	
1114-1 · Bille Park Donations	125.00
1114-10 · Swim Scholarship Fund	997.82
1114-11 · Dog Park Donations	2,874.61
1114-12 · Coutolenc Camp Fund	5,680.75
1114-13 · Ice Rink Donations	186,511.83
1114-14 · General Donations	15,987.00
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	773.60
Total 1114-4 · Sports Equipment Donations	773.60
1114-5 · Pam Young Fund	1,000.00
1114-6 · Easter Egg Scholarships	4,593.61
1114-7 · Child-Youth Scholarships	
1114-71 · Summer Camp Scholarship	1,000.00
1114-7 · Child-Youth Scholarships - Other	2,792.50
Total 1114-7 · Child-Youth Scholarships	3,792.50
1114-8 · McGreehan Children's Schlshp	2,390.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	223.24
Total 1114 · Designated Donations-2514	232,544.32

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Accrual Basis

PRPD
Balance Sheet
As of December 31, 2023

	Dec 31, 23
Total 1100 · Designated Treasury Funds	292,653.58
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	9,910.58
1121 · Park Acqui Unincorp - 2521	43,937.61
1122 · Park Dev Unincorp - 2522	153,366.92
1124 · District Fac Unincorp - 2524	58,387.22
1126 · Park Acqui Incorp - 2526	209,873.43
1127 · Park Dev Incorp - 2527	619,661.13
1128 · District Fac Incorp - 2528	123,430.29
Total 1119 · Impact Fees	1,218,567.18
Total Checking/Savings	39,552,335.66
Other Current Assets	
1310 · Miscellaneous Receivables	-0.02
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
Total 1500 · FMV Adjustments	5,057.76
Total Other Current Assets	5,057.74
Total Current Assets	39,557,393.40
Fixed Assets	
1710 · Land	874,863.19
1715 · Land Development	19,349.00
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,398,496.78
1740 · Vehicles	110,908.61
1798 · Accum Depr - Furn Fixture Equip	-332,563.00
1799 · Accum Depr - Buildings	-4,441,294.77
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	6,569.00
1810.3 · CIP-Buffer Study (BRIC)	5,649.00
1810.4 · CIP-OHV Study	3,208.03
Total 1810 · CIP-Planning	172,698.30
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	33,551.12
1820.2 · Buffer (TNC)	70,029.34
Total 1820 · CIP-Acquisition	103,580.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	207,368.39
1830.3 · CIP-Per Capita Program (PCP)	57,615.38
Total 1830 · CIP-Development	265,563.78
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.2 · CIP-Cal Recycle	248,661.52
1840.4 · CIP-RTGGP Trails Grant	32,728.27
1840.5 · Existing Park Improvements	450,137.63
1840.6 · CIP-California ReLeaf (CRL)	26,230.64
1840.7 · Recovery Projects	11,347.69
1840.8 · CIP-Rotary Grant (PRF)	4,486.80
1840.9 · CIP-Rural Rec & Tourism (RRT)	1,426.60

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01/02/24

Accrual Basis

PRPD
Balance Sheet
As of December 31, 2023

	Dec 31, 23
Total 1840 · CIP-Facility & Park Amenities	776,266.32
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	173.56
1850.2 · Elements Grant (CNRA)	63,681.95
1850.3 · Far Northern Grant (FNRC)	19,023.35
Total 1850 · CIP-Programs	82,878.86
1800 · Construction in Progress - Other	86,521.96
Total 1800 · Construction in Progress	1,487,509.68
Total Fixed Assets	4,868,183.02
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	225,719.00
Total Other Assets	526,041.00
TOTAL ASSETS	44,951,617.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	111.63
Total Accounts Payable	111.63
Other Current Liabilities	
2100 · Payroll Liabilities	
2120 · Payroll Taxes Payable	-12,258.75
2130 · Health Benefits Payable	-18,742.05
2140 · FSA payable	-60.38
2160 · 457 Retirement Payable	2,375.00
2170 · CalPers Payable	43,944.37
2180 · Garnishments payable	47.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	15,754.27
2193 · Vacation leave payable	41,590.04
Total 2190 · Accrued Leave Payable	57,344.31
Total 2100 · Payroll Liabilities	72,650.00
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	193,264.00
2440 · Deferred CIP Revenue	200,000.00
Total 2400 · Deferred Revenue	393,264.00
Total Other Current Liabilities	466,914.00
Total Current Liabilities	467,025.63
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	60,174.29
2805 · CalPers Pension Liability	188,475.00
2806 · OPEB Liability	391,761.00
Total Long Term Liabilities	640,410.29
Total Liabilities	1,107,435.92
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99

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01/02/24

Accrual Basis

PRPD
Balance Sheet
As of December 31, 2023

	Dec 31, 23
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Capital Outlay	606,700.00
Total 3000 · General Fund Balances-2510	901,149.99
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	886,393.39
Total 3200 · Designated Fund Balances	1,024,225.15
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	40,257,582.87
3999 · Opening Balance Equity	-354,580.80
Net Income	-1,172,890.89
Total Equity	43,844,181.50
TOTAL LIABILITIES & EQUITY	44,951,617.42

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PRPD

Profit & Loss Budget vs. Actual

01/02/24

July through December 2023

Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	0.00	1,146,000.00	-1,146,000.00	0.0%
4200 · Impact Fee revenue	36,229.04	103,000.00	-66,770.96	35.2%
4300 · Program Income	125,807.18	314,000.00	-188,192.82	40.1%
4350 · Concession & Merchandise sales	0.00	1,600.00	-1,600.00	0.0%
4400 · Donation & Fundraising Income	24,362.51	75,000.00	-50,637.49	32.5%
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	408,930.02	1,187,200.00	-778,269.98	34.4%
Total Income	647,678.09	4,561,800.00	-3,914,121.91	14.2%
Gross Profit	647,678.09	4,561,800.00	-3,914,121.91	14.2%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	921,050.12	2,079,700.00	-1,158,649.88	44.3%
5020 · Employer Taxes	71,340.80	165,900.00	-94,559.20	43.0%
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	155,972.80	504,300.00	-348,327.20	30.9%
Total 5030 · Employee Benefits	164,219.28	504,300.00	-340,080.72	32.6%
5040 · Workers Comp Expense	151,078.00	97,900.00	53,178.00	154.3%
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%
Total 5000 · Payroll Expenses	1,313,370.20	2,862,200.00	-1,548,829.80	45.9%
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%
Total 5100 · Program Expenses	38,515.27	49,800.00	-11,284.73	77.3%
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	2,157.52	5,300.00	-3,142.48	40.7%
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	22,967.64	30,000.00	-7,032.36	76.6%
5270 · Education, Training & Staff Dev	672.39	17,800.00	-17,127.61	3.8%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	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%
Total 5280 · Equip., Tools & Furn (<\$5k)	10,011.61	78,100.00	-68,088.39	12.8%
5290 · Equipment Rental	84,861.90	171,100.00	-86,238.10	49.6%
5300 · Insurance	72,352.00	117,000.00	-44,648.00	61.8%
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	58,897.84	310,000.00	-251,102.16	19.0%
5330 · Professional & Outside services - Other	0.00	0.00	0.00	0.0%
Total 5330 · Professional & Outside services	64,093.12	660,800.00	-596,706.88	9.7%

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PRPD

Profit & Loss Budget vs. Actual

01/02/24

July through December 2023

Accrual Basis

	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%
Total 5360 · Repair & Maintenance	66,454.68	182,200.00	-115,745.32	36.5%
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%
Total 5370 · Supplies - Consumable	11,455.24	30,000.00	-18,544.76	38.2%
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	0.00	2,000.00	-2,000.00	0.0%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
Total 5400 · Transportation, Meals & Travel	22,398.08	66,000.00	-43,601.92	33.9%
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%
Total 5410 · Utilities	70,965.76	197,700.00	-126,734.24	35.9%
Total Expense	1,820,568.98	4,587,900.00	-2,767,331.02	39.7%
Net Ordinary Income	-1,172,890.89	-26,100.00	-1,146,790.89	4,493.8%
Other Income/Expense				
Other Expense				
9990 · Prior Period Audit Adjustment	-218.79			
9999 · Misc. Expense	218.79			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	-1,172,890.89	-26,100.00	-1,146,790.89	4,493.8%

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01/02/24

Accrual Basis

PRPD
Profit & Loss
December 2023

	Dec 23
Ordinary Income/Expense	
Income	
4200 · Impact Fee revenue	1,304.62
4300 · Program Income	15,822.55
4400 · Donation & Fundraising Income	7,428.00
4900 · Interest Income	2,193.66
	26,748.83
Total Income	26,748.83
Gross Profit	26,748.83
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	153,883.74
5020 · Employer Taxes	12,062.76
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,326.02
5030.2 · Admin Fee for Active	26.56
5030.3 · Admin Fee for Retired	13.19
5030 · Employee Benefits - Other	24,535.76
	25,901.53
5040 · Workers Comp Expense	94,725.00
5060 · Other Personnel Costs	480.80
	287,053.83
Total 5000 · Payroll Expenses	287,053.83
5100 · Program Expenses	
5110 · Concession & Merchandise Exp.	1,093.30
5120 · Program Contract Labor	2,105.40
5130 · Program Supplies	3,937.02
	7,135.72
Total 5100 · Program Expenses	7,135.72
5200 · Advertising & Promotion	569.55
5220 · Bank & Merchant Fees	245.33
5240 · Copying & Printing	1,869.85
5260 · Dues, Mbrshps, Subscr, & Pubs	2,425.01
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	1,728.50
5286 · Small Tools & Equipment	366.31
	2,094.81
Total 5280 · Equip., Tools & Furn (<\$5k)	2,094.81
5290 · Equipment Rental	922.00
5330 · Professional & Outside services	
5332 · Accounting	3,100.00
5334 · Legal	585.00
5338 · Other Prof. & Outside Labor	12,183.75
	15,868.75
Total 5330 · Professional & Outside services	15,868.75
5340 · Postage & Delivery	210.68
5350 · Rent-Facility use fees	15.64
5360 · Repair & Maintenance	
5361 · Building R&M	174.73
5362 · Equipment R&M	566.78
5363 · General R&M	24.02
5364 · Grounds R&M	3,153.66
5365 · Pool R&M	7.05
5366 · Vehicle R&M	2,211.68
5367 · Janitorial	1,422.97
5368 · Security	660.59
	8,221.48
Total 5360 · Repair & Maintenance	8,221.48
5370 · Supplies - Consumable	
5372 · Office Supplies	1,357.77

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01/02/24

Accrual Basis

PRPD
Profit & Loss
December 2023

	Dec 23
5374 · Safety & staff supplies	1,325.10
Total 5370 · Supplies - Consumable	2,682.87
5380 · Taxes, Lic., Notices & Permits	227.34
5390 · Telephone & Internet	1,494.32
5400 · Transportation, Meals & Travel	
5402 · Air, Lodging & Other Travel	684.81
5404 · Fuel	2,510.21
5406 · Meals	753.57
Total 5400 · Transportation, Meals & Travel	3,948.59
5410 · Utilities	
5412 · Electric & Gas	234.20
5414 · Water	4,510.48
5416 · Garbage	1,145.74
Total 5410 · Utilities	5,890.42
Total Expense	340,876.19
Net Ordinary Income	-314,127.36
Net Income	-314,127.36

**Paradise Recreation & Park District
Investment & Reserves Report
30-Nov-23**

Summary	Maximum	6/30/2023	FY 2023-2024	FY 2023-2024	11/30/2023	Annual
Reserve Funds	Target	Balance	Allocated	Interest	Balance	Funding Goal
CalPERS 115 Trust	500,000	180,648.33	0.00	2,158.77	182,807.11	30,000
Capital Improvement & Acquisition	25,000,000	9,659,983.90	0.00	115,438.14	9,775,422.04	100,000
Current Operations	8,000,000	8,147,587.88	0.00	97,364.80	8,244,952.68	50,000
Designated Project/Special Use/Grant Matching	1,500,000	763,836.35	0.00	9,127.95	772,964.30	50,000
Future Operations	25,000,000	19,095,909.13	0.00	228,198.75	19,324,107.88	100,000
Technology	150,000	152,767.27	0.00	1,825.59	154,592.86	5,000
Vehicle Fleet & Equipment	1,000,000	763,836.35	0.00	9,127.95	772,964.30	75,000
Total Reserves Funds	61,150,000	38,764,569.23	0.00	463,241.95	39,227,811.18	410,000

Detail	11/30/2023	FY 2023 - 2024 Interest Earned
Reserve Accounts		
CalPERS 115 Trust	182,807.11	427.80
Capital Improvement & Acquisition	9,775,422.04	22,875.96
Current Operations	8,244,952.68	19,294.43
Designated Project/Special Use/Grant Matching	772,964.30	1,808.85
Future Operations	19,324,107.88	45,221.33
Technology	154,592.86	361.77
Vehicle Fleet & Equipment	772,964.30	1,808.85
General Operating	2,339,349.99	5,614.63
Sub-Total Reserve Accounts	41,627,070.17	97,413.63
Add/Subtract Changes	* -3,906,310.44	
Total Reserve Accounts	37,720,759.73	

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
Grant Money Market Account	681,309.76	0.00	2,191.63	683,501.39
Five Star Investment Money Market	520,193.49 *	500,000.00	3,144.45	1,023,337.94
Payroll Interest Checking	5,010.38	33.57	2.03	5,045.98
Total Five Star	1,206,513.63	500,033.57	5,338.11	1,711,885.31

Mechanics	Deposits	Checks/Fees
Checking (as of Nov. 30, 2023)	270,019.06	61,961.69
Total	270,019.06	61,961.69

Tri Counties	Deposits	Checks/Fees
Money Market (as of Nov. 30, 2023)	0.00	500,554.09
Total	0.00	500,554.09

* Funds transferred to California Class and Butte County General Fund

* Funds transferred to Butte County for General Funds Operating

Total in interest earning accounts	39,714,371.01	99,607.29
Other Investment Income		0.00
Total		99,607.29

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



Paradise Recreation & Park District - Operating Account

Monthly Investment Report
November 30, 2023

Your Investment Representative:

Jim McCourt

(614) 923-1151

jmccourt@meederinvestment.com

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

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

Paradise Recreation & Park District - Operating Account

PORTFOLIO SUMMARY

As of November 30, 2023



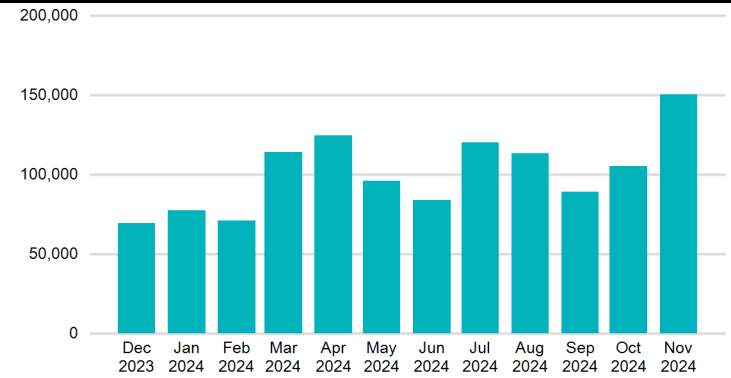
MONTHLY RECONCILIATION

Beginning Book Value	35,514,396.62
Contributions	
Withdrawals	
Prior Month Management Fees	(2,370.97)
Prior Month Custodian Fees	(298.84)
Realized Gains/Losses	457.50
Purchased Interest	(8,597.22)
Gross Interest Earnings	100,365.64
Ending Book Value	35,603,952.73

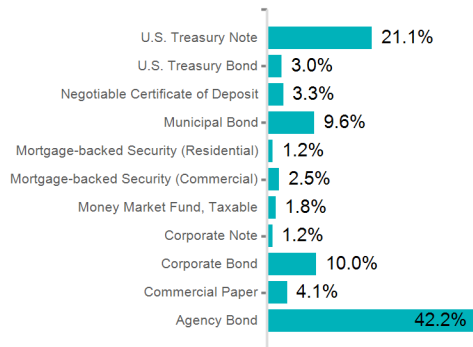
PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	4.69%
Portfolio Effective Duration	2.15 yrs
Weighted Average Maturity	2.36 yrs
Weighted Average Life	2.45 yrs

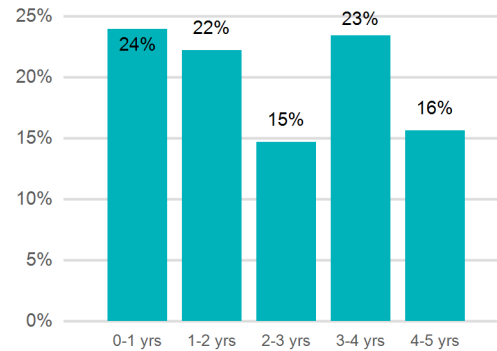
PROJECTED MONTHLY INCOME SCHEDULE



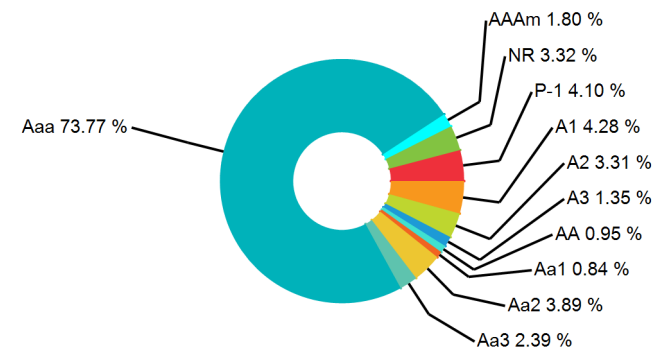
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY



Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of November 30, 2023



CUSIP	SECURITY DESCRIPTION	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024
023135BR6	Amazon.com, Inc. 1.200% 06/03/2027	4,500						4,500					
037833DB3	Apple Inc. 2.900% 09/12/2027				7,250						7,250		
05531FBB8	Truist Financial Corporation 2.850% 10/26/2024					7,125						27,305	
05580AS39	BMW Bank of North America 4.800% 11/10/2025						5,744						5,807
06740KRH2	Barclays Bank Delaware 4.950% 11/17/2025						5,924						5,989
13063D2T4	California, State of 5.500% 10/01/2025					5,500						5,500	
14913R2Y2	Caterpillar Financial Services Corporation 4.900% 01/17/2025		12,250						12,250				
166764BX7	Chevron Corporation 1.995% 05/11/2027						3,491						3,491
178180GS8	City National Corporation 4.900% 11/24/2025						5,937						6,002
20772KAG4	Connecticut, State of 3.230% 01/15/2025		8,075						8,075				
24422EUX5	John Deere Capital Corporation 2.600% 03/07/2024				11,988								
250375LA8	Desert Community College District 3.000% 08/01/2027			4,800						4,800			
2546732B1	Discover Bank 4.900% 11/30/2027						5,937						6,002
3130AAAG3	FHLB 2.625% 12/11/2026	4,791						4,791					
3130ALF25	FHLB 0.400% 11/26/2024			1,150						1,150			51,417
3130ALGR9	FHLB 0.85% 02/26/26			1,275						1,275			
3130ALHH0	FHLB 0.960% 03/05/2026				1,560						1,560		
3130ALNU4	FHLB 0.680% 03/24/2025				1,530						1,530		
3130AMHH8	FHLB 0.410% 08/01/2024	882						882		32,802			
3130AMWV0	FHLB 1.000% 07/07/2028		2,500						2,500				

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of November 30, 2023



CUSIP	SECURITY DESCRIPTION	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024
3130AMWW8	FHLB 1.100% 09/30/2026				1,705						1,705		
3130AN4D9	FHLB 0.750% 06/30/2025	1,594						1,594					
3130AP3A1	FHLB 0.850% 06/29/2026				1,594						1,594		
3130AQBD4	FHLB 1.200% 12/30/2024	2,700						2,700					
3130AQF65	FHLB 1.250% 12/21/2026	2,188						2,188					
3130AQUG6	FHLB 1.770% 11/25/2025						4,425						4,425
3130ATND5	FHLB 4.375% 09/13/2024				6,453						9,085		
3130ATPW1	FHLB 4.625% 12/08/2023	4,648											
3130ATT31	FHLB 4.500% 10/03/2024					11,250						14,205	
3130AXEL8	FHLB 4.750% 09/08/2028				8,336						9,619		
313373B68	FHLB 4.375% 03/13/2026				8,422						8,422		
3133EAG44	FFCB 2.630% 08/03/2026			4,050						4,050			
3133ELC28	FFCB 0.730% 05/27/2025						1,643						1,643
3133ELY32	FFCB 0.550% 07/22/2026		825						825				
3133EM5W8	FFCB 0.680% 09/22/2025				1,445						1,445		
3133EMQG0	FFCB 0.320% 02/10/2025			680						680			
3133EMUP5	FFCB 0.710% 04/01/2025					1,509						1,509	
3133EN5N6	FFCB 4.000% 01/06/2028		9,400						9,400				
3133ENEQ9	FFCB 1.640% 05/24/2027						2,870						2,870
3133ENKG4	FFCB 1.470% 01/11/2027		3,491						3,491				
3133ENL99	FFCB 3.375% 09/15/2027				5,906						5,906		
3133ENZ37	FFCB 4.875% 01/10/2025		10,359						10,359				
3133EPFU4	FFCB 3.500% 04/12/2028					9,625						9,625	
3133EPNH4	FFCB 3.875 06/21/2028	9,688						9,688					
3133XG6E9	FHLB 5.750% 06/12/2026	10,494						10,494					

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of November 30, 2023



CUSIP	SECURITY DESCRIPTION	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024
3133XVDG3	FHLB 4.375% 09/13/2024				3,938						5,435		
3135G06J7	FNMA 0.650% 12/10/2025	1,056						1,056					
3136G4G56	FNMA 0.450% 07/29/2024		900						30,716				
3137BLVK1		988	943	897	851	805	759	713	667	620	573	527	480
3137BVZ82	Federal Home Loan Mortgage Corporation 3.430% 01/25/2027	1,247	1,216	1,185	1,154	1,123	1,092	1,060	1,029	997	966	934	902
3137HAST4	Federal Home Loan Mortgage Corporation 4.850% 09/25/2028	1,692	1,718	1,718	1,690	1,662	1,635	1,607	1,578	1,550	1,522	1,493	1,465
378612AH8	Glendora, City of 1.988% 06/01/2025	4,274						4,274					
4497W0FE3	ING (U.S.) Funding LLC 06/14/2024							19,902					
46640PC43	J.P. Morgan Securities LLC 03/04/2024				17,754								
48133U5Z1	JPMorgan Chase Financial Company LLC 5.200% 05/24/2024						11,050						
62479LDW2	MUFG Bank, Ltd. 04/30/2024					24,080							
692039SE1	Oxnard Union High School District 0.852% 08/01/2024			1,811						30,919			
69371RR57	PACCAR Financial Corp. 0.900% 11/08/2024						2,138						36,499
70914PW40	Pennsylvania, Commonwealth of 0.950% 08/01/2025			1,900						1,900			
742651DP4	PEFCO 2.450% 07/15/2024		4,288						17,934				
742651DZ2	PEFCO 3.900% 10/15/2027					9,263						9,263	
76913CBB4	Riverside, County of 2.963% 02/15/2027			7,408						7,408			
795451CJ0	Sallie Mae Bank 5.000% 11/18/2025						6,058						6,125
799017WC8	San Mateo Union High School District 2.187% 09/01/2027				5,468						5,468		

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of November 30, 2023



CUSIP	SECURITY DESCRIPTION	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024
801139AE6	Santa Ana, City of 1.176% 08/01/2026			2,234						2,234			
86787EBC0	Truist Bank 3.200% 04/01/2024					17,872							
880591EU2	TNNLL 2.875% 02/01/2027			5,031						5,031			
880591EZ1	TVA 3.875% 03/15/2028				11,625						11,625		
9128284N7	UST 2.875% 05/15/2028						7,188						7,188
9128286A3	UST 2.625% 01/31/2026		3,938						3,938				
9128286S4	UST 2.375% 04/30/2026					5,047						5,047	
9128286X3	UST 2.125% 05/31/2026						4,516						4,516
912828B66	UST 2.750% 02/15/2024			19,074									
912828U24	UST 2.000% 11/15/2026						5,750						5,750
912828YQ7	UST 1.625% 10/31/2026					4,469						4,469	
91282CEF4	UST 2.500% 03/31/2027				4,375						4,375		
91282CEN7	UST 2.750% 04/30/2027					4,813						4,813	
91282CER8	UST 2.500% 05/31/2024						20,021						
91282CEW7	UST 3.250% 06/30/2027	8,125						8,125					
91282CFB2	UST 2.750% 07/31/2027		7,563						7,563				
91282CFE6	UST 3.125% 08/15/2025			7,031						7,031			
91282CFM8	UST 4.125% 09/30/2027				11,344						11,344		
91282CFP1	UST 4.250% 10/15/2025					9,563						9,563	
91282CFU0	UST 4.125% 10/31/2027					11,034						11,034	
91282CGC9	UST 3.875% 12/31/2027	10,559						10,559					
91282CGH8	UST 3.500% 01/31/2028		10,063						10,063				
91282CHX2	UST 4.375% 08/31/2028			10,828						10,828			
TOTAL		69,424	77,527	71,072	114,387	124,739	96,177	84,131	120,387	113,276	89,423	105,285	150,570

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of November 30, 2023



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Cash and Cash Equivalents											
31846V567	First American Funds, Inc.	11/30/2023 11/30/2023	\$650,843.36	\$650,843.36	\$650,843.36	5.25%	0.003 0.003	\$1.00 \$650,843.36	\$0.00	1.80%	AAAm
SubTotal			\$650,843.36	\$650,843.36	\$650,843.36	5.25%		\$650,843.36	\$0.00	1.80%	
Agency Bond											
3130ATPW1	FHLB 4.625% 12/08/2023	11/4/2022 11/7/2022	\$500,000.00	\$498,500.00	\$498,500.00	4.90%	0.022 0.024	\$99.97 \$499,870.00	\$1,370.00	1.39%	Aaa AA+
742651DP4	PEFCO 2.450% 07/15/2024	11/21/2022 11/22/2022	\$350,000.00	\$336,353.50	\$336,353.50	4.94%	0.625 0.604	\$98.32 \$344,109.50	\$7,756.00	0.95%	Aaa AA+
3136G4G56	FNMA 0.450% 07/29/2024	11/3/2022 11/4/2022	\$400,000.00	\$370,184.00	\$370,184.00	4.98%	0.663 0.646	\$96.84 \$387,376.00	\$17,192.00	1.07%	Aaa AA+
3130AMHH8	FHLB 0.410% 08/01/2024	11/3/2022 11/4/2022	\$430,000.00	\$397,492.00	\$397,492.00	5.00%	0.671 0.654	\$96.77 \$416,119.60	\$18,627.60	1.15%	Aaa AA+
3130ATND5	FHLB 4.375% 09/13/2024	11/3/2022 11/4/2022	\$295,000.00	\$292,368.60	\$292,368.60	4.88%	0.789 0.760	\$99.37 \$293,138.55	\$769.95	0.81%	Aaa AA+
3133XVDG3	FHLB 4.375% 09/13/2024	11/3/2022 11/4/2022	\$180,000.00	\$178,502.22	\$178,502.22	4.85%	0.789 0.760	\$99.33 \$178,788.60	\$286.38	0.50%	Aaa AA+
3130ATT31	FHLB 4.500% 10/03/2024	11/8/2022 11/9/2022	\$500,000.00	\$497,045.00	\$497,045.00	4.83%	0.844 0.813	\$99.42 \$497,105.00	\$60.00	1.38%	Aaa AA+
3130ALF25	FHLB 0.400% 11/26/2024	11/3/2022 11/4/2022	\$575,000.00	\$524,158.50	\$524,158.50	4.97%	0.992 0.966	\$95.35 \$548,251.00	\$24,092.50	1.52%	Aaa AA+
3130AQBD4	FHLB 1.200% 12/30/2024	11/8/2022 11/9/2022	\$450,000.00	\$415,948.50	\$415,948.50	4.97%	1.085 1.050	\$95.78 \$431,028.00	\$15,079.50	1.19%	Aaa AA+
3133ENZ37	FFCB 4.875% 01/10/2025	11/3/2022 11/10/2022	\$425,000.00	\$425,027.20	\$425,027.20	4.88%	1.115 1.054	\$99.67 \$423,610.25	(\$1,416.95)	1.17%	Aaa AA+
3133EMQG0	FFCB 0.320% 02/10/2025	11/7/2022 11/8/2022	\$425,000.00	\$383,626.25	\$383,626.25	4.93%	1.200 1.168	\$94.39 \$401,166.00	\$17,539.75	1.11%	Aaa AA+
3130ALNU4	FHLB 0.680% 03/24/2025	11/4/2022 11/7/2022	\$450,000.00	\$407,164.50	\$407,164.50	4.97%	1.315 1.278	\$94.41 \$424,849.50	\$17,685.00	1.18%	Aaa AA+
3133EMUP5	FFCB 0.710% 04/01/2025	11/4/2022 11/7/2022	\$425,000.00	\$384,595.25	\$384,595.25	4.96%	1.337 1.300	\$94.47 \$401,489.00	\$16,893.75	1.11%	Aaa AA+
3133ELC28	FFCB 0.730% 05/27/2025	11/7/2022 11/8/2022	\$450,000.00	\$405,544.50	\$405,544.50	4.89%	1.490 1.449	\$93.92 \$422,622.00	\$17,077.50	1.17%	Aaa AA+

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of November 30, 2023



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
3130AN4D9	FHLB 0.750% 06/30/2025	11/7/2022 11/8/2022	\$425,000.00	\$381,947.50	\$381,947.50	4.88%	1.584 1.534	\$93.57 \$397,659.75	\$15,712.25	1.10%	Aaa AA+
3133EM5W8	FFCB 0.680% 09/22/2025	11/7/2022 11/8/2022	\$425,000.00	\$378,304.83	\$378,304.83	4.82%	1.814 1.760	\$92.89 \$394,799.50	\$16,494.67	1.09%	Aaa AA+
3130AQUG6	FHLB 1.770% 11/25/2025	11/3/2022 11/4/2022	\$500,000.00	\$456,035.00	\$456,035.00	4.90%	1.989 1.901	\$94.45 \$472,235.00	\$16,200.00	1.31%	Aaa AA+
3135G06J7	FNMA 0.650% 12/10/2025	11/7/2022 11/8/2022	\$325,000.00	\$285,935.00	\$285,935.00	4.89%	2.030 1.965	\$92.15 \$299,481.00	\$13,546.00	0.83%	Aaa AA+
3130ALGR9	FHLB 0.85% 02/26/26	11/7/2022 11/8/2022	\$300,000.00	\$263,169.00	\$263,169.00	4.93%	2.244 2.166	\$91.94 \$275,829.00	\$12,660.00	0.76%	Aaa AA+
3130ALHH0	FHLB 0.960% 03/05/2026	11/7/2022 11/8/2022	\$325,000.00	\$286,334.75	\$286,334.75	4.88%	2.263 2.180	\$91.92 \$298,749.75	\$12,415.00	0.83%	Aaa AA+
313373B68	FHLB 4.375% 03/13/2026	11/28/2022 11/29/2022	\$385,000.00	\$385,704.55	\$385,704.55	4.31%	2.285 2.131	\$99.59 \$383,402.25	(\$2,302.30)	1.06%	Aaa AA+
3133XG6E9	FHLB 5.750% 06/12/2026	11/17/2022 11/18/2022	\$365,000.00	\$382,939.75	\$382,939.75	4.25%	2.534 2.284	\$102.78 \$375,154.30	(\$7,785.45)	1.04%	Aaa AA+
3130AP3A1	FHLB 0.850% 06/29/2026	11/8/2022 11/9/2022	\$375,000.00	\$326,250.00	\$326,250.00	4.79%	2.581 2.486	\$91.00 \$341,238.75	\$14,988.75	0.95%	Aaa AA+
3133ELY32	FFCB 0.550% 07/22/2026	11/7/2022 11/8/2022	\$300,000.00	\$257,709.00	\$257,709.00	4.74%	2.644 2.562	\$90.13 \$270,399.00	\$12,690.00	0.75%	Aaa AA+
3133EAG44	FFCB 2.630% 08/03/2026	11/8/2022 11/9/2022	\$308,000.00	\$286,992.55	\$286,992.55	4.64%	2.677 2.520	\$95.33 \$293,607.16	\$6,614.61	0.81%	Aaa AA+
3130AMVW8	FHLB 1.100% 09/30/2026	11/4/2022 11/7/2022	\$310,000.00	\$268,925.00	\$268,925.00	4.87%	2.836 2.708	\$90.83 \$281,576.10	\$12,651.10	0.78%	Aaa AA+
3130AAAG3	FHLB 2.625% 12/11/2026	11/22/2022 11/23/2022	\$365,000.00	\$343,943.15	\$343,943.15	4.19%	3.033 2.829	\$94.79 \$345,972.55	\$2,029.40	0.96%	Aaa AA+
3130AQF65	FHLB 1.250% 12/21/2026	11/7/2022 11/8/2022	\$350,000.00	\$306,731.60	\$306,731.60	4.58%	3.060 2.923	\$90.85 \$317,989.00	\$11,257.40	0.88%	Aaa AA+
3133ENKG4	FFCB 1.470% 01/11/2027	11/3/2022 11/4/2022	\$475,000.00	\$416,513.25	\$416,513.25	4.75%	3.118 2.923	\$91.11 \$432,758.25	\$16,245.00	1.20%	Aaa AA+
880591EU2	TNNLL 2.875% 02/01/2027	11/15/2022 11/16/2022	\$350,000.00	\$333,084.15	\$333,084.15	4.14%	3.175 2.955	\$95.11 \$332,881.50	(\$202.65)	0.92%	Aaa AA+
3133ENEQ9	FFCB 1.640% 05/24/2027	11/9/2022 11/10/2022	\$350,000.00	\$306,701.50	\$306,701.50	4.70%	3.482 3.240	\$90.70 \$317,439.50	\$10,738.00	0.88%	Aaa AA+
3133ENL99	FFCB 3.375% 09/15/2027	11/4/2022 11/7/2022	\$350,000.00	\$333,910.50	\$333,910.50	4.44%	3.795 3.483	\$96.34 \$337,190.00	\$3,279.50	0.93%	Aaa AA+

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742651DZ2	PEFCO 3.900% 10/15/2027	4/27/2023 5/3/2023	\$135,000.00	\$135,216.00	\$135,216.00	3.86%	3.877 3.530	\$97.56 \$131,706.00	(\$3,510.00)	0.36%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	4/28/2023 5/3/2023	\$130,000.00	\$129,792.00	\$129,792.00	3.94%	3.877 3.530	\$97.56 \$126,828.00	(\$2,964.00)	0.35%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	6/14/2023 6/16/2023	\$210,000.00	\$207,638.55	\$207,638.55	4.19%	3.877 3.530	\$97.56 \$204,876.00	(\$2,762.55)	0.57%	Aaa AA+
3133EN5N6	FFCB 4.000% 01/06/2028	1/27/2023 1/30/2023	\$470,000.00	\$475,611.80	\$475,611.80	3.73%	4.104 3.677	\$98.39 \$462,447.10	(\$13,164.70)	1.28%	Aaa AA+
880591EZ1	TVA 3.875% 03/15/2028	3/27/2023 3/30/2023	\$600,000.00	\$595,122.00	\$595,122.00	4.06%	4.293 3.872	\$98.08 \$588,504.00	(\$6,618.00)	1.63%	Aaa AA+
3133EPFU4	FFCB 3.500% 04/12/2028	4/14/2023 4/17/2023	\$550,000.00	\$543,339.50	\$543,339.50	3.77%	4.370 3.972	\$96.32 \$529,743.50	(\$13,596.00)	1.47%	Aaa AA+
3133EPNH4	FFCB 3.875 06/21/2028	6/15/2023 6/21/2023	\$500,000.00	\$497,775.00	\$497,775.00	3.97%	4.562 4.053	\$97.67 \$488,350.00	(\$9,425.00)	1.35%	Aaa AA+
3130AMWV0	FHLB 1.000% 07/07/2028	11/14/2023 11/15/2023	\$500,000.00	\$438,260.00 \$1,777.78	\$440,037.78	4.73%	4.605 4.296	\$88.16 \$440,820.00	\$2,560.00	1.22%	Aaa AA+
3130AXEL8	FHLB 4.750% 09/08/2028	11/14/2023 11/15/2023	\$405,000.00	\$409,179.60 \$2,297.81	\$411,477.41	4.51%	4.778 4.207	\$101.76 \$412,140.15	\$2,960.55	1.14%	Aaa AA+
SubTotal			\$15,938,000.00	\$14,949,575.55 \$4,075.59	\$14,953,651.14	4.63%		\$15,223,300.11	\$273,724.56	42.19%	
Commercial Paper											
46640PC43	J.P. Morgan Securities LLC 03/04/2024	6/8/2023 6/9/2023	\$440,000.00	\$422,246.00	\$422,246.00	5.63%	0.260 0.255	\$98.53 \$433,510.00	\$11,264.00	1.20%	P-1 A-1
62479LDW2	MUFG Bank, Ltd. 04/30/2024	8/15/2023 8/16/2023	\$600,000.00	\$575,920.00	\$575,920.00	5.83%	0.416 0.406	\$97.64 \$585,840.00	\$9,920.00	1.62%	P-1 A-1
4497W0FE3	ING (U.S.) Funding LLC 06/14/2024	9/19/2023 9/20/2023	\$474,000.00	\$454,098.32	\$454,098.32	5.89%	0.540 0.526	\$96.94 \$459,500.34	\$5,402.02	1.27%	P-1 A-1
SubTotal			\$1,514,000.00	\$1,452,264.32	\$1,452,264.32	5.79%		\$1,478,850.34	\$26,586.02	4.10%	
Corporate Bond											
24422EUX5	John Deere Capital Corporation 2.600% 03/07/2024	11/15/2022 11/17/2022	\$300,000.00	\$291,912.00	\$291,912.00	4.75%	0.268 0.264	\$99.22 \$297,657.00	\$5,745.00	0.82%	A2 A
86787EBC0	Truist Bank 3.200% 04/01/2024	11/7/2022 11/9/2022	\$400,000.00	\$388,528.00	\$388,528.00	5.36%	0.337 0.329	\$99.02 \$396,092.00	\$7,564.00	1.10%	A2 A

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05531FBB8	Truist Financial Corporation 2.850% 10/26/2024	11/21/2022 11/23/2022	\$500,000.00	\$479,820.00	\$479,820.00	5.08%	0.907 0.875	\$97.31 \$486,550.00	\$6,730.00	1.35%	A3 A-
69371RR57	PACCAR Financial Corp. 0.900% 11/08/2024	11/15/2022 11/17/2022	\$475,000.00	\$440,638.50	\$440,638.50	4.78%	0.942 0.917	\$95.91 \$455,582.00	\$14,943.50	1.26%	A1 A+
14913R2Y2	Caterpillar Financial Services Corporation 4.900% 01/17/2025	11/15/2022 11/18/2022	\$500,000.00	\$501,070.00	\$501,070.00	4.80%	1.134 1.073	\$99.80 \$498,985.00	(\$2,085.00)	1.38%	A2 A
166764BX7	Chevron Corporation 1.995% 05/11/2027	11/17/2022 11/21/2022	\$350,000.00	\$316,627.50	\$316,627.50	4.37%	3.447 3.243	\$91.72 \$321,034.00	\$4,406.50	0.89%	Aa2 AA-
023135BR6	Amazon.com, Inc. 1.200% 06/03/2027	2/10/2023 2/14/2023	\$750,000.00	\$656,025.00	\$656,025.00	4.43%	3.510 3.330	\$88.90 \$666,735.00	\$10,710.00	1.85%	A1 AA
037833DB3	Apple Inc. 2.900% 09/12/2027	1/30/2023 2/1/2023	\$500,000.00	\$473,255.00	\$473,255.00	4.19%	3.786 3.447	\$94.35 \$471,730.00	(\$1,525.00)	1.31%	Aaa AA+
SubTotal			\$3,775,000.00	\$3,547,876.00	\$3,547,876.00	4.70%		\$3,594,365.00	\$46,489.00	9.96%	

Corporate Note

48133U5Z1	JPMorgan Chase Financial Company LLC 5.200% 05/24/2024	4/20/2023 4/24/2023	\$425,000.00	\$425,000.00	\$425,000.00	5.20%	0.482 0.461	\$99.63 \$423,427.50	(\$1,572.50)	1.17%	A1 A-
SubTotal			\$425,000.00	\$425,000.00	\$425,000.00	5.20%		\$423,427.50	(\$1,572.50)	1.17%	

Mortgage-backed Security (Commercial)

3137BVZ82	Federal Home Loan Mortgage Corporation 3.430% 01/25/2027	5/18/2023 5/23/2023	\$500,000.00	\$486,093.75	\$486,093.75	4.89%	3.156 1.822	\$95.92 \$479,605.00	(\$6,488.75)	1.33%	Aaa AA+
3137HAST4	Federal Home Loan Mortgage Corporation 4.850% 09/25/2028	10/25/2023 10/31/2023	\$425,000.00	\$411,449.73	\$411,449.73	5.59%	4.825 2.367	\$100.02 \$425,102.00	\$13,652.27	1.18%	Aaa AA+
SubTotal			\$925,000.00	\$897,543.48	\$897,543.48	5.22%		\$904,707.00	\$7,163.52	2.51%	

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Mortgage-backed Security (Residential)											
3137BLVK1		7/20/2023 7/25/2023	\$450,000.00	\$431,718.75	\$431,718.75	5.20%	1.652 1.066	\$96.41 \$433,831.95	\$2,113.20	1.20%	Aaa AA+
SubTotal			\$450,000.00	\$431,718.75	\$431,718.75	5.20%		\$433,831.95	\$2,113.20	1.20%	
Municipal Bond											
692039SE1	Oxnard Union High School District 0.852% 08/01/2024	11/3/2022 11/7/2022	\$425,000.00	\$395,891.75	\$395,891.75	5.03%	0.671 0.653	\$97.09 \$412,636.75	\$16,745.00	1.14%	Aa2 A+
20772KAG4	Connecticut, State of 3.230% 01/15/2025	11/3/2022 11/7/2022	\$500,000.00	\$480,570.00	\$480,570.00	5.13%	1.129 1.077	\$97.71 \$488,530.00	\$7,960.00	1.35%	Aa3 AA-
378612AH8	Glendora, City of 1.988% 06/01/2025	11/8/2022 11/10/2022	\$430,000.00	\$396,894.30	\$396,894.30	5.24%	1.504 1.437	\$95.30 \$409,768.50	\$12,874.20	1.14%	AAA
70914PW40	Pennsylvania, Commonwealth of 0.950% 08/01/2025	11/7/2022 11/9/2022	\$400,000.00	\$359,156.00	\$359,156.00	5.00%	1.671 1.616	\$93.48 \$373,908.00	\$14,752.00	1.04%	Aa3 A+
13063D2T4	California, State of 5.500% 10/01/2025	11/10/2022 11/17/2022	\$200,000.00	\$204,024.00	\$204,024.00	4.74%	1.838 1.716	\$100.53 \$201,062.00	(\$2,962.00)	0.56%	Aa2 AA-
801139AE6	Santa Ana, City of 1.176% 08/01/2026	11/7/2022 11/9/2022	\$380,000.00	\$326,442.80	\$326,442.80	5.40%	2.671 2.556	\$89.93 \$341,726.40	\$15,283.60	0.95%	AA
76913CBB4	Riverside, County of 2.963% 02/15/2027	11/17/2022 11/21/2022	\$500,000.00	\$458,065.00	\$458,065.00	5.19%	3.214 2.981	\$94.04 \$470,205.00	\$12,140.00	1.30%	Aa2 AA
250375LA8	Desert Community College District 3.000% 08/01/2027	11/9/2022 11/14/2022	\$320,000.00	\$293,449.60	\$293,449.60	5.00%	3.671 3.380	\$94.33 \$301,840.00	\$8,390.40	0.84%	Aa1 AA
799017WC8	San Mateo Union High School District 2.187% 09/01/2027	11/4/2022 11/8/2022	\$500,000.00	\$440,145.00	\$440,145.00	5.02%	3.756 3.511	\$91.24 \$456,215.00	\$16,070.00	1.26%	Aaa
SubTotal			\$3,655,000.00	\$3,354,638.45	\$3,354,638.45	5.10%		\$3,455,891.65	\$101,253.20	9.58%	
Negotiable Certificate of Deposit											
05580AS39	BMW Bank of North America 4.800% 11/10/2025	11/7/2022 11/10/2022	\$240,000.00	\$239,460.00	\$239,460.00	4.88%	1.948 1.830	\$99.12 \$237,880.80	(\$1,579.20)	0.66%	

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06740KRH2	Barclays Bank Delaware 4.950% 11/17/2025	11/7/2022 11/16/2022	\$240,000.00	\$239,520.00	\$239,520.00	5.02%	1.967 1.847	\$99.45 \$238,672.80	(\$847.20)	0.66%	
795451CJ0	Sallie Mae Bank 5.000% 11/18/2025	11/15/2022 11/18/2022	\$243,000.00	\$243,000.00	\$243,000.00	5.00%	1.970 1.849	\$99.49 \$241,763.13	(\$1,236.87)	0.67%	
178180GS8	City National Corporation 4.900% 11/24/2025	11/15/2022 11/23/2022	\$243,000.00	\$242,514.00	\$242,514.00	4.97%	1.986 1.867	\$99.36 \$241,447.23	(\$1,066.77)	0.67%	
2546732B1	Discover Bank 4.900% 11/30/2027	11/18/2022 11/30/2022	\$243,000.00	\$243,000.00	\$243,000.00	4.90%	4.003 3.493	\$98.34 \$238,975.92	(\$4,024.08)	0.66%	
SubTotal			\$1,209,000.00	\$1,207,494.00	\$1,207,494.00	4.96%		\$1,198,739.88	(\$8,754.12)	3.32%	
U.S. Treasury Bond											
9128286A3	UST 2.625% 01/31/2026	11/7/2022 11/8/2022	\$300,000.00	\$282,269.53	\$282,269.53	4.62%	2.173 2.059	\$95.98 \$287,952.00	\$5,682.47	0.80%	Aaa AA+
9128286S4	UST 2.375% 04/30/2026	11/4/2022 11/7/2022	\$325,000.00	\$302,795.90	\$302,795.90	4.52%	2.416 2.304	\$95.16 \$309,257.00	\$6,461.10	0.86%	Aaa AA+
9128286S4	UST 2.375% 04/30/2026	2/13/2023 2/14/2023	\$100,000.00	\$94,710.94	\$94,710.94	4.15%	2.416 2.304	\$95.16 \$95,156.00	\$445.06	0.26%	Aaa AA+
9128286X3	UST 2.125% 05/31/2026	11/7/2022 11/8/2022	\$325,000.00	\$299,228.52	\$299,228.52	4.56%	2.501 2.367	\$94.47 \$307,011.25	\$7,782.73	0.85%	Aaa AA+
9128286X3	UST 2.125% 05/31/2026	2/13/2023 2/14/2023	\$100,000.00	\$93,828.12	\$93,828.12	4.15%	2.501 2.367	\$94.47 \$94,465.00	\$636.88	0.26%	Aaa AA+
SubTotal			\$1,150,000.00	\$1,072,833.01	\$1,072,833.01	4.49%		\$1,093,841.25	\$21,008.24	3.03%	
U.S. Treasury Note											
912828B66	UST 2.750% 02/15/2024	11/3/2022 11/4/2022	\$475,000.00	\$462,457.03	\$462,457.03	4.90%	0.211 0.208	\$99.45 \$472,363.75	\$9,906.72	1.31%	Aaa AA+
91282CER8	UST 2.500% 05/31/2024	11/4/2022 11/7/2022	\$425,000.00	\$410,291.02	\$410,291.02	4.82%	0.501 0.485	\$98.59 \$419,024.50	\$8,733.48	1.16%	Aaa AA+
91282CFE6	UST 3.125% 08/15/2025	11/8/2022 11/9/2022	\$450,000.00	\$433,107.42	\$433,107.42	4.58%	1.710 1.625	\$97.31 \$437,872.50	\$4,765.08	1.21%	Aaa AA+
91282CFP1	UST 4.250% 10/15/2025	11/8/2022 11/9/2022	\$450,000.00	\$446,027.34	\$446,027.34	4.57%	1.877 1.773	\$99.20 \$446,377.50	\$350.16	1.24%	Aaa AA+
912828YQ7	UST 1.625% 10/31/2026	11/9/2022 11/10/2022	\$300,000.00	\$269,812.50	\$269,812.50	4.41%	2.921 2.794	\$92.43 \$277,290.00	\$7,477.50	0.77%	Aaa AA+

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912828YQ7	UST 1.625% 10/31/2026	2/13/2023 2/14/2023	\$250,000.00	\$229,013.67	\$229,013.67	4.09%	2.921 2.794	\$92.43 \$231,075.00	\$2,061.33	0.64%	Aaa AA+
912828U24	UST 2.000% 11/15/2026	11/8/2022 11/9/2022	\$325,000.00	\$296,080.08	\$296,080.08	4.44%	2.962 2.821	\$93.40 \$303,543.50	\$7,463.42	0.84%	Aaa AA+
912828U24	UST 2.000% 11/15/2026	2/13/2023 2/14/2023	\$250,000.00	\$231,962.89	\$231,962.89	4.10%	2.962 2.821	\$93.40 \$233,495.00	\$1,532.11	0.65%	Aaa AA+
91282CEF4	UST 2.500% 03/31/2027	11/17/2022 11/18/2022	\$350,000.00	\$328,753.91	\$328,753.91	4.03%	3.334 3.131	\$94.33 \$330,162.00	\$1,408.09	0.91%	Aaa AA+
91282CEN7	UST 2.750% 04/30/2027	11/15/2022 11/16/2022	\$350,000.00	\$332,199.22	\$332,199.22	4.01%	3.416 3.277	\$94.97 \$332,391.50	\$192.28	0.92%	Aaa AA+
91282CEW7	UST 3.250% 06/30/2027	11/17/2022 11/18/2022	\$350,000.00	\$339,130.86	\$339,130.86	3.99%	3.584 3.287	\$96.44 \$337,533.00	(\$1,597.86)	0.94%	Aaa AA+
91282CEW7	UST 3.250% 06/30/2027	7/28/2023 7/31/2023	\$150,000.00	\$144,058.59 \$410.67	\$144,469.26	4.36%	3.584 3.287	\$96.44 \$144,657.00	\$598.41	0.40%	Aaa AA+
91282CFB2	UST 2.750% 07/31/2027	11/4/2022 11/7/2022	\$350,000.00	\$325,896.48	\$325,896.48	4.38%	3.668 3.399	\$94.67 \$331,338.00	\$5,441.52	0.92%	Aaa AA+
91282CFB2	UST 2.750% 07/31/2027	7/28/2023 7/31/2023	\$200,000.00	\$188,304.69	\$188,304.69	4.36%	3.668 3.399	\$94.67 \$189,336.00	\$1,031.31	0.52%	Aaa AA+
91282CFM8	UST 4.125% 09/30/2027	2/13/2023 2/14/2023	\$550,000.00	\$552,771.48	\$552,771.48	4.00%	3.836 3.484	\$99.30 \$546,133.50	(\$6,637.98)	1.51%	Aaa AA+
91282CFU0	UST 4.125% 10/31/2027	2/13/2023 2/14/2023	\$285,000.00	\$286,569.73	\$286,569.73	3.99%	3.921 3.567	\$99.32 \$283,050.60	(\$3,519.13)	0.78%	Aaa AA+
91282CFU0	UST 4.125% 10/31/2027	7/28/2023 7/31/2023	\$250,000.00	\$248,076.17	\$248,076.17	4.32%	3.921 3.567	\$99.32 \$248,290.00	\$213.83	0.69%	Aaa AA+
91282CGC9	UST 3.875% 12/31/2027	2/6/2023 2/7/2023	\$545,000.00	\$546,447.66	\$546,447.66	3.81%	4.088 3.673	\$98.42 \$536,399.90	(\$10,047.76)	1.49%	Aaa AA+
91282CGH8	UST 3.500% 01/31/2028	2/13/2023 2/14/2023	\$575,000.00	\$563,544.92	\$563,544.92	3.95%	4.173 3.783	\$96.98 \$557,658.00	(\$5,886.92)	1.55%	Aaa AA+
9128284N7	UST 2.875% 05/15/2028	5/15/2023 5/16/2023	\$500,000.00	\$485,820.31	\$485,820.31	3.50%	4.460 4.110	\$94.29 \$471,445.00	(\$14,375.31)	1.31%	Aaa AA+
91282CHX2	UST 4.375% 08/31/2028	11/14/2023 11/15/2023	\$495,000.00	\$493,839.84 \$4,521.63	\$498,361.47	4.43%	4.756 4.207	\$100.57 \$497,801.70	\$3,961.86	1.38%	Aaa AA+
	SubTotal		\$7,875,000.00	\$7,614,165.81 \$4,932.30	\$7,619,098.11	4.23%		\$7,627,237.95	\$13,072.14	21.14%	
Grand Total			\$37,566,843.36	\$35,603,952.73 \$9,007.89	\$35,612,960.62	4.69%		\$36,085,035.99	\$481,083.26	100.00%	

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of November 30, 2023



Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Amount	Purchased Interest	Total Cost	Yield at Cost
Purchase									
Purchase	11/14/2023	11/15/2023	91282CHX2	UST 4.375% 08/31/2028	495,000.00	493,839.84	4,521.63	498,361.47	4.43%
Purchase	11/14/2023	11/15/2023	3130AMWV0	FHLB 1.000% 07/07/2028	500,000.00	438,260.00	1,777.78	440,037.78	4.73%
Purchase	11/14/2023	11/15/2023	3130AXEL8	FHLB 4.750% 09/08/2028	405,000.00	409,179.60	2,297.81	411,477.41	4.51%
Total					1,400,000.00	1,341,279.44	8,597.22	1,349,876.66	

Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Cost	Total Proceeds	Realized Gain/Loss
Maturity								
Maturity	11/2/2023	11/2/2023	3130ATTY3	FHLB 4.750% 11/02/2023	500,000.00	499,912.50	500,000.00	87.50
Maturity	11/28/2023	11/28/2023	3130ATZ42	FHLB 4.875% 11/28/2023	500,000.00	499,630.00	500,000.00	370.00
Total					1,000,000.00	999,542.50	1,000,000.00	457.50

Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends					
Interest/Dividends	11/1/2023	11/1/2023	31846V567	First American Funds, Inc.	4,729.93
Interest/Dividends	11/2/2023	11/2/2023	3130ATTY3	FHLB 4.750% 11/02/2023	11,875.00
Interest/Dividends	11/8/2023	11/8/2023	69371RR57	PACCAR Financial Corp. 0.900% 11/08/2024	2,137.50
Interest/Dividends	11/10/2023	11/10/2023	05580AS39	BMW Bank of North America 4.800% 11/10/2025	5,807.34
Interest/Dividends	11/13/2023	11/13/2023	166764BX7	Chevron Corporation 1.995% 05/11/2027	3,491.25
Interest/Dividends	11/15/2023	11/15/2023	912828U24	UST 2.000% 11/15/2026	5,750.00

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of November 30, 2023



Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends	11/15/2023	11/15/2023	9128284N7	UST 2.875% 05/15/2028	7,187.50
Interest/Dividends	11/16/2023	11/16/2023	06740KRH2	Barclays Bank Delaware 4.950% 11/17/2025	5,988.82
Interest/Dividends	11/20/2023	11/20/2023	795451CJ0	Sallie Mae Bank 5.000% 11/18/2025	6,124.93
Interest/Dividends	11/24/2023	11/24/2023	178180GS8	City National Corporation 4.900% 11/24/2025	6,002.43
Interest/Dividends	11/24/2023	11/24/2023	3133ENEQ9	FFCB 1.640% 05/24/2027	2,870.00
Interest/Dividends	11/27/2023	11/27/2023	3133ELC28	FFCB 0.730% 05/27/2025	1,642.50
Interest/Dividends	11/27/2023	11/27/2023	3130AQUG6	FHLB 1.770% 11/25/2025	4,425.00
Interest/Dividends	11/27/2023	11/27/2023	3137BLVK1		1,168.50
Interest/Dividends	11/27/2023	11/27/2023	3137BVZ82	Federal Home Loan Mortgage Corporation 3.430% 01/25/2027	1,429.17
Interest/Dividends	11/27/2023	11/27/2023	3137HAST4	Federal Home Loan Mortgage Corporation 4.850% 09/25/2028	1,717.71
Interest/Dividends	11/28/2023	11/28/2023	3130ATZ42	FHLB 4.875% 11/28/2023	12,187.50
Interest/Dividends	11/30/2023	11/30/2023	9128286X3	UST 2.125% 05/31/2026	4,515.63
Interest/Dividends	11/30/2023	11/30/2023	91282CER8	UST 2.500% 05/31/2024	5,312.50
Interest/Dividends	11/30/2023	11/30/2023	2546732B1	Discover Bank 4.900% 11/30/2027	6,002.43
Total					100,365.64

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of November 30, 2023



Transaction Type	Trade Date	Settlement Date	Transaction Description	Amount
Custodian Fee				
Custodian Fee	11/27/2023	11/27/2023	Cash Out	(298.84)
Total				(298.84)
Management Fee				
Management Fee	11/13/2023	11/13/2023	Cash Out	(2,370.97)
Total				(2,370.97)

Paradise Recreation & Park District - Operating Account

STATEMENT DISCLOSURE

As of November 30, 2023



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Paradise Recreation & Park District
6626 Skyway
Paradise, CA 95969

California CLASS

California CLASS

Average Monthly Yield: 5.5417%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0077-0001	CC Reserve Fund	1,001,370.56	0.00	0.00	4,713.07	6,083.63	1,001,826.66	1,006,083.63
TOTAL		1,001,370.56	0.00	0.00	4,713.07	6,083.63	1,001,826.66	1,006,083.63



CC Reserve Fund

Account Summary

Average Monthly Yield: 5.5417%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,001,370.56	0.00	0.00	4,713.07	6,083.63	1,001,826.66	1,006,083.63

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
12/01/2023	Beginning Balance			1,001,370.56	
12/31/2023	Income Dividend Reinvestment	4,713.07			
12/31/2023	Ending Balance			1,006,083.63	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
12/01/2023	0.000456048	5.5486%
12/02/2023	0.000000000	5.5486%
12/03/2023	0.000000000	5.5486%
12/04/2023	0.000152623	5.5707%
12/05/2023	0.000152273	5.5580%
12/06/2023	0.000151828	5.5417%
12/07/2023	0.000151777	5.5399%
12/08/2023	0.000455241	5.5388%
12/09/2023	0.000000000	5.5388%
12/10/2023	0.000000000	5.5388%
12/11/2023	0.000151914	5.5449%
12/12/2023	0.000151862	5.5430%
12/13/2023	0.000151788	5.5403%
12/14/2023	0.000151866	5.5431%
12/15/2023	0.000455943	5.5473%
12/16/2023	0.000000000	5.5473%
12/17/2023	0.000000000	5.5473%
12/18/2023	0.000152074	5.5507%
12/19/2023	0.000152082	5.5510%
12/20/2023	0.000151677	5.5362%
12/21/2023	0.000151519	5.5305%
12/22/2023	0.000605108	5.5216%
12/23/2023	0.000000000	5.5216%
12/24/2023	0.000000000	5.5216%
12/25/2023	0.000000000	5.5216%
12/26/2023	0.000151260	5.5210%
12/27/2023	0.000151510	5.5301%
12/28/2023	0.000151997	5.5479%
12/29/2023	0.000456228	5.5508%
12/30/2023	0.000000000	5.5508%
12/31/2023	0.000000000	5.5508%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

PRPD
Profit & Loss Prev Year Comparison
July through December

	<u>Jul - Dec 23</u>	<u>Jul - Dec 22</u>	<u>Jul - Dec 21</u>
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	0.00	51,046.43	0.00
4200 · Impact Fee revenue	36,229.04	56,743.50	72,557.84
4300 · Program Income	125,807.18	168,238.80	164,314.22
4400 · Donation & Fundraising Income	24,362.51	50,393.68	67,563.41
4500 · Grant Income	33,122.34	116,029.64	519,259.22
4600 · Other Revenue	19,227.00	392,787.07	504,288.27
4900 · Interest Income	408,930.02	218,904.64	39,906.06
Total Income	<u>647,678.09</u>	<u>1,054,143.76</u>	<u>1,367,889.02</u>
Gross Profit	647,678.09	1,054,143.76	1,367,889.02
Expense			
5000 · Payroll Expenses			
5010 · Wages & Salaries	921,050.12	666,807.54	637,246.75
5020 · Employer Taxes	71,340.80	33,035.05	46,202.18
5030 · Employee Benefits			
5030.1 · Retired Health Premium Employer	7,956.12	6,379.70	7,054.25
5030.2 · Admin Fee for Active	210.80	223.90	176.81
5030.3 · Admin Fee for Retired	79.56	64.75	433.94
5030 · Employee Benefits - Other	155,972.80	126,136.28	117,917.41
Total 5030 · Employee Benefits	<u>164,219.28</u>	<u>132,804.63</u>	<u>125,582.41</u>
5040 · Workers Comp Expense	151,078.00	75,063.25	25,406.04
5060 · Other Personnel Costs	5,682.00	4,007.01	10,128.60
Total 5000 · Payroll Expenses	<u>1,313,370.20</u>	<u>911,717.48</u>	<u>844,565.98</u>
5100 · Program Expenses			
5110 · Concession & Merchandise Exp.	1,093.30	3,195.00	425.96
5120 · Program Contract Labor	8,706.40	3,420.80	500.00
5130 · Program Supplies	28,715.57	21,141.69	20,340.98
Total 5100 · Program Expenses	<u>38,515.27</u>	<u>27,757.49</u>	<u>21,266.94</u>
5200 · Advertising & Promotion	4,190.58	9,023.54	7,055.06
5220 · Bank & Merchant Fees	2,157.52	4,413.71	4,199.60
5230 · Contributions to Others	3,854.00	2,500.00	2,500.00
5240 · Copying & Printing	7,735.98	11,852.47	3,703.62
5260 · Dues, Mbrshps, Subscr, & Pubs	22,967.64	18,937.62	10,514.23
5270 · Education, Training & Staff Dev	672.39	199.98	434.40
5280 · Equip., Tools & Furn (<\$5k)			
5282 · Office ET&F	6,278.56	450.77	1,538.26
5284 · Program ET&F	95.25	0.00	61.12
5286 · Small Tools & Equipment	3,637.80	3,165.42	12,954.72
Total 5280 · Equip., Tools & Furn (<\$5k)	<u>10,011.61</u>	<u>3,616.19</u>	<u>14,554.10</u>
5290 · Equipment Rental	84,861.90	136,317.70	90,445.43
5300 · Insurance	72,352.00	111,358.00	80,848.00
5310 · Interest Expense	-2.58	302.48	92.60
5320 · Miscellaneous Expense	0.00	53.85	0.00

PRPD
Profit & Loss Prev Year Comparison
July through December

	<u>Jul - Dec 23</u>	<u>Jul - Dec 22</u>	<u>Jul - Dec 21</u>
5330 · Professional & Outside services			
5332 · Accounting	3,710.28	22,918.00	9,466.24
5334 · Legal	1,485.00	1,942.65	8,862.80
5336 · Engineering	0.00	0.00	24.29
5338 · Other Prof.& Outside Labor	58,897.84	29,828.76	32,288.47
Total 5330 · Professional & Outside services	<u>64,093.12</u>	<u>54,689.41</u>	<u>50,641.80</u>
5340 · Postage & Delivery	210.68	451.76	1,257.82
5350 · Rent-Facility use fees	8,634.07	1,473.75	1,273.75
5360 · Repair & Maintenance			
5361 · Building R&M	2,653.16	2,126.86	255.60
5362 · Equipment R&M	2,572.69	5,654.94	4,053.71
5363 · General R&M	2,333.90	2,675.01	5,177.74
5364 · Grounds R&M	20,155.26	31,497.80	18,718.14
5365 · Pool R&M	24,087.18	28,501.06	23,895.27
5366 · Vehicle R&M	5,969.89	6,209.81	863.53
5367 · Janitorial	7,053.49	7,746.95	4,370.03
5368 · Security	1,244.32	605.00	1,345.96
5369 · Vandalism	384.79	241.76	50.95
Total 5360 · Repair & Maintenance	<u>66,454.68</u>	<u>85,259.19</u>	<u>58,730.93</u>
5370 · Supplies - Consumable			
5372 · Office Supplies	6,651.21	4,870.02	6,386.51
5374 · Safety & staff supplies	4,804.03	3,604.60	7,800.61
Total 5370 · Supplies - Consumable	<u>11,455.24</u>	<u>8,474.62</u>	<u>14,187.12</u>
5380 · Taxes, Lic., Notices & Permits	6,035.08	7,114.34	4,787.03
5390 · Telephone & Internet	9,635.76	8,414.60	8,624.04
5400 · Transportation, Meals & Travel			
5402 · Air, Lodging & Other Travel	1,756.84	1,431.56	4,597.92
5404 · Fuel	16,544.06	15,536.21	14,662.26
5406 · Meals	4,097.18	1,809.65	2,827.90
5408 · Mileage & Auto Allowance	0.00	0.00	575.68
Total 5400 · Transportation, Meals & Travel	<u>22,398.08</u>	<u>18,777.42</u>	<u>22,663.76</u>
5410 · Utilities			
5412 · Electric & Gas	47,950.39	65,610.13	20,029.09
5414 · Water	13,526.49	11,942.28	11,691.13
5416 · Garbage	9,488.88	11,142.76	4,835.62
Total 5410 · Utilities	<u>70,965.76</u>	<u>88,695.17</u>	<u>36,555.84</u>
Total Expense	<u>1,820,568.98</u>	<u>1,511,400.77</u>	<u>1,278,902.05</u>
Net Income	<u><u>-1,172,890.89</u></u>	<u><u>-457,257.01</u></u>	<u><u>88,986.97</u></u>

Staff Report

January 10, 2024



DATE: 1/10/2024
 TO: PRPD Board of Directors
 FROM: Jeff Dailey, Recreation Supervisor
 SUBJECT: 2023 Concow and Paradise Pool Report

1. Overview

In the fifth summer following the Camp Fire, the Paradise Recreation and Park District was able to put together a full season of successful aquatic programming at both the Paradise and Concow Pools. Both pools offered recreational swimming, lessons, aqua aerobics, private rentals, and adult swim, with the Paradise Pool hosting three swim teams.

- a. Dates of operation: Concow, June 5-August 12 (58 days open)
 Paradise, June 10-September 29 (65 days open)

An annual participation comparison (Attachment A), and annual comparison of revenue and expenses (Attachment B), are presented.

2. Programming and Participation

Both pool programs offered swimming lessons along with recreational swimming. The Paradise Pool was also host to the Piranhas, Home Tech Charter, and Paradise High School swim teams, and the very popular aqua aerobics program. Paradise had 9 private rentals with one being a Town of Paradise pop up event. PRPD was awarded a first-time swimmer scholarship program through the Butte County Public Health Department. The program funded swim lessons for first time swimmers. The Boys and Girls Club used the Paradise Pool for their summer camp 3 days a week while the Golden Feather School District used the Concow Pool for their summer camp.

Table 1. Number of Individual Participants in Program Area

Program	Concow Pool	Paradise Pool
Group Lessons	15	45
Private Lessons	0	0
Recreation Swim	1306	3964
Private Rental	1	9
Lifeguard Training	0	9
PHS Swim Team	0	12
Piranhas Swim Team	0	35
Home Tech Charter	0	3
Aqua Aerobics	12	811

A comparison of annual participation is provided (Attachment A).

3. Facility

Prior to the pools being opened the pumps were brought on-line, the chemicals balanced, and the facilities cleaned for public usage. Both pools were inspected by Butte County Public Health and issued operating licenses. The Paradise Pool continues to show its age with annual repairs needed on several areas of the facility. The heater stopped working at the end of the 2022 season and had to be replaced. The new high efficiency heater is already showing its value with the utilities going down slightly from 2022 to 2023 even with a longer 2023 season. While the pool water well was intact and functioning at the Concow Pool, the potable water well at the Concow Pool/School was damaged from the fire and staff provided potable water and portable restrooms during the season.

Despite the cleaning up progress, the facilities continue to show their age and we anticipate additional repairs and improvements will be required over the next few years.

4. Staffing

Long-time lifeguard Levi Gorrell took over as the Paradise Pool Manager, while the Concow Pool had Emilia Erickson return as the manager. Emilia updated her lifeguard instructor training certificate in the off season, and PRPD was able to offer a lifeguard training class to new guards. This proved very important as we were able to train and hire 9 new lifeguards. This allowed us to operate with a full staff and extend the season through September.

5. Fiscal Impact

The 2023 profit and loss report for the Paradise and Concow Swim Pools (Attachment B) is presented. Revenue for both pools increased over 2022 (Concow is now above its 2018 levels, while Paradise is catching up to 2018 income). Expenses increased modestly from the previous year for the Concow pool while costs for the Paradise Pool took a large jump. Some of the increases are attributed to increased labor costs, more staff hours including lifeguard training, and a longer season. Repairs, maintenance, and chemicals also contributed to this increase. The cost to operate the Paradise Pool includes all expenses to run the facility for the entire year, not just the aquatics programming cost.

Fees may be summarized as follows:

Class	2023	2024 (Recommended)	Notes
REC. SWIM SESSION			
Child and Adult	\$4.00	\$4.00 or \$5.00	Raised from \$3 to \$4 in 2022.
CLASSES			
Swim Lessons	\$50.00	\$50.00	Raised from \$43 in 2022.
Aqua Aerobics	\$4.00	\$4.00 or \$5.00	Raised from \$3 to \$4 in 2022.
Private Lessons	\$100.00	\$100.00	Same as 2021.
PASSES (20 visits)			
Family/Gen.	\$60.00	\$60.00	Raised from \$45 in 2022.
POOL RENTAL	\$100.00	\$100.00	Price is per hour plus guards.

Most of the fees were raised at both pools for the 2022 season. We will need to continue to look at raising fees moving forward to keep up with inflation and stay in line with the other local public pools.

6. Recommendations for Next Season

Staff is looking forward to the 2024 summer swim pool season. There are several things that we will want to add and improve on, including efforts to:

- Continue to adjust the new format to future reports, the main reason is to provide a consistent format and collection of data that utilizes our new accounting system and allow more focus on revenue and expense strategies.
- Recruit and train more lifeguards in the future as staff move on and do not return for more than a couple of years.
- With the purchase of CPR training manikins and updated certification to train new staff in 2023, PRPD will be able to offer classes not only to lifeguard staff, but to other PRPD staff and the public at large.
- On the revenue side, we will explore options to develop additional programming and rentals to encourage more use during the season. This may include new classes and events.
- Administrative Staff plans a review of all facility fees, and this may impact fees for aquatic-related recreation.
- Monitor the lifeguard staffing levels during shifts and reduce them as needed to cut expenses.

7. Discussion

With 9 new guards hired for the 2023 season, we should have a good number of returning staff to start in 2024. We should continue to see the benefit of the new efficient pool heater regarding energy usage. Staff are working with the Golden Feather School District to develop some options for funding to improve the Concow Pool and schoolhouse complex.

A goal for next year will be to increase utilization of the pools through more variety of programming and promotion of rentals, classes, and events.

8. Photographs



Figure 1. Swim lessons at the Paradise Pool.



Figure 2. Swim lessons at the Paradise Pool.

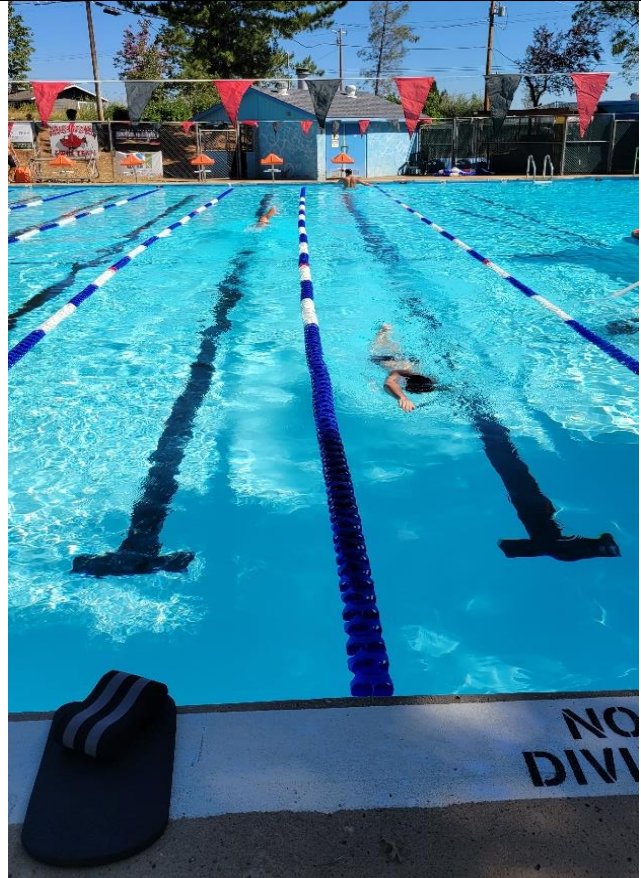


Figure 3. Lap swim at the Paradise Pool.



Figure 4. Butte County Sherrif Department Dive Rescue Team training.



Figure 5. Dive Rescue Team at the Paradise Pool.



Figure 6. Concow Pool entrance.




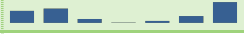







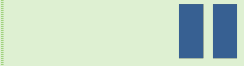
Figure 7. Swimmers at the Concow Pool.

Attachments:



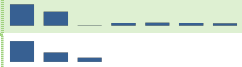











- A. Paradise Recreation and Park District - Annual Comparison of Pool Participation
- B. Paradise Recreation and Park District – Annual Comparison of Pool Revenue and Expenses

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1/3/2024


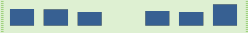

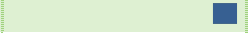
Paradise Recreation and Park District - Annual Comparison of Pool Participation

<i>Annual Comparison</i>		<i>Year Begins:</i>							
	TREND	2017	2018	2019	2020	2021	2022	2023	Average
Concow									
Attendance									
Recreation Swim		1135	1207	513	629	768	980	1306	934.0
Paid Admission		601	673	326	196	260	425	895	482.3
Pass Admission		534	534	187	433	508	450	411	436.7
Lessons		195	327	160	152	144	152	136	180.9
									-
Total Attendance		1330	1534	673	781	912	1132	1442	1114.9
Additional Information (#)									
Swim Season (days)					49	70	57	58	58.5
Days Open					42	62	49	58	52.8
Swim Sessions					42	62	49	58	52.8
Classes					9	12	12	12	11.3
Private Lessons					0	0	0	0	-
Rentals					0	0	1	1	1.0

Paradise Recreation and Park District - Annual Comparison of Pool Participation

<i>Annual Comparison</i>		<i>Year Begins:</i>							
	TREND	2017	2018	2019	2020	2021	2022	2023	Average
Paradise									
Attendance									
Recreation Swim		6142	5773	816	858	2590	3281	3964	3346.3
Lessons		523	310	46	49	54	48	45	153.6
Group		344	230	11	49	54	48	45	111.6
Private		179	80	35	-	-	0	0	98.0
Rentals		2,310	3,290	385	735	-	70	315	1184.2
Teams				31	34	71	81	53	54.0
Aqua Aerobics					256	310	366	811	435.8
									-
Total Attendance		8,975	9,373	1,278	1,932	3,025	3,846	5,188	4802.4
Additional Information (#)									
Swim Season (days)					49	54	53	66	55.5
Days Open					42	49	53	65	52.3
Swim Sessions					42	49	53	65	52.3
Classes					6	6	7	7	6.5
Private Lessons		170	79	35	0	0	0	0	94.7
Rentals		66	94	11	21	0	2	9	33.8

Paradise Recreation and Park District - Annual Comparison of Pool Participation

<i>Annual Comparison</i>		<i>Year Begins:</i>							
	TREND	2017	2018	2019	2020	2021	2022	2023	Average
Total Team Hours		301	217	127	93	218	241	270	209.6
PHS Team Hours		86	84	70	0	76	70	110	82.7
Piranaha Team Hours		215	133	57	93	142	171	102	130.4
Home Tech Team Hours								58	58.0

Note: 1)Pool rental = X 35 people.

Paradise Recreation and Park District - Annual Comparison of Pool Revenue and Expenses.

Annual Comparison		Year Begins:							Average	Stdev
TREND	2017	2018	2019	2016 2020	2021	2022	2023			
Concow										
Profit and Loss										
Income		\$ 2,542	\$ 3,106	\$ 1,871	\$ 2,275	\$ 3,727	\$ 4,638	\$ 4,854	\$ 3,288	\$ 1,161
Expenses		\$ 14,065	\$ 16,652	\$ 14,388	\$ 10,394	\$ 20,552	\$ 22,015	\$ 25,239	\$ 17,615	\$ 5,199
Net Income (Loss)		\$(11,523)	\$(13,546)	\$(12,517)	\$(8,119)	\$(16,825)	\$(17,377)	\$(20,385)	\$(14,629)	\$ 8,206
Paradise										
Profit and Loss										
Income		\$ 51,573	\$ 43,144	\$ 12,445	\$ 16,529	\$ 15,841	\$ 23,606	\$ 31,934	\$ 27,867	\$ 14,950
Expenses		\$ 86,194	\$ 95,857	\$ 39,430	\$ 64,045	\$ 71,417	\$ 133,554	\$ 162,439	\$ 93,277	\$ 42,218
Net Income (Loss)		\$(34,621)	\$(52,713)	\$(26,985)	\$(47,516)	\$(55,576)	\$(109,948)	\$(130,505)	\$(65,409)	\$ 44,418

Note: 1) We started including all of the yearly maintenance and utilities in 2022.

Note: 2) Maintenance and utilities totaled \$104,479 in 2023.