



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, January 14, 2026, 6:00 pm

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

1. CALL TO ORDER

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

2. PUBLIC COMMENT

3. CONSENT AGENDA

- 3.1. Board Minutes: Regular Meeting (December 10, 2025)
- 3.2. Payment of Bills/Disbursements (Warrants and Checks Report)
Check # 059831 - 059986 and ACHs
- 3.3. Fixed Asset Inventory Update- Laptop
- 3.4. PRPD Board of Directors Regular and Committee Meetings. – At the December 11, 2025, meeting, the PRPD Board of Directors Chairperson assigned two Board members to each of the Personnel, Finance, and Recreation and Park standing committees to serve for the 2026 calendar year. Staff also sought Director input to set tentative recurring meeting dates and times (Committees meet only if needed). For several years now, Directors have adopted an Agenda Order Revision to allow the most pressing business and action items to be taken up earlier in the meeting. **Recommendation:** 1) *Acknowledge Committee Meeting Assignments;* 2) *Accept Board and Committee meetings calendar;* and 3) *Reauthorize agenda order.*
- 3.5. Neighbor-to-Neighbor (N2N) Subgrantee Agreement Amendments - In late December 2025, representatives from California Volunteers (CV) notified the District that the Neighbor-to-Neighbor (N2N) grant term would be extended through March 2026. Staff seek BOD authorization to accommodate this change and additional programs added to the calendar. **Recommendation:** *Authorize the District Manager to execute sub-grantee Agreement amendments to: 1) increase the not to exceed budget and extend the time for identified partners, and 2) authorize time extension amendments for other partners, if needed.*

4. COMMITTEE REPORTS: NONE

5. OLD BUSINESS: NONE

6. NEW BUSINESS

- 6.1. Letter of Agreement with SitelogicIQ to provide Energy Services. –The District has been working with SiteLogIQ (Consultant) to explore the potential of several energy and conservation services at District facilities. The Consultant provided a Letter of Agreement on January 5, 2026. Staff and Legal Counsel are reviewing the document and Staff anticipates for a revised document for BOD review at the meeting. **Recommendation:** *Review and potentially authorize the District Manager to sign the Letter of Agreement (LOA) with Consultant.*

6.2. Submission of FY 2026-2027 Budget Calendar (Information Only) – Staff will provide an overview of the next Budget process. Directors may review budget versus. actual expenditures in the District Report.

7. **REPORT**

7.1. District Report

8. **BOARD COMMENT**

9. **ADJOURNMENT**

Adjourn to the next regular meeting on 2/11/2026 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

This institution is an equal opportunity provider and employer.

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

Paradise Recreation and Park District
Board of Directors Regular Meeting
Terry Ashe Recreation Center
December 10, 2025

MINUTES

1. CALL TO ORDER:

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

1.1 PLEDGE OF ALLEGIANCE:

Chairperson McGreehan led the Pledge of Allegiance.

1.2 ROLL CALL:

Present: Al McGreehan (Chairperson), John Stonebraker (Secretary), Steve Rodowick (Director), Robert Anderson (Director), Joleen Levey (Director).

PRPD STAFF:

Present: Dan Efseaff (District Manager), Kristi Sweeney (Assistant District Manager), Sarah Hoffman (Board Clerk), Mark Cobb (Park Supervisor), Jeff Dailey (Recreation Supervisor), Scott Amick (Recreation Supervisor), Connor Finnigan (Recreation Coordinator), Paul Schoewe (Park Maintenance II).

1.3 WELCOME GUESTS:

Chairperson McGreehan welcomed guests.

Present: Citizen Rauen, Scarlet Miller, Cat Hendell, Shannon Pejsa, Tammy Hahn, Judy Orlando, Kelly Tapp.

2. PUBLIC COMMENT: None

3. CONSENT AGENDA:

3.1. Board Minutes: Special Meeting (November 24, 2025)

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

Check # 059719 - 059830 and ACHs

3.3. Information Items (Acceptance only): Safety Committee Meeting (November 20, 2025)

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

Items pulled from consent agenda

3.1. Board Minutes:

005083

A. Special Meeting (November 24, 2025)

MOTION: Approve the November 24, 2025, special meeting minutes with the noted corrections. **MADE BY:** Stonebraker. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (McGreehan, Stonebraker, Rodowick, Anderson, Levey). **NOES:** 0. **ABSENT:** 0.

4. COMMITTEE REPORTS:**4.1. Finance Committee****4.2. Personnel Committee.****4.3. Recreation and Park Committee**

There was Board concurrence to correct and accept the date of the Finance Committee date referencing October and not November.

5. OLD BUSINESS

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

5.2. Updated Job Descriptions – As per recommendations of the recently completed Classification Study and staff review, the District updated new job descriptions (and added a new one for Executive Assistant). The Personnel Committee reviewed the overall approach and job descriptions, provided feedback to staff, and recommended BOD approval. **Recommendation: Adopt the job descriptions as presented.**

MOTION: Adopt the job descriptions as presented. **MADE BY:** Rodowick. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (McGreehan, Stonebraker, Rodowick, Anderson, Levey). **NOES:** 0. **ABSENT:** 0.

5.3. Updated Salary Scale. – The BOD will consider approving the revised employee salary scale for the Fiscal Year 2025-2026. The Budget Narrative incorporates the latest version into the Budget Narrative. The Finance and Personnel Committees have reviewed the scale and recommend BOD adoption. **Recommendation: Approve as presented Recommendation: Adopt the 1) Fiscal Year 2025-2026 Salary Scale effective 7/1/2025 (retroactive) and the 2) Fiscal Year 2025-2026 Salary Scale effective 1/1/2026 as presented.**

MOTION: Approve as presented Recommendation: Adopt the 1) Fiscal Year 2025-2026 Salary Scale effective 7/1/2025 (retroactive) and the 2) Fiscal Year 2025-2026 Salary Scale effective 1/1/2026 as presented. **MADE BY:** Rodowick. **SECOND:** Stonebraker. **Roll Call Vote: AYES:** 5 (McGreehan, Stonebraker, Rodowick, Anderson, Levey). **NOES:** 0. **ABSENT:** 0.

6. NEW BUSINESS

6.1. 2026 Election of Officers. – The PRPD Board of Directors will elect a Chairperson, Vice Chairperson, and Secretary to serve in the 2026 calendar year. **Recommendation: Elect officers to serve on the PRPD Board of Directors for the 2026 calendar year.**

005084

Chairperson

Chairperson McGreehan opened nominations for the 2026 Board Chairperson. Director Rodowick nominated Al McGreehan for Board Chairperson and Director Anderson nominated Steve Rodowick for Board Chairperson. There were no other nominations. Chairperson McGreehan asked for a motion to close the nominations.

MOTION: Close nominations for the 2026 Board Chairperson. **MADE BY:** Stonebraker. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (McGreehan, Stonebraker, Rodowick, Anderson, Levey). **NOES:** 0. **ABSENT:** 0.

Chairperson McGreehan asked for a motion and a roll call vote on the nomination of Al McGreehan for Board Chairperson for the 2026 calendar year.

MOTION: Nomination for Al McGreehan as the 2026 Board Chairperson. **MADE BY:** Rodowick. **SECOND:** Stonebraker. **Roll Call Vote: AYES:** 4 (Stonebraker, Rodowick, Anderson, Levey). **NOES:** 0. **ABSTENTION:** 1 (McGreehan). **ABSENT:** 0.

Vice- Chairperson

Chairperson McGreehan opened nominations for the 2026 Board Vice- Chairperson. Director Anderson nominated Steve Rodowick for Vice-Chairperson. There were no other nominations. Chairperson McGreehan asked for a motion to close the nominations.

MOTION: Close nominations for the 2026 Board Vice- Chairperson. **MADE BY:** Stonebraker. **SECOND:** McGreehan. **Roll Call Vote: AYES:** 4 (McGreehan, Stonebraker, Anderson, Levey). **NOES:** 0. **ABSENT:** 0. **ABSTENTION:** 1 (Rodowick)

Chairperson McGreehan asked for a motion and a roll call vote on the nomination of Steve Rodowick for Board Vice-Chairperson for the 2026 calendar year.

MOTION: Nomination for Steve Rodowick as the 2026 Board Vice- Chairperson. **MADE BY:** Levey. **SECOND:** McGreehan. **Roll Call Vote: AYES:** 4 (McGreehan, Stonebraker, Anderson, Levey). **NOES:** 0. **ABSTENTION:** 1 (Rodowick)

Secretary

Chairperson McGreehan opened nominations for the 2026 Board Secretary. Chairperson McGreehan nominated Joleen Levey. There we no other nominations. Chairperson McGreehan asked for a motion to close the nominations.

MOTION: Close nominations for the 2026 Board Secretary. **MADE BY:** Rodowick. **SECOND:** Anderson. **Roll Call Vote: AYES:** 4 (McGreehan, Stonebraker, Rodowick, Anderson). **NOES:** 0. **ABSTENTION:** 1 (Levey)

Chairperson McGreehan asked for a motion and a roll call vote on the nomination of Joleen Levey for Board Secretary for the 2026 calendar year.

005085

MOTION: Nomination for Joleen Levey for the 2026 Board Secretary. **MADE BY:** McGreehan. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 4 (McGreehan, Stonebraker, Rodowick, Anderson.) **NOES:** 0. **ABSTENTION:** 1 (Levey)

7. REPORTS
7.1 District Report

There was board concurrence to take a break at 7:52 PM. The meeting resumed at 8:00 PM.

The meeting went into closed session at 8:00 PM.

8. CLOSED SESSION
8.1. Section 54956.8 – Potential Interest in Real Estate Negotiations Related to Park Expansion within District Boundaries.

The meeting came out of closed session at 8:40 PM.

Board Chairperson McGreehan stated that there was discussion on potential real estate within the District and that direction regarding the item was given to the staff.

9. BOARD COMMENT:

Director Rodowick, Secretary Stonebraker, and Chairperson McGreehan made comments.

10. ADJOURNMENT:

Chairperson McGreehan adjourned the meeting at 8:50 PM until the next Regular Board meeting, scheduled for January 11, 2026, at 6:00 p.m. at the Terry Ashe Recreation Center,

Al McGreehan, Chairperson

Joleen Levey, 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

059864-059876	12/10/2025		Payroll Summary	12,846.31	0.00	0.00	12,846.31	

Direct Deposit	12/10/2025		Payroll Summary	35,167.59	0.00	0.00	35,167.59	

059959-059986	12/23/2025		Payroll Summary	31,951.21	0.00	0.00	31,951.21	

Direct Deposit	12/23/2025		Payroll Summary	51,912.76	0.00	0.00	51,912.76	

059831	12/5/2025		PRINCIPAL LIFE INSURANCE COMPAI	219.67			219.67	
059832	12/5/2025		HUMANA INSURANCE CO	73.99			73.99	
059833	12/5/2025		HUMANA INSURANCE CO	832.09			832.09	
059834	12/5/2025		VOYA INSTITUTIONAL TRUST CO	550.00			550.00	
059835	12/5/2025		MISSION SQUARE RETIREMENT	1,682.69			1,682.69	
059836	12/5/2025		PARADISE RECREATION & PARKS	35,051.30			35,051.30	A
059837	12/5/2025		FOOTHILL MILL & LUMBER CO		108.51		108.51	
059838	12/5/2025		IRAYZ MOVEMENT		495.00		495.00	N2N
059839	12/5/2025		DAWN HICKEY		175.00		175.00	N2N
059840	12/5/2025		BLUE SKY EVENT SERVICES		350.00		350.00	N2N
059841	12/5/2025		MARINA WELSH JOHNSON		400.00		400.00	N2N
059842	12/5/2025	Y	SARAH HOFFMAN		0.00		0.00	
059843	12/5/2025		ANTHEM BLUE CROSS		125.00		125.00	
059844	12/5/2025		PG&E		13,020.73		13,020.73	
059845	12/5/2025		COMCAST		103.03		103.03	
059846	12/5/2025		RCAC		18,136.21		18,136.21	B
059847	12/5/2025		NORTHSTAR ENGINEERING		12,742.25		12,742.25	C
059848	12/5/2025		PARADISE IRRIGATION DISTRICT		2,696.71		2,696.71	
059849	12/5/2025		WEX BANK		2,290.82		2,290.82	
059850	12/5/2025		VERIZON WIRELESS		95.27		95.27	
059851	12/5/2025		GAME TIME		72,233.18		72,233.18	D
059852	12/5/2025		NORTH STATE SCREENPRINTING & ATHLETIC		545.96		545.96	
059853	12/5/2025		RECOLOGY BUTTE COLUSA COUNTIES		244.08		244.08	
059854	12/5/2025		KELLY MUNSON		3,850.00		3,850.00	Elements
059855	12/5/2025		JC NELSON SUPPLY CO		986.53		986.53	
059856	12/5/2025		CALIFORNIA DEPARTMENT OF TAX & FEE ADMIN		366.18		366.18	
059857	12/5/2025		COMPUTERS PLUS		700.02		700.02	
059858	12/5/2025		RENTAL GUYS CHICO		146.88		146.88	
059859	12/5/2025		CANON FINANCIAL SERVICES INC		381.76		381.76	
059860	12/5/2025		LES SCHWAB TIRES		2,202.07		2,202.07	
059861	12/5/2025		ACME TOILET RENTALS LLC		448.20		448.20	
059862	12/5/2025		STOUT RISIUS ROSS LLC		3,147.50		3,147.50	
059863	12/5/2025		JADE RICHARDSON		135.25		135.25	
059878	12/12/2025		VOYA INSTITUTIONAL TRUST CO	550.00			550.00	
059879	12/12/2025		MISSION SQUARE RETIREMENT	1,682.69			1,682.69	
059880	12/12/2025		PARADISE RECREATION & PARKS	35,167.59			35,167.59	A
059881	12/12/2025		MOMS OF THE RIDGE		1,600.00		1,600.00	N2N
059882	12/12/2025		JASON HIGBEE		187.78		187.78	Refund
059883	12/12/2025		SARAH HOFFMAN		27.14		27.14	E
059884	12/12/2025		SCOTT AMICK		196.59		196.59	E
059885	12/12/2025		BUTTE COUNTY FIRE SAFE COUNCIL		4,495.31		4,495.31	N2N
059886	12/12/2025		CHICO STATE ENTERPRISES		1,752.61		1,752.61	N2N
059887	12/12/2025		DE JA VU NURSERY		1,852.02		1,852.02	N2N
059888	12/12/2025		DAWN HICKEY		5,265.00		5,265.00	N2N
059889	12/12/2025		PARADISE ART CENTER		3,940.49		3,940.49	N2N
059890	12/12/2025		PARADISE STRONGER		2,217.52		2,217.52	N2N

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
059891	12/12/2025		RCAC		4,999.00		4,999.00	N2N
059892	12/12/2025		SKYCAVE ARTS		2,707.81		2,707.81	N2N
059893	12/12/2025		FROM THE GROUND UP FARMS INC		1,500.00		1,500.00	N2N
059894	12/12/2025		IRAYZ MOVEMENT		330.00		330.00	N2N
059895	12/12/2025		JUSTIN BAILON		250.00		250.00	Elements
059896	12/12/2025		JACOB BRITTON		250.00		250.00	Elements
059897	12/12/2025		CAPLAN TAIANA MIRON		250.00		250.00	Elements
059898	12/12/2025		MAXX COCKRUM		250.00		250.00	Elements
059899	12/12/2025		CAMERON KNAUS		200.00		200.00	Elements
059900	12/12/2025		JOSIAH PETERS		250.00		250.00	Elements
059901	12/12/2025		DONNA RESENDIZ		250.00		250.00	Elements
059902	12/12/2025		JACKSON SMITH		250.00		250.00	Elements
059903	12/12/2025		TEHYA VOLLENDROFF		250.00		250.00	Elements
059904	12/12/2025		NAKIAH WADMAN		250.00		250.00	Elements
059905	12/12/2025		AIDEN WHITE		250.00		250.00	Elements
059906	12/12/2025		AURORA ZUERCHER		200.00		200.00	Elements
059907	12/12/2025		AMANDA BOSSCHART		609.00		609.00	Elements
059908	12/12/2025		HARRY BURLESON		882.00		882.00	
059909	12/12/2025		BUTTE COUNTY ENVIRONMENTAL HEALTH		201.00		201.00	
059910	12/12/2025		THOMAS ACE HARDWARE		1,318.24		1,318.24	
059911	12/12/2025		O'REILLY AUTO PARTS		589.17		589.17	
059912	12/12/2025		GAME TIME		138,074.63		138,074.63	D
059913	12/12/2025		ANTOINETTE PEPPLER		25.00		25.00	Refund
059914	12/12/2025		LISA BAKER		200.00		200.00	Refund
059915	12/12/2025		ICF JONES & STOKES INC		2,852.07		2,852.07	
059916	12/12/2025		ELAN FINANCIAL SERVICES		1,797.37		1,797.37	
059917	12/12/2025		VERIZON WIRELESS		827.93		827.93	
059918	12/12/2025		CHICO RENT A FENCE		253.80		253.80	
059919	12/12/2025		MAGOON SIGNS		677.35		677.35	
059920	12/12/2025		BUTTE COUNTY NEAL ROAD LANDFILL		52.25		52.25	
059921	12/19/2025		INDUSTRIAL POWER PRODUCTS		60.61		60.61	
059922	12/19/2025		LORI MCCOSLIN		25.47		25.47	E
059923	12/19/2025		KRISTI SWEENEY		35.43		35.43	E
059924	12/19/2025		PARADISE ART CENTER		11,163.56		11,163.56	N2N
059925	12/19/2025		PARADISE STRONGER		10,456.20		10,456.20	N2N
059926	12/19/2025		REGENERATING PARADISE		2,847.27		2,847.27	N2N
059927	12/19/2025		SKYCAVE ARTS		5,719.00		5,719.00	N2N
059928	12/19/2025		IRAYZ MOVEMENT		495.00		495.00	N2N
059929	12/19/2025		RCAC		7,992.79		7,992.79	N2N
059930	12/19/2025		FM3 RESEARCH		39,000.00		39,000.00	B
059931	12/19/2025		CHICO STATE ENTERPRISES		2,015.80		2,015.80	
059932	12/19/2025		COLUMBIA BANK		5,183.72		5,183.72	F
059933	12/19/2025		ACCULARM SECURITY SYSTEMS		910.65		910.65	
059934	12/19/2025		ODP BUSINESS SOLUTIONS LLC		999.23		999.23	
059935	12/19/2025		PG&E		107.92		107.92	
059936	12/19/2025		BUTTE COUNTY ENVIRONMENTAL HEALTH		938.00		938.00	
059937	12/19/2025		RADBRIDGE		2,358.75		2,358.75	
059938	12/19/2025		STREAMLINE		440.00		440.00	
059939	12/19/2025		NORTHERN RECYCLING & WASTE		329.14		329.14	
059940	12/19/2025		NORTHSTATE AGGREGATE INC		407.82		407.82	
059941	12/19/2025		STONE RIDGE TERMITE & PEST		280.00		280.00	
059942	12/19/2025		COMCAST		481.14		481.14	
059943	12/19/2025		DMV RENEWAL		10.00		10.00	
059944	12/19/2025		COMCAST		1,791.56		1,791.56	
059945	12/19/2025		COMCAST		702.28		702.28	
059946	12/19/2025		MELTON DESIGN GROUP		725.00		725.00	
059947	12/19/2025		DEL ORO WATER COMPANY		106.05		106.05	
059948	12/19/2025		BASIC BENEFITS		56.10		56.10	
059949	12/19/2025		CAPRI		110,687.00		110,687.00	G
059950	12/19/2025		EVANS APPRAISAL SERVICE INC		3,000.00		3,000.00	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
059951	12/19/2025		NORTH STATE SCREENPRINTING & ATHLETIC		184.50		184.50	
059952	12/19/2025		NORTHSTAR ENGINEERING		9,080.66		9,080.66	C
059953	12/19/2025		PRIMO BRANDS		64.48		64.48	
059954	12/19/2025		CAMP FIRE COLLABORTIVE		5,122.24		5,122.24	B
059955	12/19/2025		ROTARY CLUB OF PARADISE		200.00		200.00	
059956	12/19/2025		PEAK SOFTWARE SYSTEMS INC		2,347.40		2,347.40	
059957	12/19/2025		ICF JONES & STOKES INC		14,745.60		14,745.60	H
059958	12/19/2025		ROMTEC		12,816.00		12,816.00	L
ACH	12/1/2025		ACH STATE PR TAX	2,217.01			2,217.01	
ACH	12/1/2025		ACH FED PR TAX	14,255.36			14,255.36	
ACH	12/1/2025		ACH CALPERS	9,801.48			9,801.48	
ACH	12/1/2025		ACH CALPERS	12,167.89			12,167.89	
ACH	12/1/2025		ACH CALPERS	4,934.66			4,934.66	
ACH	12/12/2025		ACH STATE PR TAX	2,356.81			2,356.81	
ACH	12/12/2025		ACH FED PR TAX	14,447.16			14,447.16	
ACH	12/12/2025		ACH CALPERS	9,871.34			9,871.34	
ACH	12/29/2026		ACH STATE PR TAX	5,759.11			5,759.11	
ACH	12/29/2026		ACH FED PR TAX	28,744.18			28,744.18	
ACH	12/29/2026		ACH CALPERS	4,934.66			4,934.66	
ACH	12/29/2026		ACH CALPERS	9,576.15			9,576.15	

TOTALS				195,159.49	572,343.59	0.00	767,503.08	
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GRAND TOTALS				239,957.01	572,343.59	0.00	812,300.60	
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Notes:

Refunds = 412.78

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Consultant for OPR grant
- C) Engineering for Shop rebuild
- D) Payment for playground equipment for Lakeridge park
- E) Reimbursements
- F) Umpqua Bank changed their name to Columbia Bank (credit card)
- G) Liability Insurance (\$79,165) & Workers' Comp payments (\$31,522)
- H) Consultant for OHV grant
- I) Aquatic Center rebuild
- N2N Neighbor to Neighbor

PARADISE RECREATION AND PARK DISTRICT

**FIXED ASSETS
INVENTORY ACCOUNTING**

ADDITION _____ DELETION 11/14/25
Date Acquired Date Retired

LAND STRUCTURES & IMPROVEMENTS EQUIPMENT

Complete all applicable information:

Equipment Name and Model Number HP Laptop Probook 450 G10
Vehicle Model, License & V.I.N. No. SN 5CD32868WP

Vendor or Contractor Computer's Plus
Original Costs \$899.99 (2023) Verified by Computer's Plus.
(Attach an addendum for multiple cost/contractor/vendors fixed asset items)

Description, (if necessary) _____
Connor Finnigan laptop; motherboard burned out, not fixable, internal damage

Facility Assignment Terry Ashe Satellite

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

Approval to remove from fixed asset registry:

Board Chairman Date Date Action Taken

Inventory Updated on _____ By: _____
District Accountant

Staff Report

January 14, 2026



DATE: 1/7/2026
 TO: Board of Directors (BOD)
 FROM: Sarah Hoffman, Executive Assistant
 SUBJECT: 2026 PRPD Board of Directors Regular and Committee Meetings

Report in Brief

At the December 11, 2025 meeting, the PRPD Board of Directors Chairperson assigned two Board members to each of the Personnel, Finance, and Recreation and Park standing committees to serve for the 2026 calendar year. Staff also sought Director input to set tentative recurring meeting dates and times (Committees meet only if needed). For several years now, Directors have adopted an Agenda Order Revision to allow the most pressing business and action items to be taken up earlier in the meeting.

Recommendation: 1) Acknowledge Committee Meeting Assignments; 2) Accept Board and Committee meetings calendar; and 3) Reauthorize agenda order.

2026 Schedule and Agenda Order

The Committee assignments (Attachment A) provide a list of committee members. The list also includes liaison committee assignments. The information below provides a meeting schedule for the year. Please note that committees meet only if needed (historically, the District hosted about half the scheduled meetings, though it has been more in recent years). The schedule may be summarized as follows (appointments and agendas will be sent out prior to the meetings):

- A. Committee Meetings:
 - 1. Finance Committee - 3rd Tuesday at 1 PM
 - 2. Personnel Committee - 3rd Tuesday at 3 PM
 - 3. Recreation and Park Committee - 3rd Thursday at 1:00 PM

- B. Board of Directors Regular Meetings:
 - 1. 2nd Wednesday at 6 PM, except for the following:
 - i. November meeting (on Veteran's Day) - Staff recommends moving it to Tuesday November 10th at 6:00 PM.
 - ii. March – starting at 2:00 PM
 - iii. June - starting at 10:00 PM
 - iv. September- starting at 10:00 AM
 - 2. If the meeting will be held at alternative locations, staff will provide notification on agendas (and likely prior to adjournment of the previous meeting).

- C. Board of Directors Regular Meeting Agenda Order (Revised):
 - 1. CALL TO ORDER
 - i. Pledge of Allegiance
 - ii. Roll Call
 - iii. Welcome Guests
 - iv. Special Presentations
 - 2. PUBLIC COMMENT
 - 3. CONSENT AGENDA
 - 4. COMMITTEE REPORTS
 - 5. OLD BUSINESS
 - 6. NEW BUSINESS
 - 7. REPORT
 - 8. BOARD COMMENT
 - 9. ADJOURNMENT

Attachments:

- A. 2026 Standing Committee Assignments

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2026/26.0114/BOD.Meeting.Dates.Report.25.0107.docx
 1/8/2026

***Paradise Recreation and Park District
2026 STANDING COMMITTEES***

COMMITTEE GUIDELINES

- ❑ Committees meet on an as needed basis and require sufficient time to allow for staff study or research to ensure that the board uses good information, proper context, to allow for good communication and proper input and direction. All Committees are comprised of less than a quorum of the Board. 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.
- ❑ Paradise Recreation and Park District (PRPD) Standing Committees meet the definition of a legislative body as outlined in the California Government Code, commonly known as the Brown Act. Established committees include Personnel, Finance, and Recreation and Park.
- ❑ Under California Government Code §54953, all meetings of a legislative body of a local agency must be open and public with exceptions.
- ❑ Ad-hoc or Temporary Committees are:
 - Appointed for specific tasks and meet solely on matters within their assigned responsibilities.
 - Formed for short-term purposes, consist of fewer than a quorum of Board members, and provide recommendations to staff. Any decisions requiring Board approval are reviewed by the full Board and may be routed through standing committees for recommendations.

PERSONNEL:

- **Members:** Steve Rodowick (Chair), Jolene Levey
- **Meets:** 3rd Tuesday of each month at 3 p.m.
- **Responsibilities:**
 - *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:

- **Members:** John Stonebraker (Chair), Al McGreehan
- **Meets:** 3rd Thursday of each month at 1 p.m.
- **Responsibilities:**
 - *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*
 - *Budget study and review (income and expense)*

**Paradise Recreation and Park District
2026 STANDING COMMITTEES**

- Evaluate development and assessment fees as needed
- Review and amend Marketing Plan as needed

RECREATION AND PARK:

- **Members:** Al McGreehan (Chair), Robert Anderson
- Meets:** 3rd Tuesday of each month at 1 p.m.
- **Responsibilities:**
 - Visit facilities and review needs
 - Review Town and County general plan and District Master Plan, as well as each implementation status of parks and plans
 - 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.



TEMPORARY/AD-HOC ADVISORY COMMITTEE ASSIGNMENTS

- **Honey Run Covered Bridge Association Committee** (McGreehan/Rodowick + Staff)
Established 10/9/24



COMMUNITY LIAISON ASSIGNMENTS

Organization	Assigned Member(s)
Butte County Forest Advisory Council	Stonebraker
Concow/Yankee Hill	Anderson
County Board of Supervisors	Rodowick/Stonebraker
Golden Feather Union Elementary School District	Anderson
Honey Run Covered Bridge Association (HRCBA)	McGreehan/ Rodowick
Butte County LAFCO	McGreehan
Paradise Citizen’s Alliance (PCA)	McGreehan
Paradise Irrigation District (PID)	Rodowick
Paradise Arts District (aka PATCH)	McGreehan
PUSD Board of Trustees	Rodowick/McGreehan
Strategic Park Planning - Technical Advisory Committee (Buffer Project)	Rodowick/McGreehan-Alternate
Town of Paradise	McGreehan/ Rodowick- Alternate Stonebraker
Upper Ridge Com. Council	Stonebraker

Board Approval: TBD

O:\BOD\BOD_Committees\2025.Standing Committee Assignments_ Approved.doc

Staff Report

January 14, 2026



DATE: 1/6/2026
 TO: Board of Directors (BOD)
 FROM: Kristi Sweeney, Assistant District Manager
 SUBJECT: Neighbor-to-Neighbor (N2N) Sub-grantee Agreement Amendments

Report in Brief

In late December 2025, representatives from California Volunteers (CV) notified the District that the Neighbor-to-Neighbor (N2N) grant term would be extended through March 2026. This allows the District and partners to continue to offer N2N funded events with remaining grant funds.

Staff seek BOD authorization for amendments to two existing, Board approved N2N sub-grantee Agreements. The amendments increase the total number of proposals and the not-to-exceed budget amounts for the partner organizations over the previous authorization. The agreements explicitly provide no guarantee of funding just a cap amount, but does allow the partners to apply for N2N funding for the remainder of the grant term. Staff and grant administrators review and approve each project proposal from applicants.

Table 1. Potential Subgrantee and Anticipated Number and Type of Proposals and an Estimated Not-To-Exceed Amount.

Subgrantee	Proposals Number	Proposal Type	Not-to-Exceed Budget
Habitat For Humanity of Butte County	12	Community Volunteer Work Days, Events	\$35,000
Butte County Resource Conservation District	10	Community Volunteer Work Days, Prescribed Fire Community Training and Education, Events	\$25,000

Additionally, all previous sub-grantee agreements noted an end date of March 15, 2026. If necessary, staff recommends that partners with existing agreements with approved N2N funded events (after that date) receive extension amendments to April 15, 2026. This will likely include events and classes such as art, dance, and yoga classes. This allows for better alignment with the grant extension.

Recommendation: *Authorize the District Manager to execute sub-grantee Agreement amendments to: 1) increase the not to exceed budget and extend the time for identified partners, and 2) authorize time extension amendments for other partners, if needed.*

Attachments: None

1/8/2026



2026-2027 Budget Calendar

January 14, 2026

- District Manager Submits Budget Calendar

February 13, 2026

- Supervisors' rough draft budgets due to District Manager

March 6, 2026

- Supervisors' final draft budgets to District Manager

March 9 – 27, 2026

- Recreation and Park Committee: Reviews short- and long-term capital improvements.
- Finance Committee: Reviews Rough Draft Budget

April 8, 2026

- Budget (Rough Draft) presented to the PRPD Board of Directors in the Manager's Report.

April 8 - 30, 2026

- Finance Committee: Completes Review of Rough Draft Budget

May 13, 2026

- Present Preliminary FY 2025-26 Budget to the PRPD Board of Directors.
- Adopt preliminary budget
- Set public hearing for adoption of final budget.

June 10, 2026

- Public Hearing
- Adopt final PRPD FY 2025-26 budget

Staff Report

January 14, 2026



DATE: 1/6/2026
 TO: Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Letter Agreement with SitelogicIQ

Report in Brief

Over the past few months, the District has been working with SiteLogIQ (Consultant) to explore the potential of several energy and conservation services at District facilities. Services include energy audits, potential solar or other capital improvements, construction costs, and financial analyses. With several incentives evaporating in 2026 and many District projects at an appropriate phase of planning, the Consultant provided a Letter of Agreement on January 5, 2026. Staff is in the process of reviewing it and have several questions related to the agreement (essentially revolving around maintaining Board discretion on future actions on finding and the contract). The District is working with legal counsel. Staff anticipates a revised document for BOD review at the meeting and can provide an overview of outstanding issues. This may be tabled if we do not have a revision in time for the meeting.

Recommendation: Review and potentially authorize the District Manager to sign the Letter of Agreement (LOA) with Consultant.

Attachments:

- A. 1/5/2026 - SitelogicIQ Draft Agreement



January 6, 2026

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

RE: Energy Services Project Feasibility and Letter of Agreement (LOA)

Dear Mr. Efseaff:

This Letter of Agreement (LOA) is intended to briefly describe the manner in which SiteLogIQ and Paradise Recreation and Park District (Client) will work together during the project development process, as well as the obligations of each party with respect to the development process.

Client Identification: Paradise Recreation and Park District

Facility Location(s):

- PRPD District Office/Terry Ashe Recreation Center - 6626 Skyway, Paradise, CA 95969
- Lakeridge Park - 14030 Lakeridge Cir, Magalia, CA 95954
- Moore Road Ball Park, Lezlie Morrow Memorial Dog Park, & Horse Arena Forest Service Road off Clark Road-6705 Moore Rd
- Aquatic & Recreation Center - 5600 Recreation Dr, Paradise, CA 95969
- Bille Park - 6261 W Wagstaff Rd, Paradise, CA 95969
- Concow Pool - 11666 Concow Rd, Oroville, CA 95965
- Maintenance Yard and Storage - 6220 Clark Road, Paradise, CA, 95969
- Community Center - 877 Nunneley Rd, Paradise, CA, 95969

Area of Focus:

SiteLogIQ will provide a proposal and Energy Services agreement for the implementation of facility improvements, energy conservation, energy generation, or energy management services.

Scope of Services:

- A. SiteLogIQ will conduct a site visit to the Facility(ies) to perform a physical audit and collect data. The Client will cooperate and collaborate with SiteLogIQ

CA Office: 1651 Response Rd, Ste 300, Sacramento, CA 95815

Phone: (916) 914-1929

www.sitelogiq.com O CA License #1054171



during this phase by providing copies of requested data, including (if available): Site and system drawings, historical operating data produced or recorded by existing controls or meters, manual logs, and any other data that may be pertinent to this evaluation.

- B. Client will also make operational personnel available at reasonable times for in-person and telephone interviews with SitelogIQ to answer questions about existing facilities conditions, operating profile and existing equipment operation.
- C. Where operational data is not available to support the analysis, SitelogIQ will utilize standard engineering practices and assumptions to provide a conservative analysis on the potential energy savings from installing the energy conservation measures.
- D. SitelogIQ will also analyze the potential for energy generation measures.
- E. SitelogIQ will recommend energy management and on-going monitoring services.
- F. For each of the targeted Energy Conservation Measures (ECMs), estimated (projected) operating costs will be calculated and then compared to existing operating costs. Existing conditions will be evaluated using data-logged or stipulated and mutually agreed operational schedules.
- G. SitelogIQ will prepare a return on investment analysis (consistent with the client's preferred evaluation methods based on agreed upon Economic Criteria noted below).
- H. SitelogIQ will provide budgetary construction costs estimates and a summary Scope of Work for all recommended ECMs. Cost estimates will represent a "turnkey" solution. Refer to Attachment A for the list of discussed potential ECM's to be evaluated.
- I. The results will be presented to client as a recommended Scope of Work and a financial proforma (such as a Cash Flow) which will include costs and energy savings for the next 25 years with escalation of no more than 6% and including future maintenance & repair costs. As a result, *True Cost of Ownership* is presented to the client for their review and consideration.



Clarification on SitelogIQ's Obligations:

Consistent with California Government Code Section 1097.6, SitelogIQ's duties and services under this LOA shall not include preparing or assisting the Client with any portion of the Client's preparation of a request for proposals, request for qualifications, or any other solicitation regarding a subsequent or additional contract with the Client. The Client enters this LOA shall at all times retain responsibility for public contracting, including with respect to any subsequent phase of the project(s) proposed under this LOA. SitelogIQ's participation in the planning, discussions, or drawing of project plans or specifications shall be limited to conceptual, preliminary, or initial plans or specifications. SitelogIQ shall cooperate with the public entity to ensure that all potential participants in a future project proposed under this LOA have access to the same information, including all conceptual, preliminary, or initial plans or specifications prepared by SitelogIQ pursuant to this LOA.

Client Responsibilities:

In order for SitelogIQ to provide the services described in this LOA, the Client agrees to provide (or cause its energy suppliers to provide) SitelogIQ with the data requested in Attachment B. In addition, Client shall execute Attachment C ("Utility Authorization Form") to provide access to Client's Utility account information.

Development Efforts:

Client acknowledges that SitelogIQ will incur considerable expense in developing the Project. This expense includes the cost to by SitelogIQ's development team, the cost to visit the Site, and the cost to prepare the financial proforma. SitelogIQ is acting hereunder as an independent contractor and not as an agent or employee of the Client. SitelogIQ shall not represent or otherwise hold out itself or any of its directors, officers, partners, employees, or agents to be an agent or employee of the Client.

Ownership of Work:

All work products, including all proforma's, schedules, and scope of work documentation provided by SitelogIQ, will only become the property of the Client upon execution of a binding, irrevocable contract between the Client and SitelogIQ for the implementation of the ECMs proposed by SitelogIQ. Notwithstanding the foregoing, to the extent that any tangible work documentation produced by SitelogIQ contains SitelogIQ's pre-existing materials (including but not limited to templates, forms, and other SitelogIQ -created materials), SitelogIQ will remain the sole and exclusive owner of all such pre-existing materials.

Interconnection Application:

If applicable, SitelogIQ may request important Distribution System information from the local utility regarding planned solar interconnection points, prior to submitting an Interconnection Application during construction of a Solar Generation PV Array.



The purpose is to avoid or address early in the design phase any existing utility infrastructure that may prohibit or delay the construction of a Solar Generation PV Array.

Development Fee:

SitelogIQ will develop the Project for the firm, fixed fee/rate as listed below:

1. Fee/Rate of: \$25,000 Fixed Fee.

Fee includes the technical assistance of up to one grant application. Client is responsible for hiring grant writer, if applicable. Fee and Services excludes geothermal well drilling/exploration.

In the event that the Client enters into a contract with SitelogIQ for the implementation of the ECMs within 60 days after presenting the Proposal, then SitelogIQ's cost to develop the Proposal will be waived. If the Client enters into a contract with SitelogIQ at a later date, the Development Fee paid by the Client will be credited toward the project's total implementation cost.

If SitelogIQ cannot meet the Economic Criteria Client will not compensate SitelogIQ for its LOA fee.

Economic Criteria:

The Client has represented to SitelogIQ that Client agrees to move forward with the project if the project is shown to reduce the operational expenses at the site over the useful life of the project. The main financial objectives of the project are as follows:

1. Provide a self-funded program, which pays for itself through expense reductions and minimizes the Client's contribution and meets the requirements of California Government Code 4217.10 et seq.

This LOA shall be construed and enforced in accordance with the laws of the State of California without regard to principles of conflicts of law.

If you agree with the provisions set forth in this LOA, kindly sign and date the LOA below and return one fully-executed copy to my attention. Thank you again for providing SitelogIQ with the opportunity to work on this important initiative.

Acceptance of Letter of Agreement

This agreement is between Paradise Recreation and Park District and SitelogIQ, Inc.

Paradise Recreation and Park
District:

SitelogIQ



Name: Dan Efseaff

Title: District Manager

Date:

Name: Eddie Jordan

Title: Vice President

Date:

DRAFT



**Attachment A:
Potential Facility Improvement, Energy Conservation, Energy Generation,
and Energy Management Measures to be considered**

1. Solar Generation
2. Energy Storage Batteries
3. EV Chargers
4. Rate Optimization
5. Microgrid

DRAFT



Attachment B:
Pre-audit Information Request

#	Must Have	Nice to Have
Utility Information		
1	Electric, Gas, Water, Oil, Other: Utility supplier and contact	all data in excel format; 3 to 5 years. Customer Access through Utility API.
2	Summary of monthly usage and cost (1 year minimum, 3 years preferred)	Utility Rate structures
3	Copies of actual Utility bills for one year	Kilo Watt (kW) and Kilo Volt Amp (kVA) Data: Monthly Peaks & 15-minute interval
4	What are the interconnection or other major electrical codes that we need to be aware of, e.g., for islanding from the utility, for connecting to a substation, etc.	Utility Meters: main & sub-meters- layout drawing, locations, areas they feed
5	What is the power rating of equipment (Volts, Amps, Hz)?	
Facility Information		
1	Age, Total building area (sq. feet.), Conditioned Area, window area, number of rooms, common facilities	Roof type & age, window type & age, any window films, etc?
2	Operation schedule, monthly occupancy data	
3	Complete set of building plans (original & as-builts); at a minimum, overall architectural plan, main mechanical schedule, electrical single-line diagram;	Please scan & pdf all the building as-built drawings.
4	Any problems regarding guest comfort (humidity, hot/cold areas, mold, etc.)	Equipment Maintenance logs & schedule (indicate recurring problems)
5	Any major renovation projects in the last 3 years? Or plans to renovate	Air balance report, Facility Assessment Plan



Attachment C:
Utility Authorization Request

https://utilityapi.com/authorize/eric_james_sitelogiq?f=e0b4ab49-22ca-499b-9d9d-09e664629c04

DRAFT

District Report**Meeting Date:** January 14, 2026

DATE: 1/5/2026
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report**1. Updates**

- a. Wildfire Safety Summit – District Manager Efseaff provided an overview (Figure 1) of the Neighbor to Neighbor (N2N) grant program that helped fund the Butte Fire Safe Council's 18th annual wildfire safety summit on Friday, 12/12/2026. The event drew more than 100 residents and stakeholders to present past, current and future projects related to wildfire in the County.
- b. New Recreation Software – Over the past several years, PRPD staff have been diligently researching next-generation recreation software solutions, evaluating and comparing more than a dozen options, with RecOS emerging as a modern, intuitive, and future-ready platform. After extensive review and testing, we are now in the final stages of preparing a transition away from Sportsman toward a system that better supports customer experience, operational efficiency, and long-term growth. We look forward to sharing our findings with the Board next month to ensure everyone is well-informed and aligned as we move forward, and to help Board members feel fully connected to the process.
- c. Neighbor-to-Neighbor (N2N) Grant Extension – Staff asked the N2N grant administrators for an extension of the grant term to continue offering events and volunteer opportunities for the residents we serve with remaining grant funds. Staff were notified in late December that the grant term had been extended through March 2026. Staff look forward to continuing N2N events with staff and partners in Quarter 1, 2026, including N2N funded senior drop-in hours at the PCC twice a week (as soon as we have tables and chairs in the facility).

2. Administrative and Visitor Services

- a. Front Office- The front office was slow the month of December. We expect to see and increase in traffic in January due to the purchase of lake passes.

3. Finance

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), Meeder Report (Attachment E), and California Class (Attachment F).
 - i. Grant payments from neighbor to neighbor. Impact payment of \$63,733.26 for Cypress Lane Senior Apartments
- b. Impact Fees - For the month of Dec, the District received a total of \$68,015.30 in impact fees.
- c. Investments –
 - i. Five Star Bank Interest deposits: Investment Money Market = \$9,890.47 and Grant Money Market = \$902.04.
 - ii. Meeder Investments: \$164,172.29
 - iii. California Class: \$3,631.55
 - iv. Tri Counties Bank: \$1,570.93
- d. Updates – At the December 2025 board meeting, Board members approved year-round Part-time staff opting into the District's Dental and Vision insurance. There have been seven employees that have signed up so far.

4. Parks

- a. Winter Park Maintenance - December was a month of blowing and removing pine needles and oak leaves. Every facility was covered after the couple of rain and windstorms we encountered. The maintenance crew was quick to keep up with it (Figure 2 through 5).
- b. Pool Repair – Staff is working with the contractor on cracks in the pool and will review options and scheduling of repairs.
- c. 2025 Year Review by Mark D. Cobb (Park Supervisor)- 2025 was all-in-all a good year. I could take this opportunity to point out all the projects that were completed, but I would like to take this time to mention the things that sometimes get overlooked, like how clean and safe our parks and facilities are kept.

As the Park Supervisor, my absolute highest priority is the safety of our staff and the public. Believe me, this isn't as easy at times as some may think. We here at PRPD have cultivated a culture of safety being the first priority. Everyone on TEAM PRPD maintenance takes the safety of our patrons very seriously, and our records show that. When I took over my position as Park Supervisor, I told myself, just because some of our parks and facilities may have some years on them, that's no reason for them to look old/ or unkept. One of the goals I set for myself was to have an ADA compliant pathway from upper Bille parking lot to the playground, and restrooms. We were able to complete 75%, and the rest will be done by early Spring.

We have done a lot of work at the PRPD pool also. The showers stalls were totally redone and now look almost new. One thing that we take for granted is how clean all the park facility restrooms are kept so, I encourage everyone to take a second and thank a PRPD maintenance TEAM member.

In closing, we need to remember that all the Facilities are serviced 365 days a year. so, that means there is someone working, Christmas, Thanksgiving, 4th of July and new Years day. WE are lucky to have such a hardworking crew.

5. Recreation

- a. Tiny Tots Holiday session – The Tiny Tots classes ran Monday through Thursday mornings at the Terry Ashe Recreation Center through December 18. There was a total of 26 children between the two classes. The classes ended on a festive note with a visit from Santa. Teacher Lori did a fantastic job, and the program will start again on January 5th (Figures 6 through 8).
- b. The PRPD/Elk's Hoop Shoot – The Elk's Hoop Shoot took place at the Paradise Junior High School Gym on Saturday, December 13. PRPD worked in cooperation with the Paradise Elk's Club to run this local portion of the national free throw contest. Several winners will advance to the district contest in Chico on January 10th (Figures 9 and 10).
- c. Ridge Hiking Association – December and January are planning months for RHA. In early December staff met with Paradise Stronger to discuss MOU and scope of work, and draft will be completed by February 2026. Later in December hiking leads (PRPD staff, volunteer leads, Paradise Stronger staff) met to discuss the 2026 hiking calendar.
- d. Healing Trauma Through Nature (HTTN) - HTTN continued its strong winter programming with two field trips this month, both centered on esports curriculum integration. PRPD staff delivered a full-day HTTN esports experience for Hearthstone School and another for Mesa Vista, reinforcing the program's emphasis on teamwork, communication, and positive peer engagement during the colder season. These trips mark the steady monthly cadence of HTTN field experiences as we move toward the spring semester.
- e. Esports Partnership Programs - Staff partnered with the Boys & Girls Club for a December esports tournament that welcomed ten enthusiastic participants. The event provided youth with a structured competitive environment, mentorship opportunities, and positive recreation experiences during a typically slow programming month.
- f. Elements Program - December focused on planning and administrative preparation for the upcoming cycle of Elements programming. Coordination with school partners and refining the winter curriculum ensured a strong launch for student cohorts returning after break.

6. Outreach

- a. Neighbor-To-Neighbor – The California state grant team has extended the grant to March 2026. We have another quarter to connect with neighbors!

7. Volunteer Program

- a. Monarch Hub - HomeTech Charter Paradise Outreach joined staff to sow redbud seeds for the Monarch Hub. Students were able to learn how to sow seeds in pots, stratification, scarification, and seed viability. Staff are planning for plant giveaways in spring/fall to community members to encourage them to plant pollinator gardens pesticide free (Figures 11 and 12).
- b. Workability – Jayden joined staff at the Wildfire Safety Summit. He was introduced to community projects, and leaders to gain insight into the good fire and wildfire resiliency world. The summit happens once a year, and Jayden was able to gain job shadowing experience attending a local summit (Figure 13).
- c. Volunteer recognition and appreciation – Volunteers met this month at cozy diner for a lunch appreciation and celebrate the year. Also, early in the month the Town of Paradise recognized Tim for his stewardship at Bille Park (Figure 14).
- d. Volunteer of the Year: Heidi Lange is this year's 2025 volunteer of the year! She has been dedicated to helping Astronomy on the Lake(s) and canning classes.

8. Project Development

- a. Hazard Mitigation Grant Program - Staff have been meeting with state representatives and our technical team on the next steps related to our grant application and evolving developments on the Federal level related to available funding and policies. The grant application is active, but there are some modifications that may be necessary to make the request more competitive, including a scope reduction or withdrawal of the proposal.
- b. BRIC Buffer Project – Staff is awaiting a request for a no cost extension on the project, which will allow for better alignment with through the Governor's Office of Land Use and Climate Innovation (LCI, formerly the Office of Planning and Research) with the Regional Resilience Grant Program and to refine and release key products to the public.
- c. Lakeridge Park – Staff will be working with the design team to finalize design options as the value engineering step is wrapping up. One of the key ideas (updates have been forthcoming with the Rec and Park Committee on a regular basis) that is outstanding is finalizing the size and location of the playfield. Staff can provide a brief update at the meeting. Staff and team members are also diligently working on permit requirements. Related upcoming BOD actions will be to consider potential funding options to supplement the state grant and a land use agreement.

9. Upcoming

- a. Fiscal Year (FY) 2026-2027 Budget – District staff will kick-off the cycle with an overview of the next Budget process and provide a mid-year evaluation.

Photographs

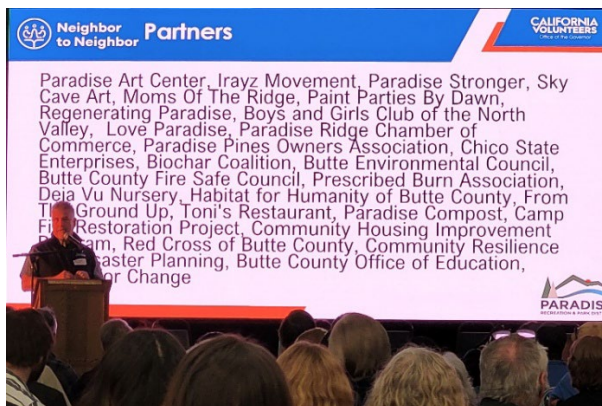


Figure 1. District Manager Efseff presents at the 2025 Wildfire Safety Summit on the Neighbor-to-Neighbor program.



Figure 2. Maintenance Crews burning debris at Noble.



Figure 3. Leaf blowing at the Aquatic Park.



Figure 4. A pristine Ball Park after leaf /pine needle clearing.



Figure 5. A pristine Ball Park after leaf / pine needle clearing.



Figure 6. Tiny Tots Christmas Party.



Figure 7. Tiny Tots meeting Santa.



Figure 8. Tiny Tots meeting Santa.



Figure 9. 2025 Elk's Hoop Shoot.



Figure 10. 2025 Elk's Hoop Shoot.



Figure 11. Group photo (Monarch Hub).



Figure 12. HomeTech Charter sowing seeds



Figure 13. Wildfire safety summit.



Figure 14. Town Of Paradise-Recognition.

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

https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2026/26.0114/2025.0114.BOD.District.Report.docx
1/9/2026

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01/08/26

Accrual Basis

PRPD
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1001 · 1 Tri Counties Bank Checking	1,035,469.35
1003 · Five Star Bank - Payroll	66,247.23
1005 · Petty Cash	300.00
1008 · North Valley Community Found	12,932.68
1010 · Treasury Cash - 2510	
1011 · General Operating	-699,072.12
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	-68,372.12
1030 · Investments	
1031 · Five Star Bank Money Market	4,841,830.04
1032 · Five Star Bank Grant M. M.	206,040.25
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	8,189.03
1033.02 · Capital Improvement & Acquisit	10,108,632.55
1033.03 · Current Operations	1,939,981.40
1033.04 · Desig Proj/Sp Use/Grant Match	1,125,122.93
1033.05 · Future Operations	17,933,802.10
1033.06 · Technology	153,808.71
1033.07 · Vehicle Fleet & Equipment	769,531.83
Total 1033 · Investment Reserves	32,039,068.55
1034 · US Bank (Meeder Investments)	1,254.60
1035 · Tri Counties Bank	539,103.58
1036 · California Class	4,356.82
Total 1030 · Investments	37,631,653.84
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	
1114.1 · Parks & Facilities Donations	10,817.21
1114.2 · Recreation Donations	
1114.3 · Scholarship Donations	7,848.93
1114.2 · Recreation Donations - Other	6,254.35
Total 1114.2 · Recreation Donations	14,103.28
1114.4 · General Donations	24,484.44
Total 1114 · Designated Donations-2514	49,404.93
Total 1100 · Designated Treasury Funds	109,514.19
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	10,650.96
1121 · Park Acqui Unincorp - 2521	68,536.88
1122 · Park Dev Unincorp - 2522	164,093.63
1124 · District Fac Unincorp - 2524	60,862.61
1126 · Park Acqui Incorp - 2526	244,212.16
1127 · Park Dev Incorp - 2527	705,112.89
1128 · District Fac Incorp - 2528	20,340.45
Total 1119 · Impact Fees	1,273,809.58
Total Checking/Savings	40,061,554.75
Other Current Assets	
1310 · Miscellaneous Receivables	-0.02
1500 · FMV Adjustments	

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01/08/26

Accrual Basis

PRPD
Balance Sheet
As of December 31, 2025

	Dec 31, 25
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
Total 1500 · FMV Adjustments	5,057.76
Total Other Current Assets	5,057.74
Total Current Assets	40,066,612.49
Fixed Assets	
1710 · Land	1,563,815.22
1715 · Land Development	19,349.00
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,763,539.02
1740 · Vehicles	164,951.27
1798 · Accum Depr - Furn Fixture Equip	-318,381.00
1799 · Accum Depr - Buildings	-5,145,102.70
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	19,569.00
1810.3 · CIP-Buffer Study (BRIC)	222,456.57
1810.4 · CIP-OHV Study	101,469.72
1810.7 · Buffer (OPR)	219,181.22
Total 1810 · CIP-Planning	719,948.78
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	37,501.12
1820.2 · Buffer (TNC)	77,664.34
Total 1820 · CIP-Acquisition	115,165.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	559,117.90
1830.3 · CIP-Per Capita Program (PCP)	102,027.58
Total 1830 · CIP-Development	661,725.49
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.10 · CIP-GameTime Playground (GT)	5,240.65
1840.4 · CIP-RTGGP Trails Grant	53,620.71
1840.5 · Existing Park Improvements	450,376.63
1840.7 · Recovery Projects	488,230.50
1840.8 · CIP-Rotary Grant (PRF)	14,820.93
1840.9 · CIP-Rural Rec & Tourism (RRT)	160,329.52
Total 1840 · CIP-Facility & Park Amenities	1,173,866.11
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	323.04
1850.2 · Elements Grant (CNRA)	163,762.21
1850.3 · Far Northern Grant (FNRC)	19,023.35
1850.4 · Neighbor to Neighbor Grant(NTN)	181,829.83
Total 1850 · CIP-Programs	364,938.43
Total 1800 · Construction in Progress	3,035,644.27
Total Fixed Assets	6,834,728.61
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	402,685.00

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01/08/26

Accrual Basis

PRPD
Balance Sheet
As of December 31, 2025

	Dec 31, 25
Total Other Assets	703,007.00
TOTAL ASSETS	47,604,348.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-3,534.89
Total Accounts Payable	-3,534.89
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · Wages Payable	78,940.02
2120 · Payroll Taxes Payable	30,812.69
2130 · Health Benefits Payable	-23,134.42
2140 · FSA payable	2,269.66
2160 · 457 Retirement Payable	1,732.69
2170 · CalPers Payable	23,043.46
2190 · Accrued Leave Payable	
2192 · Sick leave payable	17,166.56
2193 · Vacation leave payable	44,205.95
Total 2190 · Accrued Leave Payable	61,372.51
Total 2100 · Payroll Liabilities	175,036.61
2200 · Accrued Expenses	11,399.92
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	18,586.00
2440 · Deferred CIP Revenue	200,000.00
Total 2400 · Deferred Revenue	218,586.00
Total Other Current Liabilities	406,022.53
Total Current Liabilities	402,487.64
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	60,454.95
2805 · CalPers Pension Liability	542,157.00
2806 · OPEB Liability	68,674.00
Total Long Term Liabilities	671,285.95
Total Liabilities	1,073,773.59
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
Total 3000 · General Fund Balances-2510	901,149.99
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	968,386.65
Total 3200 · Designated Fund Balances	1,106,218.41
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	41,978,470.17
3999 · Opening Balance Equity	-354,580.80

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01/08/26

Accrual Basis

PRPD
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
Net Income	-289,378.44
Total Equity	46,530,574.51
TOTAL LIABILITIES & EQUITY	<u>47,604,348.10</u>

2:54 PM

PRPD

Profit & Loss Budget vs. Actual

01/08/26

July through December 2025

Accrual Basis

	Jul - Dec 25	Budget	\$ Over Budget	% of ...
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	0.00	1,331,000.00	-1,331,000.00	0.0%
4200 · Impact Fee revenue	173,446.77	60,000.00	113,446.77	289.1%
4300 · Program Income	175,075.80	284,000.00	-108,924.20	61.6%
4350 · Concession & Merchandise sales	217.00	500.00	-283.00	43.4%
4400 · Donation & Fundraising Income	1,572.00	25,000.00	-23,428.00	6.3%
4500 · Grant Income	404,883.03	2,200,000.00	-1,795,116.97	18.4%
4600 · Other Revenue	74,566.54	510,000.00	-435,433.46	14.6%
4900 · Interest Income	993,404.82	1,148,250.00	-154,845.18	86.5%
Total Income	1,823,165.96	5,558,750.00	-3,735,584.04	32.8%
Gross Profit	1,823,165.96	5,558,750.00	-3,735,584.04	32.8%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	1,013,717.69	2,719,200.00	-1,705,482.31	37.3%
5020 · Employer Taxes	78,400.62	184,000.00	-105,599.38	42.6%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	5,688.00			
5030.2 · Admin Fee for Active	66.89			
5030.3 · Admin Fee for Retired	26.39			
5030 · Employee Benefits - Other	215,925.60	600,000.00	-384,074.40	36.0%
Total 5030 · Employee Benefits	221,706.88	600,000.00	-378,293.12	37.0%
5040 · Workers Comp Expense	94,566.00	175,800.00	-81,234.00	53.8%
5060 · Other Personnel Costs	2,873.13	13,000.00	-10,126.87	22.1%
Total 5000 · Payroll Expenses	1,411,264.32	3,692,000.00	-2,280,735.68	38.2%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	109.64	1,500.00	-1,390.36	7.3%
5120 · Program Contract Labor	1,311.00	35,000.00	-33,689.00	3.7%
5130 · Program Supplies	11,236.06	58,000.00	-46,763.94	19.4%
Total 5100 · Program Expenses	12,656.70	94,500.00	-81,843.30	13.4%
5140 · Fundraising Expense	0.00	2,000.00	-2,000.00	0.0%
5200 · Advertising & Promotion	5,024.82	20,000.00	-14,975.18	25.1%
5220 · Bank & Merchant Fees	2,134.51	6,500.00	-4,365.49	32.8%
5230 · Contributions to Others	3,000.00	26,500.00	-23,500.00	11.3%
5240 · Copying & Printing	1,875.49	16,500.00	-14,624.51	11.4%
5260 · Dues, Mbrshps, Subscr, & Pubs	28,874.04	50,000.00	-21,125.96	57.7%
5270 · Education, Training & Staff Dev	4,079.95	13,000.00	-8,920.05	31.4%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	222.53	19,000.00	-18,777.47	1.2%
5284 · Program ET&F	276.32	9,500.00	-9,223.68	2.9%
5286 · Small Tools & Equipment	3,995.21	19,500.00	-15,504.79	20.5%
5280 · Equip., Tools & Furn (<\$5k) - Other	43.65			
Total 5280 · Equip., Tools & Furn (<\$5k)	4,537.71	48,000.00	-43,462.29	9.5%
5290 · Equipment Rental	5,743.85	29,000.00	-23,256.15	19.8%
5300 · Insurance	158,330.00	187,000.00	-28,670.00	84.7%
5310 · Interest Expense	0.00	200.00	-200.00	0.0%
5320 · Miscellaneous Expense	0.00	100.00	-100.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	37,843.90	35,000.00	2,843.90	108.1%
5334 · Legal	5,385.00	14,000.00	-8,615.00	38.5%
5336 · Engineering	53,162.34	385,000.00	-331,837.66	13.8%
5338 · Other Prof. & Outside Labor	160,497.21	416,000.00	-255,502.79	38.6%
Total 5330 · Professional & Outside services	256,888.45	850,000.00	-593,111.55	30.2%
5340 · Postage & Delivery	382.31	1,100.00	-717.69	34.8%
5350 · Rent-Facility use fees	9,032.50	30,000.00	-20,967.50	30.1%
5360 · Repair & Maintenance				

2:54 PM

PRPD

Profit & Loss Budget vs. Actual

July through December 2025

01/08/26

Accrual Basis

	Jul - Dec 25	Budget	\$ Over Budget	% of ...
5361 · Building R&M	718.74	5,000.00	-4,281.26	14.4%
5362 · Equipment R&M	2,825.17	20,400.00	-17,574.83	13.8%
5363 · General R&M	1,891.67	7,200.00	-5,308.33	26.3%
5364 · Grounds R&M	7,258.28	61,200.00	-53,941.72	11.9%
5365 · Pool R&M	38,918.61	66,300.00	-27,381.39	58.7%
5366 · Vehicle R&M	9,500.67	15,300.00	-5,799.33	62.1%
5367 · Janitorial	6,674.46	15,300.00	-8,625.54	43.6%
5368 · Security	1,385.29	6,200.00	-4,814.71	22.3%
5369 · Vandalism	255.91	2,100.00	-1,844.09	12.2%
5360 · Repair & Maintenance - Other	50.00			
Total 5360 · Repair & Maintenance	69,478.80	199,000.00	-129,521.20	34.9%
5370 · Supplies - Consumable				
5372 · Office Supplies	4,215.98	20,500.00	-16,284.02	20.6%
5374 · Safety & staff supplies	8,058.88	11,500.00	-3,441.12	70.1%
Total 5370 · Supplies - Consumable	12,274.86	32,000.00	-19,725.14	38.4%
5380 · Taxes, Lic., Notices & Permits	6,089.14	21,000.00	-14,910.86	29.0%
5390 · Telephone & Internet	21,074.37	35,000.00	-13,925.63	60.2%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	1,200.61	9,000.00	-7,799.39	13.3%
5404 · Fuel	14,617.23	44,500.00	-29,882.77	32.8%
5406 · Meals	4,847.28	11,000.00	-6,152.72	44.1%
5408 · Mileage & Auto Allowance	166.80	1,000.00	-833.20	16.7%
Total 5400 · Transportation, Meals & Travel	20,831.92	65,500.00	-44,668.08	31.8%
5410 · Utilities				
5412 · Electric & Gas	52,815.00	119,000.00	-66,185.00	44.4%
5414 · Water	15,988.42	45,000.00	-29,011.58	35.5%
5416 · Garbage	10,047.15	34,000.00	-23,952.85	29.6%
Total 5410 · Utilities	78,850.57	198,000.00	-119,149.43	39.8%
Total Expense	2,112,424.31	5,616,900.00	-3,504,475.69	37.6%
Net Ordinary Income	-289,258.35	-58,150.00	-231,108.35	497.4%
Other Income/Expense				
Other Expense				
9999 · Misc. Expense	120.09			
Total Other Expense	120.09			
Net Other Income	-120.09			
Net Income	-289,378.44	-58,150.00	-231,228.44	497.6%

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01/08/26

Accrual Basis

PRPD
Profit & Loss
December 2025

	Dec 25
Ordinary Income/Expense	
Income	
4200 · Impact Fee revenue	68,015.30
4300 · Program Income	16,044.60
4400 · Donation & Fundraising Income	1,108.00
4500 · Grant Income	190,460.38
4600 · Other Revenue	196.86
4900 · Interest Income	180,167.28
	180,167.28
Total Income	455,992.42
Gross Profit	455,992.42
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	181,009.98
5020 · Employer Taxes	14,008.17
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	948.00
5030.2 · Admin Fee for Active	8.97
5030.3 · Admin Fee for Retired	3.30
5030 · Employee Benefits - Other	49,694.01
	49,694.01
Total 5030 · Employee Benefits	50,654.28
5040 · Workers Comp Expense	31,522.00
5060 · Other Personnel Costs	259.33
	259.33
Total 5000 · Payroll Expenses	277,453.76
5100 · Program Expenses	
5120 · Program Contract Labor	964.50
5130 · Program Supplies	1,416.62
	1,416.62
Total 5100 · Program Expenses	2,381.12
5260 · Dues, Mbrshps, Subscr, & Pubs	4,412.80
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	733.77
	733.77
Total 5280 · Equip., Tools & Furn (<\$5k)	733.77
5290 · Equipment Rental	848.88
5300 · Insurance	79,165.00
5330 · Professional & Outside services	
5332 · Accounting	3,147.50
5336 · Engineering	9,080.66
5338 · Other Prof. & Outside Labor	57,025.44
	57,025.44
Total 5330 · Professional & Outside services	69,253.60
5340 · Postage & Delivery	202.80
5360 · Repair & Maintenance	
5361 · Building R&M	103.56
5362 · Equipment R&M	96.17
5363 · General R&M	39.81
5364 · Grounds R&M	891.19
5366 · Vehicle R&M	302.33
5367 · Janitorial	142.60
5368 · Security	910.65
	910.65
Total 5360 · Repair & Maintenance	2,486.31
5370 · Supplies - Consumable	
5372 · Office Supplies	617.37
5374 · Safety & staff supplies	1,813.03
	1,813.03
Total 5370 · Supplies - Consumable	2,430.40
5380 · Taxes, Lic., Notices & Permits	941.91

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01/08/26

Accrual Basis

PRPD
Profit & Loss
December 2025

	Dec 25
5390 · Telephone & Internet	3,898.18
5400 · Transportation, Meals & Travel	
5402 · Air, Lodging & Other Travel	272.64
5406 · Meals	1,009.08
5408 · Mileage & Auto Allowance	27.14
Total 5400 · Transportation, Meals & Travel	1,308.86
5410 · Utilities	
5412 · Electric & Gas	107.92
5414 · Water	106.05
5416 · Garbage	381.39
Total 5410 · Utilities	595.36
Total Expense	446,112.75
Net Ordinary Income	9,879.67
Other Income/Expense	
Other Expense	
9999 · Misc. Expense	30.00
Total Other Expense	30.00
Net Other Income	-30.00
Net Income	9,849.67

**Paradise Recreation & Park District
Investment & Reserves Report
31-Dec-25**

Summary						Annual
Reserve Funds	Maximum Target	6/30/2025 Balance	FY 2025-2026 Allocated	FY 2025-2026 Interest	12/31/2025 Balance	Funding Goal
CalPERS 115 Trust	500,000	7,954.98	0.00	188.87	8,143.85	30,000
Capital Improvement & Acquisition	25,000,000	10,491,808.36	-1,895,000.00	248,203.72	8,845,012.08	100,000
Current Operations	8,000,000	4,324,612.18	-4,115,000.00	54,976.60	264,588.78	50,000
Designated Project/Special Use/Grant Matching	1,500,000	1,057,311.54	0.00	25,103.27	1,082,414.81	50,000
Future Operations	25,000,000	20,293,297.44	0.00	481,814.58	20,775,112.02	100,000
Technology	150,000	160,291.30	0.00	3,805.72	164,097.02	5,000
Vehicle Fleet & Equipment	1,000,000	822,007.19	0.00	19,516.54	841,523.73	75,000
Total Reserves Funds	61,150,000	37,157,282.99	-6,010,000.00	833,609.31	31,980,892.30	410,000

Detail		FY 2024 - 2025
Reserve Accounts	12/31/2025	Interest Earned
CalPERS 115 Trust	8,143.85	34.78
Capital Improvement & Acquisition	8,845,012.08	45,346.28
Current Operations	264,588.78	1,129.90
Designated Project/Special Use/Grant Matching	1,082,414.81	4,622.36
Future Operations	20,775,112.02	88,718.38
Technology	164,097.02	700.76
Vehicle Fleet & Equipment	841,523.73	3,593.66
Additional Interest	0.00	33,548.19
Total Reserve Accounts	31,980,892.30	177,694.31

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
Grant Money Market Account	298,534.56	* (60,396.35)	902.04	239,040.25
Five Star Investment Money Market	1,268,739.40	1,800,000.00	9,890.47	3,078,629.87
Payroll Interest Checking	10,105.83	23,138.54	2.86	33,247.23
Total Five Star	1,577,379.79	1,762,742.19	10,795.37	3,350,917.35

* Transferring funds to cover direct deposit and first medical insurance payment

Tri Counties	Deposits	Checks/Fees	
Money Market (as of Dec. 31, 2025)	537,532.65	1,570.93	539,103.58
Checking (as of Nov. 30, 2025)	617,810.08	141,829.57	759,352.19
Total	1,155,342.73	143,400.50	1,298,455.77

Total in interest earning accounts	35,870,913.23	180,170.14
Other Investment Income		0.00
Total		180,170.14

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.

Portfolio Summary

4.37

Weighted Average Yield to Maturity

2.30

Weighted Average Maturity (Years)

2.04

Portfolio Effective Duration (Years)

2.20

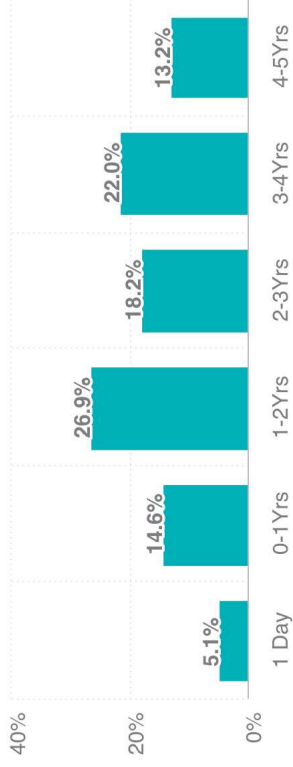
Weighted Average Life (Years)

AA

Average Credit Rating



Custodial Reconciliation



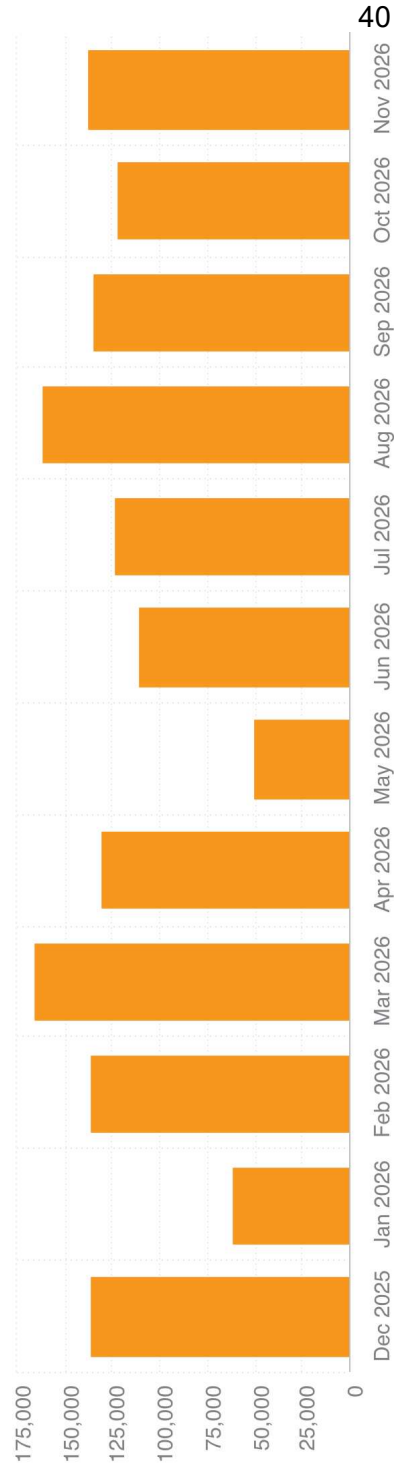
Sector Allocation



U.S. Agencies	27.29%
U.S. Treasuries	22.86%
Corporate Bonds	14.49%
MBS	10.05%
Municipal Bonds	7.19%
Money Market Funds	5.11%
Commercial Paper	4.12%
Asset-Backed Securities	4.03%
Negotiable CD's	2.10%
Commercial MBS	1.41%
Supranational	1.35%

	CURRENT MONTH
Beginning	33,918,078.85
Contributions/Withdrawals	0.00
Management Fees	(2,005.55)
Custodian Fees	(446.65)
Realized Gains/Losses	81,526.62
Purchased Interest	(980.00)
Interest Received	86,077.87
ENDING	34,082,251.14

Projected Monthly Income Schedule





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Paradise Recreation & Park District
6626 Skyway
Paradise, CA 95969

California CLASS

California CLASS

Average Monthly Yield: 3.8767%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0077-0001	CC Reserve Fund	1,102,931.44	0.00	0.00	3,631.55	46,280.52	1,103,048.59	1,106,562.99
TOTAL		1,102,931.44	0.00	0.00	3,631.55	46,280.52	1,103,048.59	1,106,562.99