



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, February 14, 2024, 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:

2. PUBLIC COMMENT

3. CONSENT AGENDA

- 3.1. Board Minutes:
 - A. Regular Meeting of January 10,2024
 - B. Special Meeting of January 18,2024
- 3.2. Payment of Bills/Disbursements (Warrants and Checks Report)
Check # 056641 – 056797 and ACHs
- 3.3. Information Items (Acceptance only): Safety Committee Minutes of January 25,2025

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) on August 9, 2023, to support next steps towards the development, construction, and long-term management of the facility. (**Information Only**).

6. NEW BUSINESS

- 6.1. Consider Memorandum of Understanding (MOU) between Paradise the District and the Paradise Arts, Theater, and Culture Hub (PATCH) – In December 2023, the District and a collaboration of several non-profit groups initiated an exploratory effort for partnership models and potential locations for a joint facility. Several months ago, PATCH approached the District about a more involved partnership to further the effort. Staff proposed a new MOU to 1) coordinate and collaborate on events, 2) create a feasibility report on partnership and 3) inform the respective boards on the implications of a joint effort. The term concludes 12/31/25 with the potential for a 1-year extension. **Recommendation:** *Approve the agreement.*
- 6.2. 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.*
- 6.3. Agreement with Marsha Burch Law. BOD approved the Legal Consultant Request for Proposal (RFP), and staff distributed the RFP. After Staff and an Ad Hoc Committee reviewed and conducted

follow up on 4 Submittals, they recommend Marsha Burch Law as a good match for District needs.
Recommendation: *Approve Agreement.*

7. REPORT

- 7.1. District Report
- 7.2. Board Liaison Report

8. BOARD COMMENT

9. ADJOURNMENT

Adjourn to the next regular meeting on 3/13/2024 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@paradisepspd.com at least 48 hours in advance of the meeting.

This institution is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, 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.

005002

Paradise Recreation and Park District
Board of Directors Regular Meeting
Terry Ashe Recreation Center
January 10, 2024

MINUTES

1. CALL TO ORDER:

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

PRPD STAFF:

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

Present via zoom: None

1.3 WELCOME GUESTS:

Vice- Chairperson Anderson welcomed guests.

Present: Jim McCourt

Present via teleconference: John Stonebraker

1.4. SPECIAL PRESENTATION: Jim McCourt (Meeder Investments) - Midyear Report

Mr. McCourt gave a presentation on the Districts Investment Account. The Board then took turns asking questions.

2. PUBLIC COMMENT:

Citizen Stonebraker made a public comment.

3. CONSENT AGENDA:

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

005003

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

Items pulled from Consent Agenda

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

Corrections to the minutes were discussed.

MOTION: Approve meeting minutes from December 13, 2023. **MADE BY:** Rodowick. **SECOND:** Bellefeuille. **Roll Call Vote: AYES:** 4 (Rodowick, Anderson, Bellefeuille, and Goodlin.). **NOES:** 0. **ABSENT:** 0. **ABSTAIN:** 1 (McGreehan)

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).

Item tabled until the February 14th Board of Directors meeting.

6. NEW BUISNESS

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.*

The Board made suggested changes.

MOTION: Approve agreement with the noted changes. **MADE BY:** Bellefeuille. **SECOND:** McGreehan. **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

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.

005004

Recommendation: Acknowledge Committee assignments and adopt meeting calendar and agenda order.

MOTION: Acknowledge committee assignments with noted changes and adopt meeting calendar and agenda order. **MADE BY:** Bellefeuille. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (Rodowick, Anderson, Bellefeuille, McGreehan, and Goodlin.). **NOES:** 0. **ABSENT:** 0.

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.

There was a discussion on the Request for Proposal process.

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

6.3 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.

Item tabled until the February 14, 2024, Board of Directors meeting.

7. REPORTS

7.1 District Report

7.2 2023 Pool Report

7.3 Board Liaison Reports:

8. BOARD COMMENT:

10. ADJOURNMENT:

Chairperson Rodowick adjourned the meeting at 9:00 p.m. until the next Regular Board meeting, scheduled for February 14, 2024, at 6:00 p.m. at the Terry Ashe Recreation Center,

Robert Anderson, Chairperson

Steve Rodowick, Secretary

005005

Paradise Recreation and Park District
Board of Directors Special Meeting
Terry Ashe Recreation Center
January 18, 2024

MINUTES

1. CALL TO ORDER:

Board Chairperson Robert Anderson called the Special Meeting of the Paradise Recreation and Park District Board of Directors to order at 9:03 a.m.

1.1 PLEDGE OF ALLEGIANCE:

Chairperson Anderson led the Pledge of Allegiance.

1.2 ROLL CALL:

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

PRPD STAFF:

Present: Dan Efseaff (District Manager) Mark Cobb (Park Supervisor), Jeff Dailey (Recreation Supervisor), Scott Amick (Recreation Supervisor), Sunny Quigley (Administrative Assistant II), Sarah Hoffman (Board Clerk), and other staff members.

Present via zoom: Kristi Sweeny (Assistant District Manager)

1.3 WELCOME GUESTS:

Chairperson Anderson welcomed guests.

Present: Lynda Lions, John Stonebraker

2. PUBLIC COMMENT:

None.

3. OLD BUSINESS:

3.1. Consideration of Synthetic Ice Rink Purchase and 2024-25 Ice Rink Season. – The Paradise Ice Rink has been an iconic recreational activity that drew participants from inside and outside the District since 2012 (except for COVID year 2020 - 2021). While sponsorship has been up for the last few years, the net loss associated with the program continues to be a significant concern. Staff sought out synthetic and real ice rink quotes, with the synthetic product allowing us to keep ticket prices down, while providing a similar experience. In May 2023, the BOD provided direction to engage in a lease of a synthetic Ice Rink (District staff had recommended a purchase). The District has the option of the potential discounted purchase of the synthetic ice rink, however, there are significant concerns about the public reception and visitor experience. Staff will review those alternatives. *Recommendation: Staff will review alternatives and potential action.*

005006

Public Comments Received

Citizen Stonebraker

Citizen Lyon

MOTION: Decline the purchase offer from Glice **MADE BY:** Rodowick. **SECOND:** Goodlin. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin ,Rodowick Bellefeuille and McGreehan.). **NOES:** 0. **ABSENT:** 0.

8. BOARD COMMENT:

Secretary Rodowick and Vice- Chairperson Goodlin made brief comments.

10. ADJOURNMENT:

Chairperson Anderson adjourned the meeting at 11:12 a.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

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: January 25, 2024, at 9:00 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: Sarah Hoffman, Administrative Assistant III

#####

1. **CALL TO ORDER:** 9:00 AM

2. **MINUTES:**

- District Manager Efseaff moved to approve the minutes from the December 21, 2023, Safety Committee meeting. Park Supervisor Cobb seconded the motion. The rest of the committee members present concurred.

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

a. THE FOLLOWING SAFETY MEETINGS WERE HELD:

- | | |
|---|---|
| <ul style="list-style-type: none"> December 21, 2023 January 11, 2024 January 17, 2024 | <ul style="list-style-type: none"> Public Awareness
Led by Spencer Strauss, Park Maintenance III P.P.E- Hazmat Protocol
Robert Neste, Park Assistant III Proper Pool Chemical Application
Led by Ray Lockridge, Park Maintenance III |
|---|---|

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

- Site Inspections

c. ACCIDENT/INCIDENT REPORTS:

- 2023 Internal Accident/Incident Summary
 - Graffiti at the TARC -12/14/23
- 2024 Internal Accident/Incident Summary
 - Customer fell and hurt her forearm on the Ice Rink

d. WORKERS' COMPENSATION REPORTS:

- Workers Compensation Open Detail Report since December 31, 2023
 - Open Claim for 4A2207P8RB50001
 - Open Claim for 4A23036N0290001

4. **MISCELLANEOUS:**

- District Manager Efseaff asked about the new workers comp doctors office.
-

Next Safety Meeting Date: February 15, 2024, at 8:30 a.m.

Facilitator: Mark Cobb

Adjourned: 9:20 AM

Sarah Hoffman, Safety Committee Secretary

Date:

cc: CAPRI
PRPD Board

PARADISE RECREATION & PARK DISTRICT
COUNTY MONTHLY CHECK REGISTER

Fund 2510
January

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

056663-056704	1/10/2024		Payroll Summary	20,568.25	0.00	0.00	20,568.25	

Direct Deposit	1/10/2024		Payroll Summary	30,333.20	0.00	0.00	30,333.20	

056749-056780	1/24/2024		Payroll Summary	16,181.73	0.00	0.00	16,181.73	

Direct Deposit	1/24/2024		Payroll Summary	35,753.15	0.00	0.00	35,753.15	

056641	1/5/2024		VOYA INSTITUTIONAL TRUST CO	300.00			300.00	
056642	1/5/2024		MISSION SQUARE RETIREMENT	2,575.00			2,575.00	
056643	1/5/2024		FRANCHISE TAX BOARD	50.00			50.00	
056644	1/5/2024		VISION SERVICE PLAN	256.32			256.32	
056645	1/5/2024		PREMIER ACCESS INSURANCE CO	154.78			154.78	
056646	1/5/2024		PREMIER ACCESS INSURANCE CO	1,407.61			1,407.61	
056647	1/5/2024		PRINCIPAL LIFE INSURANCE CO	175.59			175.59	
056648	1/5/2024		PARADISE RECREATION & PARK DIST	1,139.90			1,139.90	
056649	1/5/2024		PARADISE RECREATION & PARKS	34,971.81			34,971.81	A
056650	1/5/2024		EXTRA SELF STORAGE		75.00		75.00	
056651	1/5/2024		LEVI GORRELL		54.54		54.54	B
056652	1/5/2024		WEX BANK		609.12		609.12	
056653	1/5/2024		ACCULARM SECURITY SYSTEMS		839.48		839.48	
056654	1/5/2024		BREWER OFFORD & PEDERSEN LLP		945.00		945.00	
056655	1/5/2024		KELLY MUNSON		3,100.00		3,100.00	
056656	1/5/2024		CHICO RRENT A FENCE		507.60		507.60	
056657	1/5/2024		FGL ENVIRONMENTAL		152.00		152.00	
056658	1/5/2024		DE LAGE LANDEN FINANCIAL SERV		234.17		234.17	
056659	1/5/2024		COMPUTERS PLUS		882.35		882.35	
056660	1/5/2024		CHICO ENVIRONMENTAL		2,580.00		2,580.00	
056661	1/5/2024		TOWN OF PARADISE		139.00		139.00	
056662	1/5/2024		VERIZON WIRELESS		94.17		94.17	
056705	1/12/2024		VOYA INSTITUTIONAL TRUST CO	300.00			300.00	
056706	1/12/2024		MISSION SQUARE RETIREMENT	1,325.00			1,325.00	
056707	1/12/2024		FRANCHISE TAX BOARD	50.00			50.00	
056708	1/12/2024		PARADISE RECREATION & PARKS	30,333.20			30,333.20	A
056709	1/12/2024		THOMAS ACE HARDWARE		2,013.76		2,013.76	
056710	1/12/2024		ACCULARM SECURITY SYSTEMS		117.50		117.50	
056711	1/12/2024		INDUSTRIAL POWER PRODUCTS		1,051.31		1,051.31	
056712	1/12/2024		MAGOON SIGNS		394.03		394.03	
056713	1/12/2024		PG&E		4,471.74		4,471.74	
056714	1/12/2024		BUTTE COUNTY		1,311.96		1,311.96	C
056715	1/12/2024		EXTRA SELF STORAGE		1,633.50		1,633.50	
056716	1/12/2024		KELLY MUNSON		258.80		258.80	
056717	1/12/2024		CAROLINE MADDRIX		79.68		79.68	B
056718	1/12/2024		EDUARDO VALADEZ-EQUIHUA		66.51		66.51	B
056719	1/12/2024		LEVI GGORRELL		51.70		51.70	B
056720	1/12/2024		MARINA WELSH-JOHNSON		200.00		200.00	
056721	1/12/2024		LYNN PETERSEN		42.00		42.00	Refund
056722	1/12/2024		ANNE K STEPHENS		1,665.13		1,665.13	
056723	1/12/2024		TRUDI ANGEL		42.00		42.00	
056724	1/12/2024		BASIC BENEFITS	100.00			100.00	
056725	1/12/2024		ACME TOILET RENTALS LLC		414.40		414.40	
056726	1/12/2024		FOOTHILL MILL & LUMBER CO		227.50		227.50	
056727	1/12/2024		CHICO STATE ENTERPRISES		7,924.00		7,924.00	
056728	1/12/2024		ELAN FINANCIAL SERVICES		212.13		212.13	
056729	1/12/2024		O'REILLY AUTO PARTS		91.70		91.70	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
056730	1/19/2024		PARADISE RECREATION & PARKS			258,362.32	258,362.32	D
056731	1/19/2024		UMPQUA BANK		14,926.49		14,926.49	
056732	1/19/2024		PG&E		1,596.34		1,596.34	
056733	1/19/2024		AT&T		216.00		216.00	
056734	1/19/2024		ASCAP		434.00		434.00	
056735	1/19/2024		ALHAMBRA		137.88		137.88	
056736	1/19/2024		STREAMLINE		360.00		360.00	
056737	1/19/2024		CENTERVILLE RECREATION & HIST		1,250.00		1,250.00	
056738	1/19/2024		HONEY RUN COVERED BRIDGE ASSOC		1,250.00		1,250.00	
056739	1/19/2024		DARRELL PERKINS		42.00		42.00	Refund
056740	1/19/2024		ELI BIRD		42.00		42.00	Refund
056741	1/19/2024		STONE RIDGE TERMITE & PEST		150.00		150.00	
056742	1/19/2024		VERIZON WIRELESS		785.36		785.36	
056743	1/19/2024		FGL ENVIRONMENTAL		152.00		152.00	
056744	1/19/2024		NORTHERN RECYCLING & WASTE		2,423.59		2,423.59	
056745	1/19/2024		NORTH STATE SCREENPRINTING		108.21		108.21	
056746	1/19/2024		KEN'S PARADISE HITCH & WELD		295.77		295.77	
056747	1/19/2024		ODP BUSINESS SOLUTIONS LLC		579.08		579.08	
056748	1/19/2024		COMCAST		93.45		93.45	
056781	1/26/2024		VOYA INSTITUTIONAL TRUST	300.00			300.00	
056782	1/26/2024		MISSION SQUARE RETIREMENT	1,325.00			1,325.00	
056783	1/26/2024		FRANCHISE TAX BOARD	50.00			50.00	
056784	1/26/2024		VISION SERVICE PLAN - CA	256.32			256.32	
056785	1/26/2024		PREMIER ACCESS INSURANCE CO	1,562.39			1,562.39	
056786	1/26/2024		PARADISE RECREATION & PARKS	35,753.15			35,753.15	A
056787	1/26/2024		EXTRA SELF STORAGE		1,560.00		1,560.00	
056788	1/26/2024		HARRY BURLESON		1,701.00		1,701.00	
056789	1/26/2024		HEIDI LANGE NOTARY PUBLIC		40.00		40.00	
056790	1/26/2024		LORI VELASCO		18.00		18.00	Refund
056791	1/26/2024		LYLE JOHNSON		18.00		18.00	Refund
056792	1/26/2024		HEATHER BROWNLEE		18.00		18.00	Refund
056793	1/26/2024		DEPARTMENT OF JUSTICE		32.00		32.00	
056794	1/26/2024		ODP BUSINESS SOLUTIONS LLC		211.96		211.96	
056795	1/26/2024		JOHNSON LAND SURVEYING		5,729.55		5,729.55	
056796	1/26/2024		JC NELSON SUPPLY CO		1,293.28		1,293.28	
056797	1/26/2024		INLAND BUSINESS SYSTEMS		369.12		369.12	
ACH	1/8/2024		ACH CALPERS	8,170.34			8,170.34	
ACH	1/8/2024		ACH CALPERS	11,533.46			11,533.46	
ACH	1/12/2024		ACH STATE PR TAX	2,019.47			2,019.47	
ACH	1/12/2024		ACH FED PR TAX	14,295.36			14,295.36	
ACH	1/16/2024		ACH CALPERS	200.00			200.00	
ACH	1/19/2024		ACH CALPERS	8,588.32			8,588.32	
ACH	1/29/2024		ACH STATE PR TAX	2,262.31			2,262.31	
ACH	1/29/2024		ACH FED PR TAX	14,951.30			14,951.30	
ACH	1/29/2024		ACH CALPERS	8,307.52			8,307.52	
ACH	1/29/2024		ACH CALPERS	2,931.75			2,931.75	

TOTALS				186,463.00	68,314.86	258,362.32	513,140.18	
GRAND TOTALS				223,212.98	68,314.86	258,362.32	549,890.16	

Refunds = 7,417.20

Notes:

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Reimbursements
- C) Lease payment for the Terry Ashe Rec Center
- D) Payment for the purchase of the new shop property on Clark Road

Staff Report

February 14, 2024



DATE: 2/7/2024
 TO: Board of Directors (BOD)
 FROM: Sarah Hoffman, Board Clerk
 SUBJECT: PATCH Memorandum of Understanding

Report in Brief

The Norton Buffalo Hall Foundation approached the District back in December of 2023 to explore a potential partnership with several non-profit groups to build a multi-use arts and cultural complex in Paradise within the walkable downtown area. This collaboration is called the Paradise Arts, Theatre & Culture Hub (PATCH), consists of the following partners:

- Center for Spiritual Living-Paradise
- Gold Nugget Museum
- Norton Buffalo Hall Foundation
- Paradise Community Center
- Paradise Gem & Mineral Club
- Theatre on the Ridge

PATCH identified a general location and size (a minimum of two acres in or very near the proposed walkable downtown of Paradise), and initial programming needs dedicated space for performances, exhibits and functions, gallery and workshop space, and cultural engagement (especially with the Mechoopda). Several months ago, PATCH approached the District about additional interest in further partnership to further the effort. In response, staff proposed a more measured approach to further explore the partnership and meet mutual needs of the involved organizations. The MOU provides for coordination and collaboration on events, create a feasibility report on partnership, and inform the respective boards on the implications of a joint effort. The term concludes 12/31/25 with the potential for a 1-year extension.

Recommendation: *Approve the agreement.*

Attachments:

- A. 2024 Memorandum of Understanding

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0214/BOD PATCH.Report.24.0214.docx
 2/7/2024

**2024 MEMORANDUM OF UNDERSTANDING
BETWEEN THE PARADISE RECREATION AND PARK DISTRICT AND
PARADISE ARTS, THEATRE, AND CULTURE HUB**

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

- A. In December 2020, several organizations – including PRPD – entered in a year-long process to explore potential collaboration to co-locate on a common campus in or near the developing walkable downtown of Paradise and to explore event options. The collaboration is now called the Paradise Arts, Theatre & Culture Hub (PATCH). Each participating organization is represented by one member on the PATCH Board.
- B. PATCH has identified a general location and size (a minimum of two acres in or very near the proposed walkable downtown of Paradise), and initial programming needs dedicated space for the Theatre on the Ridge and Norton Buffalo Hall performances, Gold Nugget Museum exhibits and functions, Paradise Arts Center gallery and workshop space, and areas for Mechoopda cultural engagement.
- C. Parks and Recreation districts are proven valuable partners for arts and culture-oriented projects and programs across California.
- D. Over the decades, PRPD demonstrates the ability to work well with partners to deliver community programs, events, and develop parks and facilities.
- E. PRPD can also accept funds from Government grant programs and other funding sources that PATCH may not have access to. PRPD can accept donations and contributions with the same tax advantages as non-profits. On the other hand, non-profit organizations are adept at developing private contributions and private grants. Therefore, as a grant-seeking partnership, PATCH and PRPD can become an irresistible grantee to a wide array of foundations.
- F. A collaboration would mean that PATCH can help PRPD fulfill its objectives for community recreation through engagement in the arts, while PRPD can provide PATCH with potential

programs and ability to manage facilities or expertise in those areas. Both entities have strengths and resources to offer. For example, PRPD can access information from other districts, and has a substantial public presence through its activity guide, flyers, website, and social media. Each PATCH member brings a roster of events – theatrical productions and concerts, art workshops and gallery events, museum exhibits and lectures, tribal teach-ins and cultural displays and celebrations, etc.

In consideration of the foregoing facts, the following terms, and conditions PATCH and PRPD agree as follows:

1. **Term.** The term of this MOU shall commence March 1, 2024, and conclude by December 31, 2025, with the option of a 1-year extension. Either party may terminate this MOU without cause with a written 30-day notice.
2. **Coordination of and Collaboration on Events.** PATCH and PRPD will explore opportunities for jointly beneficial promotion, planning, and execution of events. This may provide experience with how to coordinate joint efforts, benefit the community, and draw attention to fund raising efforts.
3. **Feasibility Report.** Before the expiration of the term of the MOU, PATCH and PRPD will compile the information required and develop a report to consider a next steps to move forward with collaboration. This written report (“Report”) will explore and provide recommendations on the following and be submitted to PATCH and PRPD boards. The Report will address (but not be restricted to) the following topics:
 - a. Describe Roles and Responsibilities and Identify Additional Collaborators
 - b. Define the Citizens and Organizations Potentially Served
 - c. Identify Criteria and Explore Facility Needs and Site Location(s)
 - d. Develop Designs to Meet Local Demand and Programming Efforts and Detail any Construction Tasks
 - e. Outline the Long-Term Ownership and Management
 - f. Identify and Quantify Funding Mechanisms for Construction

- g. Develop Revenue Streams (including lease rates) and a Business Plan for Operations
- h. Describe the Coordination and Collaboration of Individual and Joint Programs and Events, and
- i. Develop Recommended Next Steps

The main point of the Report is to aid PATCH and PRPD to make informed decisions on the next steps with sufficient information to explore a financial sustainable approach that meets mutual needs of the organizations and the benefit of citizens of the Greater Ridge Area. The information may also provide a framework to detail the financial details, and mechanisms that would be required to operate a campus with multiple partners and public uses and to better coordinate programming and event efforts and new joint ventures.

4. **Development of a Follow-up Agreement.** If PATCH and PRPD agree to pursue a joint effort, a more detailed agreement shall be prepared that considers the recommendations and information above for consideration by PATCH and PRPD.

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

__ / __ / __

By:

PATCH:
Paradise Arts, Theatre, and Culture Hub

David Leon Zink, Chair

__ / __ / __

By:

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

Dan Efseaff, District Manager

Staff Report

February 14, 2024



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

Report In Brief

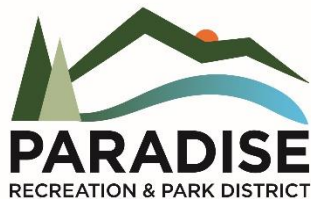
To better mitigate against the threat of malicious acts related to electronic devices or data breaches, staff seek BOD approval of a new Cyber Security Policy. The policy describes District measures and staff practices to preserve cyber security. The policy is based on best practices advised by cyber 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/2024/2024.0214/BOD.Cyber.Security.Policy.Report_23.0110.docx
2/7/2024



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 (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 work and transactions with customers are conducted online and this trend is expected to continue growing. The more we rely on technology to collect, store, and manage data and information, the more vulnerable we become to severe security breaches. A cyber-attack does not only directly threaten our District's confidential data, it may ruin relationships with customers, and cause severe legal jeopardy to them and our District's reputation.

SCOPE

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

POLICY ELEMENTS

The District 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 District, partners, affiliates, and customers. Common examples are:

- Unpublished financial information
- Credit Card Numbers
- Data of customers/partners/vendors
- Human resources records
- Incomplete reports, studies and plans

Data security is the responsibility of all staff.

Protect Personal and District Devices

Use of District devices and equipment to access personal emails, or accounts can introduce security risk to District and personal data. While there are circumstances when this is necessary, staff must be vigilant to avoid accidental exposure to malicious cyber security breaches. We advise staff to keep both their personal and District-issued equipment and devices secure. Here are some common best practices to protect personal and District devices:

- Use strong passwords on all devices (a combination of upper and lower case letters, numbers, and symbols).
- Avoid opening email attachments or clicking links when you do not know the sender or are not expecting to receive attachments or links from known sources (you can always call or email directly (not replying to an email, but initiating a new email directly to your known contact) to ensure the legitimacy of the sender and contents of the email in question.
- Be suspicious of and avoid clickbait titles (e.g. offering prizes, advice.)
- Ensure all devices accessing District systems or materials have a complete antivirus software installed.
- Never leave devices exposed or unattended. When leaving your workstation or device lock the screen.
- Avoid entering passwords or other credentials on devices where others may observe your entry over your shoulder.
- 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 District accounts and systems through secure and private networks only (no open access wifi such as those found in coffee shops).
- 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 District 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 eight 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 staff 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 passwords every thirty days.

TRANSFER DATA SECURELY

Transferring data introduces security risk. Staff must:

- Avoid transferring sensitive data, if information must be transferred it must first be encrypted by your supervisor or IT specialist.
- Confidential data must only be shared over the District 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 rather than across multiple personal devices.
- Report scams, privacy breaches and hacking attempts.
- Staff are required to report seeming attacks, suspicious emails, or phishing attempts to their supervisor immediately, no matter how minor it might seem. Supervisors must investigate promptly, resolve the issue, and send a Districtwide 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, possible security weakness or incident in District systems to your immediate supervisor. Indicators of such incidents may include:
 - Your computer system unexpectedly crashes without clear reasons
 - New user accounts are mysteriously created which bypass standard procedures
 - Sudden high activity on an account that has had little or no activity for months
 - New files with novel or strange names appear
 - Accounting discrepancies
 - Changes in file lengths or modification dates
 - Attempts to write to system files
 - Data modification or deletion
 - Denial of service
 - Unexplained poor system performance
 - Suspicious probes
 - Suspicious browsing
- Do not download suspicious, unauthorized, or illegal software on District equipment.
- Avoid accessing suspicious websites.
- District Network Administrators should:
 - Install District approved firewalls, anti-malware software and access authentication systems.
 - Arrange for security training for all staff.
 - Inform staff regularly about new scam emails or viruses and ways to combat them.
 - Investigate security breaches thoroughly.
 - Follow this policy's provisions as other staff do.

REMOTE STAFF

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

REPORTING INCIDENTS

Supervisors are required to report security incidents to District IT and the District Manager. Reports must include the following:

- Date of Incident
- Location of Incident
- Systems Affected
- Method of Detection
- Description of Incident
- Actions Taken/Resolution
- Prevention Steps to Avoid Further Incidents

DISCIPLINARY ACTION

The District will provide security training for staff with access to District data and computer equipment, so we expect all our staff to follow this policy. The District will perform a formal disciplinary process for any staff who fails to comply with the security policies and procedures. Should staff disregard this policy and cause security breaches they will be subject to disciplinary action on a case-by-case basis which may include any or all of the following:

- Written Warning
- Termination of employment
- Criminal Prosecution

TAKE DATA SECURITY SERIOUSLY

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

Staff Report

February 14, 2024



DATE: 2/6/2024
 TO: Board of Directors (BOD)
 FROM: Sarah Hoffman, Board Clerk
 Dan Efsseff, District Manager
 SUBJECT: Marsh Burch Law Agreement

Report in Brief

In 2023, the District's long standing legal consultant, Jeff Carter, informed the District Manager that he would be retiring in May 2023. Mr. Carter has since worked on several projects since that time, including assisting with the search for new legal counsel for the District. The BOD approved the Legal Consultant Request for Proposals (RFP) at the May 10, 2023, Meeting. Subsequently, staff distributed the RFP (Chico Enterprise Record, Oroville Mercury Register, and the CSDA Clearing House and the newspapers published the announcement with the July 3, 2023 and July 10, 2023, editions). The District received 4 Submittals by the August 11, 2023, deadline. These included:

- Marsha Burch Law- Grass Valley, CA
- Renne Public Law- San Francisco, CA
- Sac Valley Law- Gridley/ Chico, CA
- Shute, Mihaly, and Weinberger - San Francisco, CA

After reading through the submittals with an Ad Hoc Committee and follow-up with the attorneys, they recommend Marsha Burch Law (Consultant) as a good match for District needs. The District will also explore the potential of the runner up (Sac Valley Law) as a backup. This may be considered at a future meeting.

Recommendation: *Approve Agreement with Consultant.*

Attachments:

- A. Marsha Burch Law Agreement
- B. Marsha Burch Law Response to RFP

https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0214/BOD.M.Burch.Law.Report_24.0214.docx
2/7/2024

**2024 LEGAL REPRESENTATION AGREEMENT
BETWEEN THE PARADISE RECREATION AND PARK DISTRICT AND
THE LAW OFFICE OF MARSHA A. BURCH**

This agreement is executed by and between Paradise Recreation and Park District, a California recreation and park district (the “District”), and Law Offices of Marsha A. Burch (“Legal Counsel” or “Counsel”), and is based upon the following facts:

A. District desires to engage Counsel as an independent contractor to perform services on the terms and conditions set forth below.

B. Counsel 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.** Legal Counsel shall provide the following services:
 - a. Legal Counsel will be on call to answer questions from the District Manager and the District and to perform legal representation/legal advice services as requested by the District Manager or the District, on an “as-needed” basis.
 - b. Legal Counsel shall perform those services listed in the “Response to Request for Proposals for Legal Counsel Services”, attached as Exhibit A and fully incorporated by this reference, when requested by the District Manager and/or the District.

2. **Status as Independent Contractor.** District and Counsel agree that Counsel, 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. Counsel shall be free to perform similar or other services for other persons during the term hereof so long as such does not interfere with Counsel's timely performance of the services to be performed by it under this Agreement.

3. **Term.** The term of this agreement shall commence upon 2/1/2024 Hereof and conclude by 12/31/2027. Notwithstanding the foregoing, District may discharge Legal Counsel at any time, and without cause, by giving Counsel written notice of termination. Counsel may withdraw with District's advance written consent. Termination of services, whether by District or Counsel, will not relieve the obligation to pay for services rendered and costs incurred before Counsel services formally ceased. This agreement may be extended for one year upon mutual agreement of both parties.

4. **Compensation and Payment.** Legal Counsel will be compensated only for legal representation/legal advice services described in Section 3 above, performed at the express direction of the District Manager and/or the District. Compensation shall include only labor and expenses to be paid as follows:

a. Labor: Compensation for labor of Legal Counsel shall be billed in accordance with the rates described in "Response to Request for Proposals for Legal Counsel Services", attached as Exhibit A, and shall not be amended during the term of this Agreement without the prior written approval of District.

b. Client agrees to pay Attorney at the hourly rate of \$225/hour for general legal services advising the Commission and staff that are not billable to a project applicant. Travel time will be billed at a reduced rate of \$175/hour. The Attorney rate for litigation services is \$275/hour.

c. Legal services provided related to applications that are reimbursed by the applicant will be billed separately at the Attorney hourly rate of \$225/hour.

d. Client further understands that Attorney may use her assistant to provide paralegal services for Client. Client will be billed for those services at the paralegal rate of \$85/hour when working in that capacity.

e. Client understands that Attorney and paralegal rates may be adjusted from time to time with the consent of the Client, such consent being evidenced either by an amendment to this Agreement or

by use of the new rates in determining the provision for legal services included in Client's annual adopted budget.

f. **Expenses:** Expenses shall be billed in accordance with the rates described in "Response to Request for Proposals for Legal Counsel Services", attached as Exhibit A, and shall not be amended during the term of this Agreement without the prior written approval of District.

g. **Manner of and Maximum Payment:** Payment shall be made in arrears pursuant to written invoices submitted to the District Manager on a monthly basis. Payment shall be made within 30 days of receipt of invoices. Such payment shall constitute full and complete payment for the period covered by the invoice. The total amount paid to Legal Counsel for work within any fiscal year shall be subject to the approval of the District Manager and may not exceed the amount budgeted for this purpose by the District for that fiscal year.

h. **Objections to Invoice:** The District agrees that any questions or disagreements the District may have concerning the invoice or amount due shall be communicated to Legal Counsel prior to the end of the payment period, along with payment of any undisputed portion of the invoice.

5. **Insurance Coverage.** During the performance of this Agreement Counsel will maintain professional liability insurance with a limit of \$1 million on claims made, annual aggregate basis and automobile liability insurance with a limit of not less than \$1 million on an occurrence basis.

6. **Compliance with Laws.** District and Counsel 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.

7. **Communications.** Legal Counsel encourages the Client to contact Counsel at any time they have any question whatsoever concerning Counsel's representation of the Client in this matter.

8. **Disclaimer of Guarantee.** Nothing in this Agreement and nothing in Legal Counsel's statements will be construed as a promise or guarantee about the outcome of the District's legal matters. Legal Counsel makes no such promises or guarantees, and comments are expressions of opinion only. Such

opinions are, among other things, limited by Legal Counsel's knowledge of the facts and the law at the time Legal Counsel gives such opinions.

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

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. Efsseaff, District Manager

LEGAL COUNSEL:

Law Offices of Marsha A. Burch,

By: _____ Date: ___/___/___
Marsha A. Burch, Attorney

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Rev. 03/22/2021

DRAFT

MARSHA  A. BURCH
LAW OFFICE

131 South Auburn Street
GRASS VALLEY, CA 95945

Telephone:
(530) 272-8411

www.marshaburchlawoffice.com

mburchlaw@gmail.com

August 21, 2023

Via email: shoffman@paradisepd.com

Paradise Recreation and Park District
ATTN: Sarah Hoffman, Administrative Assistant III
6626 Skyway
Paradise, CA 95969

Re: Response to Request for Proposals for Legal Counsel Services

Dear Ms. Hoffman:

This letter responds to the Request for Proposals for Legal Services for Paradise Recreation and Park District.

I represent many public agency clients, including special districts, Local Agency Formation Commissions ("LAFCos"), and for the past twelve years I have had a contract as assistant general counsel to the Tahoe Regional Planning Agency.

I have extensive experience dealing with the California Environmental Quality Act, the California Public Records Act, and the Brown Act, both in advising agencies on compliance and representing them in litigation. I have represented special districts and LAFCos in litigation, including in the reported cases of *Consolidated Irrigation District v. City of Selma* (2012) 204 Cal.App.4th 187, *Consolidated Irrigation District v. Superior Court* (2012) 205 Cal.App.4th 697 (2012), *Hoffman Ranch v. Yuba County LAFCo* (2009) 172 Cal.App.4th 805, and *Cequel III Communications I, LLC v. Local Agency Formation Commission of Nevada County*, (2007) 149 Cal. App. 4th 310.

Over the past several years I have assisted with everything from the preparation of agendas to reviewing and assisting agency clients in completing thorough, defensible CEQA reviews. I have experience with eminent domain, real estate transactions, rights of way, conservation easements, public contracts, conflict of interest issues, and basic employee labor issues. My experience in bond law is less extensive, but I have done some work in this area.

Paradise Recreation and Park District
August 21, 2023
Page 2 of 3

I also have significant experience with land use matters, advising private clients regarding the State Planning and Zoning laws, as well as assisting with the entitlement process and obtaining approvals under the Subdivision Map Act.

If selected, I would be the principal attorney working with you. I work with a very experienced and capable paralegal on a contract basis. Wendy Cain has more than 20 years of experience working for attorneys working in the land use and public agency arena. Working with public agencies is a role I enjoy, particularly assisting the staff and agency decisionmakers with the task of fulfilling the mission and goals of the agency.

My hourly public agency rate is \$225 per hour, and \$85 for paralegal services. The attorney rate for litigation matters is \$275 per hour. Normal office expenses are included in the hourly rate (i.e., postage, copies, etc.). Unusual expenses such as filing fees, expert fees, or other costs, are billed to the client. If billing at our hourly rate, we would also need to charge for travel time, if travel was necessary.

I do not presently have any other clients in Butte County other than a private landowner in Oroville and two homeowners' associations in Chico, and do not foresee any issues regarding conflict of interest. For the past ten years I have been covering Butte Local Agency Formation Commission meetings for Scott Browne (LAFCo counsel) when he is out of town or unavailable. I will continue to fill in for Mr. Browne, but if I was selected to represent the District, would not participate in any issues before the LAFCo involving the District.

A copy of my CV is included, and if you would like additional information, please visit my website at www.marshaburchlawoffice.com. Thank you for your consideration.

Very truly yours,



Marsha A. Burch
Attorney

References:

Steve Lucas
Executive Officer
Butte LAFCo
1453 Downer Street, Suite C
Oroville, CA 95965
(530) 538-6819

Paradise Recreation and Park District
August 21, 2023
Page 3 of 3

John Marshall, General Counsel
Tahoe Regional Planning Agency
P.O. Box 5310
Stateline, NV 89449
(775) 303-4882

John Benoit
Executive Officer
Yuba, Lake, Modoc, Plumas and Colusa LAFCos
(916) 797-6003

S.R. Jones
Executive Officer
Nevada LAFCo
950 Maidu Ave.
Nevada City, CA 95959
(530) 265-7182

District Report

Meeting Date: February 14, 2024



DATE: 1/29/2024
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report

1. Updates

- a. Upcoming Meetings - Staff are preparing for the following public meetings:
- i. Yellowstone Kelly Trail Design – PRPD along with representatives from the American Ramp Company will be hosting a virtual Community Input Meeting on March 8th. This meeting will review planning updates and changes to the trail in the Town of Paradise.
 - ii. Buffer Project Update – PRPD will also be hosting an in person Community Engagement Meeting on February 20th to present information to the public regarding the Regional Wildfire Resistance Plan. This is the next phase of the Buffer Project.

2. Administrative and Visitor Services

- a. Front Desk – People are starting to come in more frequently for Paradise Lake Passes and reservations are starting to trickle in.

3. Finance

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), Meeder Investment Report (Attachment E), and California Class Report (Attachment F).
- i. Received a reimbursement payment from the State Parks Grant of \$181,487.00.
 - ii. Purchased property on Clark Road for the new shop \$258,362.32.
- b. Impact Fees - For the month of X, the District received a total of \$X in impact fees.
- c. Investments –
- i. Five Star Bank Interest deposits: Investment Money Market = \$3,401.00 and Grant Money Market = \$2,120.95.
 - ii. Meeder Investment: Due to moving funds from Meeder to Five Star Bank the balance went down, however, the interest was \$55,801.56.
 - iii. California Class: \$4,684.67
- d. Updates – Staff spoke with the auditor to get a status update. There were a few items on their list that were pending. Staff were able to submit needed documentation. Hopefully soon there will be a draft audit. Auditors were able to submit the Financial Transaction Report (FTR) to the State Controller's Office for FY 2022-23.

4. Parks

- a. Skating Rink – The Glisce skating rink has been dismantled and shipped off. Parks staff noted appreciation to the Board of Directors and staff for the attempt to keep the skating tradition alive last year. The maintenance department is looking forward to working on the next winter programs that will be original to our area. (Figures 1 through 3)
- b. Aquatic Park – The park and pool are looking great. Crews have been out cleaning up leaves almost daily. Park Supervisor Cobb wanted to recognize Ray Lockridge And Theresa Casaulong for maintaining the pool throughout the season, which is saving the District substantial funds in long term upkeep and getting it ready for the season. (Figures 4 and 5)

- c. Maintenance Staff Training – Staff completed Personal Protective Equipment (PPE) training (Code CCR 3380), which keeps staff trained in requirements and exposure to hazards and helps us ensure staff and public safety. (Figures 6 and 7)
- d. Moore Rd. Ballpark– The constant rain (that’s severely needed) has delayed the baseball season. Staff will be making the fields playable as much as possible when the weather permits. (Figure 8)
- e. TARC– Maintenance installed new bike racks at the Terry Ashe Rec. Center. This Spring we will be installing them at lower Bille Park and Aquatic Park (Upper Bille Park already has them installed). (Figure 9 and 10)

5. Programs

- a. Outdoor Education For All – The umbrella organization that brought the Youth Community Access Grant, the Healing Trauma Through Nature Grant, and the Friends in the Field Grant, which each funded the respective program associated with each grant, is back at the forefront of focus for our experiential education and field trip staff. With the addition of specialized consultants to oversee individual program operation, the umbrella organization is restructuring to better support each leg of its varied services through PRPD programs and partner programs. Building off the success of the previous Outdoor Education for All Youth Services Summit, held at the Terry Ashe Center in Spring of 2018, staff are planning to invite stakeholders to a similar Summit in order to report success from the three PRPD based initiatives listed below, while seeking insight from school administrators and community members into permanent institutional funding for these programs ON THE RIDGE.
 - i. Elements Program –
 - 1) Skill Session – members met to learn skills meant to assist in acute trauma response management – A Somatic First Aid Kit was presented by Brae Sisk with positive reception.
 - 2) Clubhouse Meeting – members met to discuss future excursions, role changes amongst student leadership, and to enjoy a meal prepared by YAC members.
 - 3) Snow Goose Festival Excursion – participants arrived to the Llano Seco grounds to witness the natural wonders of the great seasonal bird migration that occurs at this time each year.
 - ii. Friends in the Field Program – Staff have bid farewell to the relationships generated through the first phase of the program(in Chico) and are now turning their attention to fostering relationships with neurodiverse communities on the Ridge. Spring goals for this program include the acquisition of DDS funding as well as onboarding our first Ridge centric program for two outings a month through the end of the spring semester.
 - iii. Healing Trauma Through Nature Program – Staff are preparing inclusivity assets such as visual aids (large interactive maps, drone flight curriculum, a large portable monitor system) to continue efforts to design curriculum that differentiates PRPD field trip programming from standardized science and inclusivity standards. Highlights to this initiative include large cloth site maps for district parks with trails, restrooms, amenities, wildfire risk meter, inclination, and a QR code for more information. Maps will utilize felt covered magnets to adhere to the side of the van for site orientation and lesson instruction. (Figure 11)
- b. Activity Guide – Spring and Summer 2024 – Welcoming our recently hired event planner with this biannual project, staff have been working together to integrate the district marketing, sponsorship recruitment, and digital components of event and class registration with the print version of the AG. With big plans for the Fall Activity Guide, this Spring and Summer Guide will introduce park logos, “neighborhood” terminology, and will offer the traditional layout with bright event and class fliers.
- c. Classes for 2024 – With the activity guide getting closer to completion, the ridge community will have some new classes to look forward to in the coming year. We will continue and expand on the new classes that were introduced in 2023 including youth golf, forest friends, landscaping, Concow judo, and jujitsu. Along with the events and classes ranging from preschool through adult, PRPD will be offering a new adult golf program and a class on canning and preserving food. We are proud to have expanded our program offerings each year since the Camp Fire in 2018.

6. Outreach

- a. Magalia Community Park (MCP) - MCP shared the good news that they secured a 3-year lease extension with no change in terms. This will allow for them to work on long-term program options and time to negotiate a longer-term lease or acquisition. The District will be working on some additional programing and events in the next year.
- b. Snow Goose Festival – District Manager Efsaef led a field trip on fire ecology on 1/27/24 with about 10 participants.

7. Volunteer Program

- a. Cats in the community - PRPD is a community host site. CSU, Chico provides a large day of service to honor the contributions of labor activist Cesar Chaves. Chico State students, staff, and faculty can participate. Staff is looking into providing transportation for students based on staffing. This volunteer day will be open to everyone in the public as well.

Volunteer Opportunity- Tree Care on over 200 newly planted trees.

Date: April 1st, 2024

Time: 10:30am - 1pm

Location: Noble Park

Doom the Broom – Community volunteers, Ridgeview Rangers, and California Climate Action Corps joined staff and Butte County Fire Safe Council on invasive plant removal at Moore Road Ball Park. Volunteers removed over 2,000 broom plants, reduced the fire hazard, and received an educational talk on native plants, non-natives, invasives, biodiversity hotspots, conservation priorities, and fire safety talk. (Figures 12 and 13)

Volunteer Opportunity – Doom the Broom

Date: February 3, 2024 (First Saturday of the month till May)

Time: 1pm - 4pm

Location: Paradise Lake

Biochar Demonstration and fuel reduction day – Community volunteers, College Corps, and California Climate Action Corps all volunteered at this year's second biochar demonstration. The demonstration was led by the biochar coalition providing educational topics on biochar inoculation advice, materials, and utilization, carbon sequestration, building better burn piles, reducing fire hazards, and supporting forest health. Camp Fire Restoration Project provided volunteer support and lunch soup for everyone. Noble Park provided a great demonstration area as we continue to mitigate fuels in a holistic perspective. (Figures 14 through 16)

California Climate Action Corps – Staff is collaborating and planning with CCAC to see if paradise lake trail would be an optimal project for the group.

Butte County Special Education Local Plan Area (SELPA) - PRPD is on the list for students to select as a paid work location. We have had many students show up to one time volunteer opportunities or work on specific projects like tree planting 2022. Currently, we have one student who has been working consistently once a week and has decided to add two days in the week. This is an opportunity for students to get paid experience working for their local parks to develop a sense of stewardship for green spaces.

8. Project Development

- a. Buffer Partnership – The Governor's Office of Planning and Research (OPR) inform the District and partners (Town of Paradise and Consultant Team) that we've been selected as a Round 1 Grantee for the Regional Resilience Grant Program (RRGP) award of \$570,533 for the Paradise Regional Wildfire Resilience Implementation Plan. RRGP provides funding to address local, regional, and tribal climate resilience needs by supporting climate resilient planning and implementation projects at the regional scale. The OPR RRGP staff will schedule a kick-off meeting to discuss the application and review the partnership and grant agreement.

9. Upcoming

- a. Projects - Staff are working on soliciting bids and responses on several projects and anticipate them to come up over the next few months. This may also include a review of the Request for Proposal (RFP) forms.

Photographs



Figure 1. Ice Rink panels being loaded up and sent back to Glice.



Figure 2. Ice Skates being loaded up.



Figure 3. The last of the Ice Rink being loaded.



Figure 4. The PRPD Pool still looks beautiful in the winter months.



Figure 5. Beautiful blue pool water thanks to Ray and Theresa.



Figure 6. Maintenance staff doing their PPE Training.



Figure 7. Maintenance staff doing their PPE Training.



Figure 8. Heavy rains at the Ball Park have delayed baseball season.



Figure 9. Park Supervisor Cobb laying new cement.



Figure 10. The Maintenance crew added bike racks at the TARC.



Figure 11. Recreation staff have designed and made large felt maps of PRPD parks.



Figure 12. Volunteers during introduction talk.



Figure 13. Ridgeview ranger making only one trip!



Figure 14. Soup lunch provided by campfire restoration project.



Figure 15. Ken Scherer from biochar coalition lighting pile.



Figure 16. Volunteers circling around after biochar burn for educational topics.

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://paradisepdpd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0214/2024.0214.BOD.District.Report.docx
2/7/2024

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02/01/24

Accrual Basis

PRPD
Balance Sheet
As of February 1, 2024

	Feb 1, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	270,821.40
1001 · Tri Counties Bank Checking	50,000.00
1003 · Five Star Bank - Payroll	40,017.79
1005 · Petty Cash	300.00
1008 · North Valley Community Found	3,154.88
1010 · Treasury Cash - 2510	
1011 · General Operating	-257,464.80
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	373,235.20
1030 · Investments	
1031 · Five Star Bank Money Market	60,960.14
1032 · Five Star Bank Grant M. M.	683,501.39
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	2,847.81
1033.02 · Capital Improvment & Acquisit	9,878,580.43
1033.03 · Current Operations	6,146,914.30
1033.04 · Desig Proj/Sp Use/Grant Match	773,148.20
1033.05 · Future Operations	19,328,705.31
1033.06 · Technology	154,629.63
1033.07 · Vehicle Fleet & Equipment	797,955.74
Total 1033 · Investment Reserves	37,082,781.42
1034 · US Bank (Meeder Investments)	-89,556.11
1035 · Tri Counties Bank	502,104.36
1036 · California Class	-4,713.07
Total 1030 · Investments	38,235,078.13
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
1114-14 · 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 Schlishp	2,125.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	223.24
Total 1114 · Designated Donations-2514	45,767.49

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Accrual Basis

PRPD
Balance Sheet
As of February 1, 2024

	Feb 1, 24
Total 1100 · Designated Treasury Funds	105,876.75
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	210,818.43
1127 · Park Dev Incorp - 2527	619,661.13
1128 · District Fac Incorp - 2528	368.19
Total 1119 · Impact Fees	1,096,450.08
Total Checking/Savings	40,174,934.23
Other Current Assets	
1310 · Miscellaneous Receivables	-0.02
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
Total 1500 · FMV Adjustments	5,057.76
Total Other Current Assets	5,057.74
Total Current Assets	40,179,991.97
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	38,768.83
1840.5 · Existing Park Improvements	450,276.63
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)	8,559.60

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Accrual Basis

PRPD
Balance Sheet
As of February 1, 2024

	Feb 1, 24
Total 1840 · CIP-Facility & Park Amenities	789,578.88
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	173.56
1850.2 · Elements Grant (CNRA)	88,692.80
1850.3 · Far Northern Grant (FNRC)	19,023.35
Total 1850 · CIP-Programs	107,889.71
1800 · Construction in Progress - Other	86,521.96
Total 1800 · Construction in Progress	1,525,833.09
Total Fixed Assets	4,906,506.43
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	225,719.00
Total Other Assets	526,041.00
TOTAL ASSETS	45,612,539.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	40,564.04
Total Accounts Payable	40,564.04
Other Current Liabilities	
2100 · Payroll Liabilities	
2120 · Payroll Taxes Payable	-12,258.75
2130 · Health Benefits Payable	-22,490.93
2140 · FSA payable	-469.92
2160 · 457 Retirement Payable	-500.00
2170 · CalPers Payable	35,303.88
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	15,754.27
2193 · Vacation leave payable	41,590.04
Total 2190 · Accrued Leave Payable	57,344.31
Total 2100 · Payroll Liabilities	56,926.09
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	451,190.09
Total Current Liabilities	491,754.13
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	60,174.29
2805 · CalPers Pension Liability	188,475.00
2806 · OPEB Liability	309,317.00
Total Long Term Liabilities	557,966.29
Total Liabilities	1,049,720.42
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99

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Accrual Basis

PRPD
Balance Sheet
As of February 1, 2024

	Feb 1, 24
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
Total 3000 · General Fund Balances-2510	901,149.99
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	886,393.39
Total 3200 · Designated Fund Balances	1,024,225.15
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	40,340,026.90
3999 · Opening Balance Equity	-354,580.80
Net Income	-536,697.44
Total Equity	44,562,818.98
TOTAL LIABILITIES & EQUITY	45,612,539.40

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PRPD

Profit & Loss Budget vs. Actual

02/01/24

July 2023 through January 2024

Accrual Basis

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	652,120.75	1,146,000.00	-493,879.25	56.9%
4200 · Impact Fee revenue	37,958.34	103,000.00	-65,041.66	36.9%
4300 · Program Income	158,293.34	314,000.00	-155,706.66	50.4%
4350 · Concession & Merchandise sales	0.00	1,600.00	-1,600.00	0.0%
4400 · Donation & Fundraising Income	24,564.76	75,000.00	-50,435.24	32.8%
4500 · Grant Income	214,609.34	1,250,000.00	-1,035,390.66	17.2%
4600 · Other Revenue	19,387.00	485,000.00	-465,613.00	4.0%
4900 · Interest Income	419,035.05	1,187,200.00	-768,164.95	35.3%
Total Income	1,525,968.58	4,561,800.00	-3,035,831.42	33.5%
Gross Profit	1,525,968.58	4,561,800.00	-3,035,831.42	33.5%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	1,057,038.09	2,079,700.00	-1,022,661.91	50.8%
5020 · Employer Taxes	81,871.13	165,900.00	-84,028.87	49.3%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	9,346.27			
5030.2 · Admin Fee for Active	243.11			
5030.3 · Admin Fee for Retired	94.02			
5030 · Employee Benefits - Other	180,800.87	504,300.00	-323,499.13	35.9%
Total 5030 · Employee Benefits	190,484.27	504,300.00	-313,815.73	37.8%
5040 · Workers Comp Expense	151,078.00	97,900.00	53,178.00	154.3%
5060 · Other Personnel Costs	5,976.05	14,400.00	-8,423.95	41.5%
5000 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 5000 · Payroll Expenses	1,486,447.54	2,862,200.00	-1,375,752.46	51.9%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	1,093.30	3,400.00	-2,306.70	32.2%
5120 · Program Contract Labor	10,449.40	9,500.00	949.40	110.0%
5130 · Program Supplies	30,409.41	36,900.00	-6,490.59	82.4%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
Total 5100 · Program Expenses	41,952.11	49,800.00	-7,847.89	84.2%
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	3,078.41	5,300.00	-2,221.59	58.1%
5230 · Contributions to Others	6,354.00	20,000.00	-13,646.00	31.8%
5240 · Copying & Printing	8,105.10	17,700.00	-9,594.90	45.8%
5260 · Dues, Mbrshps, Subscr, & Pubs	29,252.55	30,000.00	-747.45	97.5%
5270 · Education, Training & Staff Dev	47.39	17,800.00	-17,752.61	0.3%
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	6,369.79	53,700.00	-47,330.21	11.9%
5280 · Equip., Tools & Furn (<\$5k) - Other	215.71	0.00	215.71	100.0%
Total 5280 · Equip., Tools & Furn (<\$5k)	12,959.31	78,100.00	-65,140.69	16.6%
5290 · Equipment Rental	86,652.59	171,100.00	-84,447.41	50.6%
5300 · Insurance	72,352.00	117,000.00	-44,648.00	61.8%
5310 · Interest Expense	4.53	400.00	-395.47	1.1%
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	69,632.83	310,000.00	-240,367.17	22.5%
5330 · Professional & Outside services - Other	0.00	0.00	0.00	0.0%
Total 5330 · Professional & Outside services	74,828.11	660,800.00	-585,971.89	11.3%

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PRPD

Profit & Loss Budget vs. Actual

02/01/24

July 2023 through January 2024

Accrual Basis

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Bu...
5340 · Postage & Delivery	210.68	1,500.00	-1,289.32	14.0%
5350 · Rent-Facility use fees	13,214.53	23,700.00	-10,485.47	55.8%
5360 · Repair & Maintenance				
5361 · Building R&M	2,755.62	7,000.00	-4,244.38	39.4%
5362 · Equipment R&M	2,622.20	20,000.00	-17,377.80	13.1%
5363 · General R&M	2,350.42	8,000.00	-5,649.58	29.4%
5364 · Grounds R&M	22,095.59	72,800.00	-50,704.41	30.4%
5365 · Pool R&M	24,382.85	40,000.00	-15,617.15	61.0%
5366 · Vehicle R&M	10,557.89	15,000.00	-4,442.11	70.4%
5367 · Janitorial	8,426.22	13,400.00	-4,973.78	62.9%
5368 · Security	2,201.30	3,600.00	-1,398.70	61.1%
5369 · Vandalism	848.76	2,400.00	-1,551.24	35.4%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
Total 5360 · Repair & Maintenance	76,240.85	182,200.00	-105,959.15	41.8%
5370 · Supplies - Consumable				
5372 · Office Supplies	7,808.56	15,000.00	-7,191.44	52.1%
5374 · Safety & staff supplies	5,329.31	15,000.00	-9,670.69	35.5%
5370 · Supplies - Consumable - Other	0.00	0.00	0.00	0.0%
Total 5370 · Supplies - Consumable	13,137.87	30,000.00	-16,862.13	43.8%
5380 · Taxes, Lic., Notices & Permits	6,644.08	8,000.00	-1,355.92	83.1%
5390 · Telephone & Internet	11,703.16	19,800.00	-8,096.84	59.1%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	1,756.84	11,000.00	-9,243.16	16.0%
5404 · Fuel	20,579.25	44,000.00	-23,420.75	46.8%
5406 · Meals	6,313.47	9,000.00	-2,686.53	70.1%
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	28,649.56	66,000.00	-37,350.44	43.4%
5410 · Utilities				
5412 · Electric & Gas	56,686.19	135,700.00	-79,013.81	41.8%
5414 · Water	18,042.41	32,000.00	-13,957.59	56.4%
5416 · Garbage	11,912.47	30,000.00	-18,087.53	39.7%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5410 · Utilities	86,641.07	197,700.00	-111,058.93	43.8%
Total Expense	2,062,666.02	4,587,900.00	-2,525,233.98	45.0%
Net Ordinary Income	-536,697.44	-26,100.00	-510,597.44	2,056.3%
Other Income/Expense				
Other Expense				
9999 · Misc. Expense	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	-536,697.44	-26,100.00	-510,597.44	2,056.3%

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02/01/24

Accrual Basis

PRPD
Profit & Loss
January 2024

	Jan 24
Ordinary Income/Expense	
Income	
4100 · Tax Revenue	652,120.75
4200 · Impact Fee revenue	1,631.80
4300 · Program Income	31,321.64
4400 · Donation & Fundraising Income	126.25
4500 · Grant Income	181,487.00
4600 · Other Revenue	160.00
4900 · Interest Income	8,085.67
	874,933.11
Total Income	874,933.11
Gross Profit	874,933.11
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	135,987.97
5020 · Employer Taxes	10,530.33
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,390.15
5030.2 · Admin Fee for Active	32.31
5030.3 · Admin Fee for Retired	14.46
5030 · Employee Benefits - Other	24,828.07
	26,264.99
5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	294.05
	173,077.34
5100 · Program Expenses	
5120 · Program Contract Labor	1,743.00
5130 · Program Supplies	1,693.84
	3,436.84
5220 · Bank & Merchant Fees	240.91
5230 · Contributions to Others	2,500.00
5240 · Copying & Printing	369.12
5260 · Dues, Mbrshps, Subscr, & Pubs	6,284.91
5270 · Education, Training & Staff Dev	-625.00
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	2,731.99
5280 · Equip., Tools & Furn (<\$5k) - Other	215.71
	2,947.70
5290 · Equipment Rental	1,790.69
5310 · Interest Expense	7.11
5330 · Professional & Outside services	
5338 · Other Prof. & Outside Labor	10,734.99
	10,734.99
5350 · Rent-Facility use fees	4,580.46
5360 · Repair & Maintenance	
5361 · Building R&M	102.46
5362 · Equipment R&M	49.51
5363 · General R&M	16.52
5364 · Grounds R&M	1,940.33
5365 · Pool R&M	295.67
5366 · Vehicle R&M	4,588.00
5367 · Janitorial	1,372.73
5368 · Security	956.98
5369 · Vandalism	463.97
	9,786.17
5370 · Supplies - Consumable	

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Accrual Basis

PRPD
Profit & Loss
January 2024

	Jan 24
5372 · Office Supplies	1,157.35
5374 · Safety & staff supplies	525.28
Total 5370 · Supplies - Consumable	1,682.63
5380 · Taxes, Lic., Notices & Permits	609.00
5390 · Telephone & Internet	2,067.40
5400 · Transportation, Meals & Travel	
5404 · Fuel	4,035.19
5406 · Meals	2,216.29
Total 5400 · Transportation, Meals & Travel	6,251.48
5410 · Utilities	
5412 · Electric & Gas	8,735.80
5414 · Water	4,515.92
5416 · Garbage	2,423.59
Total 5410 · Utilities	15,675.31
Total Expense	241,417.06
Net Ordinary Income	633,516.05
Net Income	633,516.05

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

Summary	Maximum	6/30/2023	FY 2023-2024	FY 2023-2024	1/31/2024	Annual
Reserve Funds	Target	Balance	Allocated	Interest	Balance	Funding Goal
CalPERS 115 Trust	500,000	180,648.33	0.00	2,194.29	182,842.62	30,000
Capital Improvement & Acquisition	25,000,000	9,659,983.90	0.00	117,337.29	9,777,321.19	100,000
Current Operations	8,000,000	8,147,587.88	0.00	98,966.62	8,246,554.50	50,000
Designated Project/Special Use/Grant Matching	1,500,000	763,836.35	0.00	9,278.12	773,114.47	50,000
Future Operations	25,000,000	19,095,909.13	0.00	231,953.01	19,327,862.14	100,000
Technology	150,000	152,767.27	0.00	1,855.62	154,622.89	5,000
Vehicle Fleet & Equipment	1,000,000	763,836.35	0.00	9,278.12	773,114.47	75,000
Total Reserves Funds	61,150,000	38,764,569.23	0.00	470,863.07	39,235,432.29	410,000

Detail	1/31/2024	FY 2023 - 2024 Interest Earned
CalPERS 115 Trust	182,842.62	35.52
Capital Improvement & Acquisition	9,777,321.19	1,899.15
Current Operations	8,246,554.50	1,601.82
Designated Project/Special Use/Grant Matching	773,114.47	150.17
Future Operations	19,327,862.14	3,754.26
Technology	154,622.89	30.03
Vehicle Fleet & Equipment	773,114.47	150.17
General Operating	2,331,728.88	464.56
Sub-Total Reserve Accounts	41,627,070.17	8,085.67
Total Reserve Accounts	37,720,759.73	

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
Grant Money Market Account	683,501.39	(0.00)	2,120.95	685,622.34
Five Star Investment Money Market	1,023,337.94	-	3,401.00	1,026,738.94
Payroll Interest Checking	5,045.98	34,971.81	2.29	40,020.08
Total Five Star	1,711,885.31	34,971.81	5,524.24	1,752,381.36

Mechanics	Deposits	Checks/Fees
Checking (as of Dec. 31, 2023)	281,725.97	29,905.82 * 254,245.75
Total		57,386.04

Tri Counties	Deposits	Checks/Fees
Money Market (as of Dec. 31, 2023)	500,539.09	1,565.27 0.00
Total		502,104.36

* Funds transferred to Butte County for General Funds Operating

Total in interest earning accounts	39,530,527.13	10,208.91
Other Investment Income		0.00
Total		10,208.91

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
December 31, 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 December 31, 2023



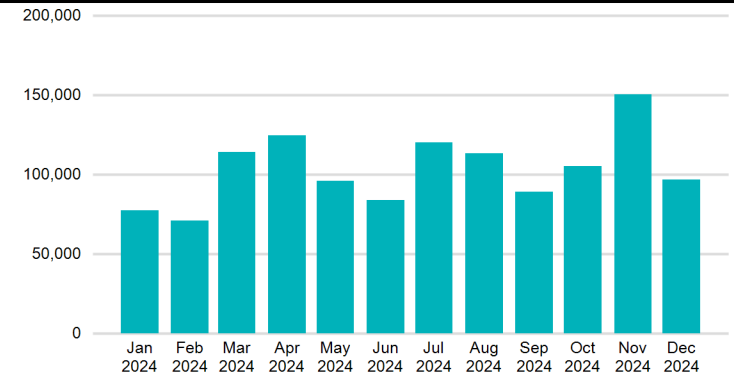
MONTHLY RECONCILIATION

Beginning Book Value	35,603,952.73
Contributions	
Withdrawals	(1,000,000.00)
Prior Month Management Fees	(2,402.62)
Prior Month Custodian Fees	(298.81)
Realized Gains/Losses	1,500.00
Gross Interest Earnings	57,002.99
Ending Book Value	34,659,754.29

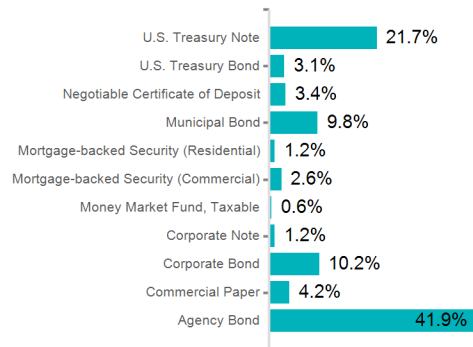
PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	4.68%
Portfolio Effective Duration	2.13 yrs
Weighted Average Maturity	2.35 yrs
Weighted Average Life	2.54 yrs

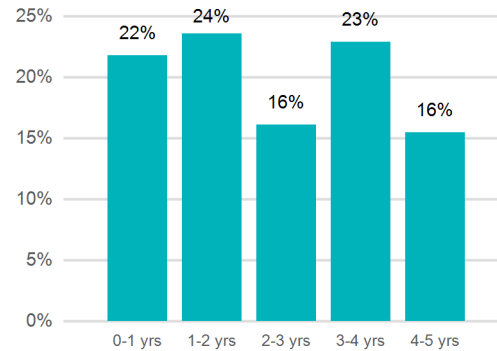
PROJECTED MONTHLY INCOME SCHEDULE



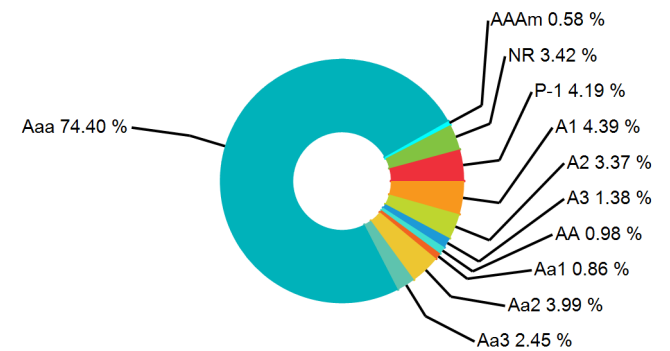
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY



Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of December 31, 2023



CUSIP	SECURITY DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 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		32,802				
3130AMWV0	FHLB 1.000% 07/07/2028	2,500						2,500					

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of December 31, 2023



CUSIP	SECURITY DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 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						36,752
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			
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
3133XVDG3	FHLB 4.375% 09/13/2024			3,938						5,435			

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of December 31, 2023



CUSIP	SECURITY DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
3135G06J7	FNMA 0.650% 12/10/2025						1,056						1,056
3136G4G56	FNMA 0.450% 07/29/2024	900						30,716					
3137BLVK1	Federal Home Loan Mortgage Corporation 3.116% 07/25/2025	943	897	851	805	759	713	667	620	573	527	480	432
3137BVZ82	Federal Home Loan Mortgage Corporation 3.430% 01/25/2027	1,216	1,185	1,154	1,123	1,092	1,060	1,029	997	966	934	902	870
3137HAST4	Federal Home Loan Mortgage Corporation 4.850% 09/25/2028	1,718	1,718	1,690	1,662	1,635	1,607	1,578	1,550	1,522	1,493	1,465	1,436
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 December 31, 2023



CUSIP	SECURITY DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 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		77,527	71,072	114,387	124,739	96,177	84,131	120,387	113,276	89,423	105,285	150,570	96,758

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of December 31, 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.	12/29/2023 12/29/2023	\$205,144.92	\$205,144.92	\$205,144.92	5.26%	0.003 0.003	\$1.00 \$205,144.92	\$0.00	0.58%	AAAm
SubTotal			\$205,144.92	\$205,144.92	\$205,144.92	5.26%		\$205,144.92	\$0.00	0.58%	
Agency Bond											
742651DP4	PEFCO 2.450% 07/15/2024	11/21/2022 11/22/2022	\$350,000.00	\$336,353.50	\$336,353.50	4.94%	0.545	\$98.62 \$345,152.50	\$8,799.00	0.97%	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%	0.584	\$97.30 \$389,200.00	\$19,016.00	1.10%	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%	0.592	\$97.24 \$418,110.50	\$20,618.50	1.18%	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%	0.710	\$99.56 \$293,707.90	\$1,339.30	0.83%	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%	0.710	\$99.44 \$178,995.60	\$493.38	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%	0.764	\$99.59 \$497,930.00	\$885.00	1.40%	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%	0.912	\$95.93 \$551,574.50	\$27,416.00	1.55%	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%	1.005	\$96.34 \$433,512.00	\$17,563.50	1.22%	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%	1.036	\$100.22 \$425,935.00	\$907.80	1.20%	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%	1.121	\$95.03 \$403,873.25	\$20,247.00	1.14%	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%	1.236	\$95.04 \$427,684.50	\$20,520.00	1.21%	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%	1.258	\$95.10 \$404,187.75	\$19,592.50	1.14%	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%	1.411	\$94.53 \$425,398.50	\$19,854.00	1.20%	Aaa AA+
3130AN4D9	FHLB 0.750% 06/30/2025	11/7/2022 11/8/2022	\$425,000.00	\$381,947.50	\$381,947.50	4.88%	1.504	\$94.26 \$400,617.75	\$18,670.25	1.13%	Aaa AA+

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of December 31, 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
3133EM5W8	FFCB 0.680% 09/22/2025	11/7/2022 11/8/2022	\$425,000.00	\$378,304.83	\$378,304.83	4.82%	1.734	\$93.66 \$398,050.75	\$19,745.92	1.12%	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%	1.910	\$95.18 \$475,875.00	\$19,840.00	1.34%	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%	1.951	\$93.00 \$302,237.00	\$16,302.00	0.85%	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%	2.164	\$92.87 \$278,604.00	\$15,435.00	0.79%	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%	2.184	\$92.85 \$301,749.50	\$15,414.75	0.85%	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%	2.205	\$100.13 \$385,500.50	(\$204.05)	1.09%	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%	2.455	\$103.28 \$376,972.00	(\$5,967.75)	1.06%	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%	2.501	\$92.02 \$345,063.75	\$18,813.75	0.97%	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%	2.564	\$91.22 \$273,666.00	\$15,957.00	0.77%	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%	2.597	\$96.27 \$296,508.52	\$9,515.97	0.84%	Aaa AA+
3130AMWW8	FHLB 1.100% 09/30/2026	11/4/2022 11/7/2022	\$310,000.00	\$268,925.00	\$268,925.00	4.87%	2.756	\$91.91 \$284,914.80	\$15,989.80	0.80%	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%	2.953	\$95.69 \$349,283.10	\$5,339.95	0.98%	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%	2.981	\$91.85 \$321,468.00	\$14,736.40	0.91%	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%	3.038	\$91.85 \$436,292.25	\$19,779.00	1.23%	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%	3.096	\$96.40 \$337,400.00	\$4,315.85	0.95%	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%	3.403	\$91.97 \$321,888.00	\$15,186.50	0.91%	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%	3.715	\$97.53 \$341,362.00	\$7,451.50	0.96%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	4/27/2023 5/3/2023	\$135,000.00	\$135,216.00	\$135,216.00	3.86%	3.797	\$98.88 \$133,482.60	(\$1,733.40)	0.38%	Aaa AA+

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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
742651DZ2	PEFCO 3.900% 10/15/2027	4/28/2023 5/3/2023	\$130,000.00	\$129,792.00	\$129,792.00	3.94%	3.797	\$98.88 \$128,538.80	(\$1,253.20)	0.36%	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%	3.797	\$98.88 \$207,639.60	\$1.05	0.59%	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%	4.025	\$99.86 \$469,351.40	(\$6,260.40)	1.32%	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%	4.214	\$99.62 \$597,696.00	\$2,574.00	1.68%	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%	4.290	\$97.92 \$538,532.50	(\$4,807.00)	1.52%	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%	4.482	\$99.35 \$496,730.00	(\$1,045.00)	1.40%	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%	4.526	\$90.32 \$451,605.00	\$13,345.00	1.27%	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%	4.699	\$103.51 \$419,231.70	\$10,052.10	1.18%	Aaa AA+
SubTotal			\$15,438,000.00	\$14,451,075.55 \$4,075.59	\$14,455,151.14	4.62%		\$14,865,522.52	\$414,446.97	41.90%	
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%	0.181	\$98.98 \$435,529.60	\$13,283.60	1.23%	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%	0.337	\$98.13 \$588,768.00	\$12,848.00	1.66%	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%	0.460	\$97.47 \$461,988.84	\$7,890.52	1.30%	P-1 A-1
SubTotal			\$1,514,000.00	\$1,452,264.32	\$1,452,264.32	5.79%		\$1,486,286.44	\$34,022.12	4.19%	
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%	0.189	\$99.45 \$298,341.00	\$6,429.00	0.84%	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%	0.258	\$99.33 \$397,328.00	\$8,800.00	1.12%	A2 A
05531FBB8	Truist Financial Corporation 2.850% 10/26/2024	11/21/2022 11/23/2022	\$500,000.00	\$479,820.00	\$479,820.00	5.08%	0.827	\$97.84 \$489,175.00	\$9,355.00	1.38%	A3 A-

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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%	0.863	\$96.36 \$457,729.00	\$17,090.50	1.29%	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%	1.055	\$99.97 \$499,845.00	(\$1,225.00)	1.41%	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%	3.367	\$92.78 \$324,726.50	\$8,099.00	0.92%	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%	3.430	\$90.19 \$676,387.50	\$20,362.50	1.91%	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%	3.707	\$95.78 \$478,885.00	\$5,630.00	1.35%	Aaa AA+
SubTotal			\$3,775,000.00	\$3,547,876.00	\$3,547,876.00	4.70%		\$3,622,417.00	\$74,541.00	10.21%	

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%	0.403	\$99.66 \$423,542.25	(\$1,457.75)	1.19%	A1 A-
SubTotal			\$425,000.00	\$425,000.00	\$425,000.00	5.20%		\$423,542.25	(\$1,457.75)	1.19%	

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%	3.077	\$97.13 \$485,645.00	(\$448.75)	1.37%	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%	4.745	\$101.75 \$432,454.50	\$21,004.77	1.22%	Aaa AA+
SubTotal			\$925,000.00	\$897,543.48	\$897,543.48	5.22%		\$918,099.50	\$20,556.02	2.59%	

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Mortgage-backed Security (Residential)											
3137BLVK1	Federal Home Loan Mortgage Corporation 3.116% 07/25/2025	7/20/2023 7/25/2023	\$450,000.00	\$431,718.75	\$431,718.75	5.20%	1.573	\$97.22 \$437,499.00	\$5,780.25	1.23%	Aaa AA+
SubTotal			\$450,000.00	\$431,718.75	\$431,718.75	5.20%		\$437,499.00	\$5,780.25	1.23%	
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%	0.592	\$97.64 \$414,961.50	\$19,069.75	1.17%	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%	1.049	\$98.30 \$491,495.00	\$10,925.00	1.39%	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%	1.425	\$95.97 \$412,679.60	\$15,785.30	1.16%	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%	1.592	\$94.13 \$376,532.00	\$17,376.00	1.06%	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%	1.759	\$101.16 \$202,310.00	(\$1,714.00)	0.57%	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%	2.592	\$91.09 \$346,123.00	\$19,680.20	0.98%	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%	3.134	\$94.98 \$474,900.00	\$16,835.00	1.34%	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%	3.592	\$95.35 \$305,104.00	\$11,654.40	0.86%	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%	3.677	\$92.71 \$463,565.00	\$23,420.00	1.31%	Aaa
SubTotal			\$3,655,000.00	\$3,354,638.45	\$3,354,638.45	5.10%		\$3,487,670.10	\$133,031.65	9.83%	

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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%	1.868	\$99.92 \$239,798.40	\$338.40	0.68%	
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%	1.888	\$100.25 \$240,590.40	\$1,070.40	0.68%	
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%	1.890	\$100.29 \$243,697.41	\$697.41	0.69%	
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%	1.907	\$100.17 \$243,415.53	\$901.53	0.69%	
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%	3.923	\$100.63 \$244,521.18	\$1,521.18	0.69%	
SubTotal			\$1,209,000.00	\$1,207,494.00	\$1,207,494.00	4.96%		\$1,212,022.92	\$4,528.92	3.42%	
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%	2.093	\$96.79 \$290,355.00	\$8,085.47	0.82%	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%	2.337	\$96.05 \$312,165.75	\$9,369.85	0.88%	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%	2.337	\$96.05 \$96,051.00	\$1,340.06	0.27%	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%	2.422	\$95.41 \$310,095.50	\$10,866.98	0.87%	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%	2.422	\$95.41 \$95,414.00	\$1,585.88	0.27%	Aaa AA+
SubTotal			\$1,150,000.00	\$1,072,833.01	\$1,072,833.01	4.49%		\$1,104,081.25	\$31,248.24	3.11%	
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%	0.132	\$99.66 \$473,366.00	\$10,908.97	1.33%	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%	0.422	\$98.87 \$420,184.75	\$9,893.73	1.18%	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%	1.630	\$97.96 \$440,806.50	\$7,699.08	1.24%	Aaa AA+

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91282CFP1	UST 4.250% 10/15/2025	11/8/2022 11/9/2022	\$450,000.00	\$446,027.34	\$446,027.34	4.57%	1.797	\$99.78 \$448,996.50	\$2,969.16	1.27%	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%	2.841	\$93.58 \$280,734.00	\$10,921.50	0.79%	Aaa AA+
912828YQ7	UST 1.625% 10/31/2026	2/13/2023 2/14/2023	\$250,000.00	\$229,013.67	\$229,013.67	4.09%	2.841	\$93.58 \$233,945.00	\$4,931.33	0.66%	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%	2.882	\$94.48 \$307,063.25	\$10,983.17	0.87%	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%	2.882	\$94.48 \$236,202.50	\$4,239.61	0.67%	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%	3.255	\$95.53 \$334,344.50	\$5,590.59	0.94%	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%	3.337	\$96.18 \$336,644.00	\$4,444.78	0.95%	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%	3.504	\$97.68 \$341,866.00	\$2,735.14	0.96%	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%	3.504	\$97.68 \$146,514.00	\$2,455.41	0.41%	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%	3.589	\$95.95 \$335,821.50	\$9,925.02	0.95%	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%	3.589	\$95.95 \$191,898.00	\$3,593.31	0.54%	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%	3.756	\$100.60 \$553,289.00	\$517.52	1.56%	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%	3.841	\$100.60 \$286,704.30	\$134.57	0.81%	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%	3.841	\$100.60 \$251,495.00	\$3,418.83	0.71%	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%	4.008	\$99.82 \$544,040.80	(\$2,406.86)	1.53%	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%	4.093	\$98.40 \$565,811.50	\$2,266.58	1.59%	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%	4.381	\$95.88 \$479,395.00	(\$6,425.31)	1.35%	Aaa AA+

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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%	4.677	\$102.13 \$505,538.55	\$11,698.71	1.42%	Aaa AA+
SubTotal			\$7,875,000.00	\$7,614,165.81 \$4,932.30	\$7,619,098.11	4.23%		\$7,714,660.65	\$100,494.84	21.75%	
Grand Total			\$36,621,144.92	\$34,659,754.29 \$9,007.89	\$34,668,762.18	4.68%		\$35,476,946.55	\$817,192.26	100.00%	

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TRANSACTION STATEMENT

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Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Cost	Total Proceeds	Realized Gain/Loss
Maturity								
Maturity	12/8/2023	12/8/2023	3130ATPW1	FHLB 4.625% 12/08/2023	500,000.00	498,500.00	500,000.00	1,500.00
Total					500,000.00	498,500.00	500,000.00	1,500.00

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Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends					
Interest/Dividends	12/1/2023	12/1/2023	3130AMHH8	FHLB 0.410% 08/01/2024	881.50
Interest/Dividends	12/1/2023	12/1/2023	378612AH8	Glendora, City of 1.988% 06/01/2025	4,274.20
Interest/Dividends	12/1/2023	12/1/2023	31846V567	First American Funds, Inc.	3,253.78
Interest/Dividends	12/4/2023	12/4/2023	023135BR6	Amazon.com, Inc. 1.200% 06/03/2027	4,500.00
Interest/Dividends	12/8/2023	12/8/2023	3130ATPW1	FHLB 4.625% 12/08/2023	11,562.50
Interest/Dividends	12/11/2023	12/11/2023	3130AAAG3	FHLB 2.625% 12/11/2026	4,790.63
Interest/Dividends	12/11/2023	12/11/2023	3135G06J7	FNMA 0.650% 12/10/2025	1,056.25
Interest/Dividends	12/12/2023	12/12/2023	3133XG6E9	FHLB 5.750% 06/12/2026	10,493.75
Interest/Dividends	12/21/2023	12/21/2023	3130AQF65	FHLB 1.250% 12/21/2026	2,187.50
Interest/Dividends	12/21/2023	12/21/2023	3133EPNH4	FFCB 3.875 06/21/2028	9,687.50
Interest/Dividends	12/26/2023	12/26/2023	3137BLVK1	Federal Home Loan Mortgage Corporation 3.116% 07/25/2025	1,168.50
Interest/Dividends	12/26/2023	12/26/2023	3137BVZ82	Federal Home Loan Mortgage Corporation 3.430% 01/25/2027	1,429.17
Interest/Dividends	12/26/2023	12/26/2023	3137HAST4	Federal Home Loan Mortgage Corporation 4.850% 09/25/2028	1,717.71
Total					57,002.99

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of December 31, 2023



Transaction Type	Trade Date	Settlement Date	Transaction Description	Amount
Custodian Fee				
Custodian Fee	12/26/2023	12/26/2023	Cash Out	(298.81)
Total				(298.81)
Management Fee				
Management Fee	12/20/2023	12/20/2023	Cash Out	(2,402.62)
Total				(2,402.62)
Withdrawal				
Withdrawal	12/11/2023	12/11/2023	Cash Out	(1,000,000.00)
Total				(1,000,000.00)

Paradise Recreation & Park District - Operating Account

STATEMENT DISCLOSURE

As of December 31, 2023



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

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Statements may include positions from unmanaged accounts provided for reporting purposes. Unmanaged accounts are managed directly by the client and are not included in the accounts managed by the investment adviser. This information is provided as a client convenience and the investment adviser assumes no responsibility for performance of these accounts or the accuracy of the data reported.

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

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Paradise Recreation & Park District
6626 Skyway
Paradise, CA 95969

California CLASS

California CLASS

Average Monthly Yield: 5.4981%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0077-0001	CC Reserve Fund	1,006,083.63	0.00	0.00	4,684.67	4,684.67	1,006,234.75	1,010,768.30
TOTAL		1,006,083.63	0.00	0.00	4,684.67	4,684.67	1,006,234.75	1,010,768.30



CC Reserve Fund

Account Summary

Average Monthly Yield: 5.4981%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,006,083.63	0.00	0.00	4,684.67	4,684.67	1,006,234.75	1,010,768.30

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
01/01/2024	Beginning Balance			1,006,083.63	
01/31/2024	Income Dividend Reinvestment	4,684.67			
01/31/2024	Ending Balance			1,010,768.30	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
01/01/2024	0.00000000	5.5660%
01/02/2024	0.000151527	5.5412%
01/03/2024	0.000151612	5.5490%
01/04/2024	0.000151519	5.5445%
01/05/2024	0.000450972	5.5019%
01/06/2024	0.00000000	5.5019%
01/07/2024	0.00000000	5.5019%
01/08/2024	0.000151077	5.5294%
01/09/2024	0.000150928	5.5240%
01/10/2024	0.000150867	5.5218%
01/11/2024	0.000150735	5.5169%
01/12/2024	0.000602688	5.5146%
01/13/2024	0.00000000	5.5146%
01/14/2024	0.00000000	5.5146%
01/15/2024	0.00000000	5.5146%
01/16/2024	0.000150643	5.5135%
01/17/2024	0.000150647	5.5109%
01/18/2024	0.000150532	5.5095%
01/19/2024	0.000447396	5.4582%
01/20/2024	0.00000000	5.4582%
01/21/2024	0.00000000	5.4582%
01/22/2024	0.000149237	5.4621%
01/23/2024	0.000149217	5.4614%
01/24/2024	0.000149287	5.4639%
01/25/2024	0.000149370	5.4670%
01/26/2024	0.000448314	5.4694%
01/27/2024	0.00000000	5.4694%
01/28/2024	0.00000000	5.4694%
01/29/2024	0.000149497	5.4716%
01/30/2024	0.000149436	5.4694%
01/31/2024	0.000149480	5.4710%

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.**