



**Paradise Recreation and Park District  
Board of Directors - Regular Meeting**  
Terry Ashe Recreation Center, Room B  
Wednesday, May 13, 2026, 6:00 pm

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

**1. CALL TO ORDER**

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests:

**2. PUBLIC COMMENT**

**3. CONSENT AGENDA**

- 3.1. Board Minutes: Regular Meeting (April 8, 2026)
- 3.2. Payment of Bills/Disbursements (Warrants and Checks Report)  
Check # 060343 - 060496 and ACHs
- 3.3. Authorize Vegetation Management Work with Butte County Fire Safe Council (BCFSC). – Since the Camp Fire, the District and Butte County Fire Safe Council (BCFSC, Contractor) have partnered in a number of fuels reduction projects on District lands. As part of a Sierra Nevada Conservancy (SNC) grant project, BCFSC secured funding to demonstrate vegetation preparation and the application of prescribed fire in our area including three District properties (Coutolenc Park, Noble Park, and Oak Creek Park). **Recommendation:** *Authorize the District Manager to complete agreements with Contractor pending legal review.*

**4. COMMITTEE REPORTS**

- 4.1. Finance Committee (4/16/2026)
- 4.2. Recreation and Park Committee (4/21/2026)

**5. OLD BUSINESS**

- 5.1. Development of Qualified Construction Contractors. – To ensure a timely selection process and that we receive qualified contractors, Staff recommends that the District develop a pre-qualified list of contractors that meet District and State requirements. Staff would review, score, evaluate, and formulate a list of prequalified contractors and the BOD would review and possibly ratify the list for future bids. **Recommendation:** *Authorize the District Manager to develop a pre-qualified contractors list for BOD consideration for upcoming projects.*

**6. NEW BUSINESS**

- 6.1. Approve the Fiscal Year (FY) 2026-2027 Preliminary Budget and Set Public Hearing Date. –The PRPD Board of Directors will consider adopting the FY 2026-2027 Preliminary Budget as presented in the Notice of Public Hearing and set a public hearing date at which time the BOD may adopt the final budget. Recommendation: **Recommendation:** *Approve the Preliminary Budget and set a Public Hearing Date for June 10, 2026.*
- 6.2. Future Special Meeting Options—The District is looking to solidify possible Special Meeting dates for the upcoming months to make sure that we are able to move forward with time sensitive items.

**Recommendation:** Authorize the Board Clerk to utilize the identified (list) Special Meetings dates and times, if needed.

## 7. **REPORT**

7.1. District Report

7.2. Operational Readiness Report - Paradise Community Center (*Information Only*)

## 8. **CLOSED SESSION**

8.1. Existing Litigation - Gov. Code § 54956.9(d)(1)- Casaulong v. Paradise Recreation & Park District; Case No. 2:24-cv-02786-CSK

## 9. **BOARD COMMENT**

## 10. **ADJOURNMENT**

Adjourn to the next regular meeting on 6/10/2026 at 10:00 a.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

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

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

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Paradise Recreation and Park District  
**Board of Directors Regular Meeting**  
 Terry Ashe Recreation Center  
 April 8, 2026

**MINUTES**

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**1. CALL TO ORDER:**

Chairperson McGreehan called the Regular Meeting of the Paradise Recreation and Park District Board of Directors to order at 6:02 p.m.

**1.1 PLEDGE OF ALLEGIANCE:**

Chairperson McGreehan led the Pledge of Allegiance.

**1.2 ROLL CALL:**

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

**PRPD STAFF:**

Present: Dan Efseaff (District Manager), Kristi Sweeney (Assistant District Manager), Sarah Hoffman (Board Clerk), Connor Finnigan (Recreation Coordinator), Sunny Quigley (Administrative Assistant II).

**1.3 WELCOME GUESTS:**

Chairperson McGreehan welcomed guests.

Present: Kelly Munson, Donna Resendiz, Aiden White, Maxx Cockrum, Chris Rauen, Paul Schoewe.

**2. PUBLIC COMMENT:** None

**3. CONSENT AGENDA:**

**3.1. 3.1. Board Minutes: Regular Meeting (March 11, 2026)**

**3.2. California Association of Park and Recreation Districts (CARPD) Nomination (Resolution # 26-04-1-557)** – CARPD recently provided a slate of candidates for nomination to their Board. Director Al McGreehan is willing to continue as the Chief Financial Officer for the CARPD Board. CARPD requires that candidacy is accompanied by a District resolution in support of his candidacy. **Recommendation: Approve Resolution #26-04-1-557.**

**3.3. Beneficial Fire Service Agreement-** The Vegetation Management Program (VMP) is a cost-sharing program that reduce wildland fire fuel hazards within State Responsibility Area (SRA) lands. When approved as a VMP project, CAL FIRE assumes the liability for conducting the prescribed burn. Recently, CALFIRE approached the District about fuels treatment at the District's property near Nance Canyon / 0 Indian Springs Road, Paradise, CA 95969 (APN 055-540-015-000). The Agreement is undergoing legal review. **Recommendation: Authorize the District Manager to Sign the Agreement.**

**3.4. Butte Office of Education (BCOE) - Healing Trauma Through Nature (HTTN) Agreement -** The District with funding from BCOE will provide a series of Social Emotional Wellness field trip

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experiences to students through the District's HTTN program. These experiences support students through nature-centered learning opportunities. The District will provide services up to \$11,500 (a total of 23 field trips at \$500 per trip). **Recommendation: Authorize the District Manager to Finalize the Agreement.**

- 3.5. Tri-Counties Bank Checking Account for Health Reimbursement Account (HRA) Benefit.** – The Staff recommends opening a new Tri- Counties Bank account to pay the monthly ISolved bill associated with the District's HRA benefit. This allows for easier tracking of funds. **Recommendation Authorize the District Manager to open a checking account with Tri Counties Bank with the District Manager Dan Efseaff and Assistant District Manager Kristi Sweeney as signatories.**
- 3.6. Butte County Collaborative Group (BCCG) Memorandum of Understanding (MOU).** – The BCCG provides a mechanism to form strategic partnerships for effective collaboration among partners engaged in forest health, ecological restoration, and wildfire safety. Signing onto the MOU will allow for the District to have a vote on future actions. **Recommendation: Authorize the Board Chair to sign the MOU and name the District Manager as the Voting Representative.**
- 3.7. Community Development Block Grant (CDBG) Agreement with Irayz Movement (Vendor)** – Staff seek an agreement with Vendor to lead mixed-level yoga classes at no cost to seniors using CDBG funds. The agreement will not exceed \$7,150. **Recommendations: Authorize the District Manager to finalize the agreement with Vendor.**
- 3.8. Payment of Bills/Disbursements (Warrants and Checks Report)**  
Check # 060256 - 060342 and ACHs
- 3.9. Information Items (Acceptance only):**  
A. Safety Committee Meeting of March 19,2026

**MOTION:** Approve Consent Agenda items 3.1, 3.2, 3.3, 3.5, 3.7, 3.8, and 3.9. **MADE BY:** Rodowick. **SECOND:** Stonebraker. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

**Items pulled from Consent Agenda (3.4 and 3.6)**

**3.4 Butte Office of Education (BCOE) - Healing Trauma Through Nature (HTTN) Agreement.**

**MOTION:** Authorize the District Manager to Finalize the Agreement with the noted corrections. **MADE BY:** Stonebraker. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

**3.6 Butte County Collaborative Group (BCCG) Memorandum of Understanding (MOU).**

**MOTION:** Authorize the Board Chair to sign the MOU and name the District Manager as the Voting Representative. **MADE BY:** Stonebraker. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

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**4. COMMITTEE REPORTS:****4.1 Recreation and Park Committee****4.2 Finance Committee****5. OLD BUSINESS:**

**5.1. Accept Request for Bid (RFB) Responses - Paradise Pool Repair and Resurfacing.** – The Board approved the resolution at the March 11, 2026 meeting to recommend adoption of a resolution to 1) Authorize the District Manager to proceed to seek bids for the Paradise Pool Resurfacing (Project) under District bylaws, Purchase Procedure Policy (Section 24) and 2) Finds that the Project is exempt as a repair to an existing facility (Cal. Code Regs. Title 14, § 15301). **Recommendation: Accept low bid and authorize District Manager to complete agreement and related construction documents with the contractor.**

**MOTION:** Accept low bid and authorize District Manager to complete agreement and related construction documents with the contractor upon legal review. **MADE BY:** Rodowick. **SECOND:** Levey. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

**5.2. Review 2026 Strategic Plan.** – In April 2024, The Board Approved an Updated Strategic plan for the District. As part of the approach, the District plans an annual review of the Workplan goals (Attachment A). This report is part of that annual review process. **Recommendation: Approve the updated workplan.**

**MOTION:** Approve the updated workplan. **MADE BY:** Anderson. **SECOND:** Levey. **Roll Call Vote: AYES:** 4 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0

**6. NEW BUSINESS - None****7. REPORTS****7.1. Neighbor-to-Neighbor Update (verbal)****7.2 District Report****8. BOARD COMMENT:**

There were comments from Director Anderson, Vice-Chairperson Rodowick, Secretary Levey, Director Stonebraker and Chairperson McGreehan.

**9. ADJOURNMENT:**

Chairperson McGreehan adjourned the meeting at 8:08 PM until the next Regular Board meeting, scheduled for May 13, 2026, at 6:00 p.m. at the Terry Ashe Recreation Center.

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 Al McGreehan, Chairperson

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 Joleen Levey, Secretary

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

**Fund 2510**

**April**

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
*****								
060343-060355	4/1/2026		Payroll Summary	12,372.39	0.00	0.00	12,372.39	
*****								
Direct Deposit	4/1/2026		Payroll Summary	39,285.40	0.00	0.00	39,285.40	
*****								
060419-060434	4/15/2026		Payroll Summary	12,798.70	0.00	0.00	12,798.70	
*****								
Direct Deposit	4/15/2026		Payroll Summary	39,639.55	0.00	0.00	39,639.55	
*****								
060479-060496	4/29/2026		Payroll Summary	13,920.42	0.00	0.00	13,920.42	
*****								
Direct Deposit	4/29/2026		Payroll Summary	40,548.96	0.00	0.00	40,548.96	
*****								
060356	4/3/2026		PRINCIPAL LIFE INSURANCE COMPA	259.94			259.94	
060357	4/3/2026		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
060358	4/3/2026		MISSION SQUARE RETIREMENT	1,682.69			1,682.69	
060359	4/3/2026		PARADISE RECREATION & PARKS	39,284.40			39,284.40	A
060360	4/3/2026		BUTTE COUNTY FIRE SAFE COUNCIL		2,202.63		2,202.63	N2N
060361	4/3/2026		DE JA VU NURSERY		1,005.78		1,005.78	N2N
060362	4/3/2026		PARADISE ART CENTER		3,527.03		3,527.03	N2N
060363	4/3/2026		PARADISE STRONGER		1,047.83		1,047.83	N2N
060364	4/3/2026		DAWN HICKEY		1,225.00		1,225.00	N2N
060365	4/3/2026		IRAYZ MOVEMENT		330.00		330.00	N2N
060366	4/3/2026		INDUSTRIAL POWER PRODUCTS		226.13		226.13	
060367	4/3/2026		KRISTI SWEENEY		29.97		29.97	B
060368	4/3/2026		HARRY BURLESON		1,386.00		1,386.00	
060369	4/3/2026		PG&E		3,495.57		3,495.57	
060370	4/3/2026		COMPUTERS PLUS		565.98		565.98	
060371	4/3/2026		BUTTE COUNTY NEAL ROAD LANDFILL		119.07		119.07	
060372	4/3/2026		COMCAST		895.78		895.78	
060373	4/3/2026		COMCAST		725.32		725.32	
060374	4/3/2026		COMCAST		8.42		8.42	
060375	4/3/2026		COMCAST		106.30		106.30	
060376	4/3/2026		NORTHSTATE AGGREGATE INC		2,101.06		2,101.06	
060377	4/3/2026		NORTHERN RECYCLING & WASTE SERVICES LLC		3,233.42		3,233.42	
060378	4/3/2026		DEL ORO WATER COMPAWNY		115.31		115.31	
060379	4/3/2026		BASIC BENEFITS		51.53		51.53	
060380	4/3/2026		GOBAL OFFICE INC		503.78		503.78	
060381	4/3/2026		EXTRA SELF STORAGE		1,634.00		1,634.00	
060382	4/3/2026		ICONIC MACHINERY		891.00		891.00	
060383	4/3/2026		MARINA WELSH JOHNSON		300.00		300.00	
060384	4/3/2026		CENTERVILLE RECREATION & HISTORICAL		3,000.00		3,000.00	C
060385	4/3/2026		HONEY RUN COVERED BRIDGE ASSOC		3,000.00		3,000.00	C
060386	4/3/2026		MAGOON SIGNS		524.40		524.40	
060387	4/3/2026		RENTAL GUYS CHICO		319.20		319.20	
060388	4/3/2026		LES SCHWAB TIRES		2,039.17		2,039.17	
060389	4/3/2026		PAYLESS BUILDING SUPPLY		682.17		682.17	
060390	4/3/2026		CANON FINANCIAL SERVICES INC		282.40		282.40	
060391	4/3/2026		ISOLVED		86.90		86.90	
060392	4/3/2026		MELTON DESIGN GROUP		11,715.00		11,715.00	D
060393	4/3/2026		NORTHSTAR ENGINEERING		352.50		352.50	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
060394	4/3/2026		FOOTHILL MILL & LUMBER CO		4,916.11		4,916.11	
060395	4/3/2026		ACME TOILET RENTALS LLC		448.20		448.20	
060396	4/3/2026		AT&T		547.72		547.72	
060397	4/3/2026		ODP BUSINESS SOLUTIONS LLC		883.51		883.51	
060398	4/3/2026		PARADISE IRRIGATION DISTRICT		5,444.61		5,444.61	
060399	4/3/2026		WEX BANK		1,814.41		1,814.41	
060400	4/3/2026		ERIC REINBOLD		370.00		370.00	Refund
060401	4/3/2026		TISH LESTER		150.00		150.00	Refund
060402	4/3/2026		EMILY MCINTYRE		91.00		91.00	Refund
060403	4/3/2026		CED CHICO		305.58		305.58	
060404	4/3/2026		STONE RIDGE TERMITE & PEST		295.00		295.00	
060405	4/3/2026		HERITAGE LANDSCAPE SUPPLY		171.86		171.86	
060406	4/3/2026		VERIZON WIRELESS		95.25		95.25	
060407	4/10/2026		THOMAS ACE HARDWARE		3,595.37		3,595.37	
060408	4/10/2026		O'REILLY AUTO PARTS		96.70		96.70	
060409	4/10/2026		ACCULARM SECURITY SYSTEMS		715.00		715.00	
060410	4/10/2026		PAPE MACHINERY INC		226.24		226.24	
060411	4/10/2026		JENNIFER YAMATE		54.75		54.75	Refund
060412	4/10/2026		WILLIAM HAMBLETON ELECTRIC		1,225.00		1,225.00	
060413	4/10/2026		JC NELSON SUPPLY CO		1,679.76		1,679.76	
060414	4/10/2026		CHICO ENTERPRISE RECORD		729.06		729.06	
060415	4/10/2026		CHICO STATE ENTERPRISES		1,820.04		1,820.04	
060416	4/10/2026		MEEK'S LUMBER & HARDWARE		34.26		34.26	
060417	4/10/2026		PG&E		205.22		205.22	
060418	4/10/2026		ELAN FINANCIAL SERVICES		5,236.76		5,236.76	
060435	4/17/2026		HUMANA INSURANCE CO	1,227.26			1,227.26	
060436	4/17/2026		ANTHEM BLUE CROSS	20,396.35			20,396.35	
060437	4/17/2026		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
060438	4/17/2026		MISSION SQUARE RETIREMENT	1,632.69			1,632.69	
060439	4/17/2026		BRIAN BROWN PLUMBING		2,128.50		2,128.50	
060440	4/17/2026		THE TREE GUY		850.00		850.00	
060441	4/17/2026		VERIZON WIRELESS		817.64		817.64	
060442	4/17/2026		WHITE CAP LP		390.77		390.77	
060443	4/17/2026		ICF JONES & STOKES INC		4,559.18		4,559.18	
060444	4/17/2026		COLUMBIA BANK		10,424.29		10,424.29	
060445	4/17/2026		RADBRIDGE		1,295.00		1,295.00	
060446	4/17/2026		DEL ORO WATER COMPANY		117.78		117.78	
060447	4/17/2026		PG&E		96.81		96.81	
060448	4/17/2026		PRIMO BRANDS		229.77		229.77	
060449	4/17/2026		STOUT RISIUS ROSS LLC		4,281.00		4,281.00	
060450	4/17/2026		CALIFORNIA SPECIAL DISTRICT ASSOCIATION		690.10		690.10	
060451	4/17/2026		CHICO RENT A FENCE		507.60		507.60	
060452	4/17/2026		ULINE		621.92		621.92	
060453	4/17/2026		STREAMLINE		461.30		461.30	
060454	4/17/2026		MAGOON SIGNS		262.20		262.20	
060455	4/17/2026		MARTIN CONSTRUCTION		45,855.00		45,855.00	E
060456	4/17/2026		NORTHERN RECYCLING & WASTE SERVICES LLC		236.13		236.13	
060457	4/17/2026		VALLEY CONTRACTORS WORKFORCE FOUNDATIC		2,061.52		2,061.52	
060458	4/17/2026		COMCAST		895.78		895.78	
060459	4/17/2026		HERITAGE LANDSCAPE SUPPLY		490.75		490.75	
060460	4/17/2026		PARADISE RECREATION & PARKS	39,639.55			39,639.55	A
060461	4/24/2026		NOBELGUARD SECURITY INC		480.00		480.00	
060462	4/24/2026		LUCAS BLAIR		752.09		752.09	
060463	4/24/2026		MARIA CARRERA		40.00		40.00	Refund
060464	4/24/2026		KELLER SUPPLY COMPANY		1,657.82		1,657.82	
060465	4/24/2026		PG&E		3,391.54		3,391.54	
060466	4/24/2026		EXTRA SELF STORAGE		1,634.00		1,634.00	
060467	4/24/2026		GLOBAL OFFICE INC		191.01		191.01	
060468	4/24/2026		BASIC BENEFITS		51.53		51.53	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
060469	4/24/2026		MATHEWS READYMIX LLC		1,887.91		1,887.91	
060470	4/24/2026		BOBS CONCRETE PUMPING INC		525.00		525.00	
060471	4/24/2026		COMCAST		106.30		106.30	
060472	4/24/2026		RENTAL GUYS CHICO		449.71		449.71	
060473	4/24/2026		ROTARY CLUB OF PARADISE		200.00		200.00	
060474	4/24/2026		STONE RIDGE TERMITE & PEST		375.00		375.00	
060475	4/24/2026		PARADISE POLICE DEPARTMENT ALARM UNIT		45.58		45.58	
060476	4/24/2026		ACME TOILET RENTALS LLC		448.20		448.20	
060477	4/24/2026		NORTHSTAR ENGINEERING		3,974.06		3,974.06	
060478	4/24/2026		MT LASSEN TROUT FARMS INC		8,017.23		8,017.23	F
ACH	4/3/2026		ACH STATE PR TAX	2,535.54			2,535.54	
ACH	4/3/2026		ACH FED PR TAX	15,207.02			15,207.02	
ACH	4/3/2026		ACH CALPERS	10,449.30			10,449.30	
ACH	4/17/2026		ACH STATE PR TAX	2,607.80			2,607.80	
ACH	4/17/2026		ACH FED PR TAX	15,590.20			15,590.20	
ACH	4/17/2026		ACH CALPERS	11,465.28			11,465.28	
ACH	4/17/2026		ACH CALPERS	4,934.66			4,934.66	
*****								
<b>TOTALS</b>				<b>167,912.68</b>	<b>180,380.08</b>	<b>0.00</b>	<b>348,292.76</b>	
<b>GRAND TOTALS</b>				<b>207,004.19</b>	<b>180,380.08</b>	<b>0.00</b>	<b>387,384.27</b>	

Refunds = 705.75

Notes:

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Reimbursement
- C) Contribution payments
- D) Playground replacement for Moore Rd
- E) Aquatic Rebuild work
- F) Fish ordered for Paradise Lake
  
- N2N Event Payments

# Staff Report

May 13, 2026



DATE: 5/13/2026  
 TO: Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Butte Fire Safe Council Vegetation Management

## Report in Brief

Since the Camp Fire, the District and Butte County Fire Safe Council (BCFSC, Contractor) have partnered in a number of fuels reduction projects on District lands. As part of a Sierra Nevada Conservancy (SNC) grant project, BCFSC secured funding to demonstrate vegetation preparation and the application of prescribed fire on lands in our area. Part of the funding will support on the ground projects and public outreach and education (Attachment A) on three District properties (Coutolenc Park, Noble Park, and Oak Creek Park).

Attachment B provides the location of the work and a schematic of treatments. Staff have met with the Contractor to discuss the field work and build in District goals into the workplan (for example, promoting oak structure, encouraging native plant regeneration with adequate spacing, using trail alignments for burn units, etc.), which seem agreeable to the contractor as they move forward with planning. As part of the funding requirement, CEQA documentation has been completed. The project has the support from Town of Paradise as well as CALFIRE for these projects.

The project provides training opportunities for our staff to work with the contractor and other partners such as Firestorm to gain training in fuels preparation and safety practices. While there are costs associated with staff time and site preparation, there is no additional costs to the District, and the work will result in several hundred thousand dollars worth of work on these sites. The District will require insurance. The work will allow District staff to more economically manage these areas in the future.

**Recommendation:** Authorize the District Manager to complete agreements with Contractor.

## Attachments:

- A. SNC 1547 - PRPD Prescribed Fire Project Sites
- B. SNC 1547 – PRPD Project Sites Map

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2026/26.0513/BOD.BCFSC.Veg.Management.Report.26.0505.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2026/26.0513/BOD.BCFSC.Veg.Management.Report.26.0505.docx)  
5/6/2026

### **SNC 1547 - PRPD Prescribed Fire Project Sites**

Funded by the Sierra Nevada Conservancy, this project partners with the Paradise Parks and Recreation District (PRPD) to reduce hazardous fuels, restore local watersheds, and strengthen community understanding of what it means to live with Good Fire.

The project will take place across three sites: Coutolenc Park, Noble Park, and Oak Creek Park.

At Coutolenc Park, treatments will include a mosaic of hand cutting, pile burning, and broadcast burning on the northwest side of Coutolenc Road, along with additional hand cutting and pile burning within the Little West Fork of the West Branch Feather River drainage.

At Noble Park, BCFSC will collaborate with the Prescribed Burn Association (PBA) to conduct a 10 acre broadcast burn in an open grass landscape. The goal is to host a Good Fire event in November 2026 featuring local vendors and a small demonstration prescribed burn to engage and educate the community about implementing small scale broadcast burns. Following the event, the full 10 acre broadcast burn will be carried out with PBA volunteers. This effort will provide a hands on opportunity for local volunteers to learn how to safely implement prescribed fire in a Wildland Urban Interface setting.

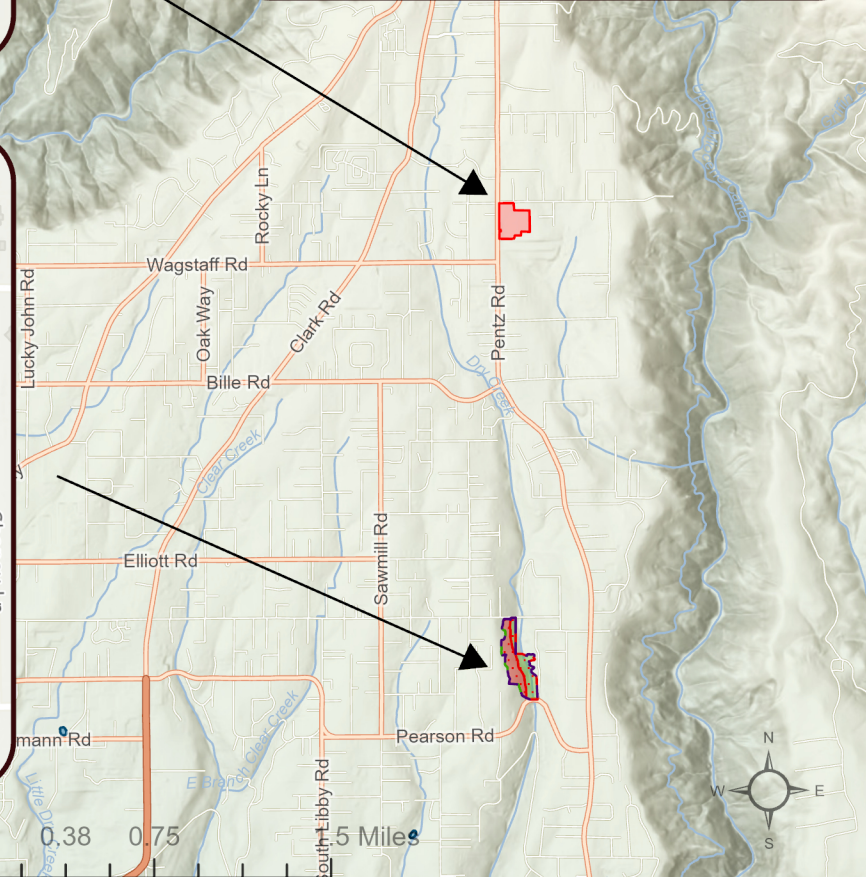
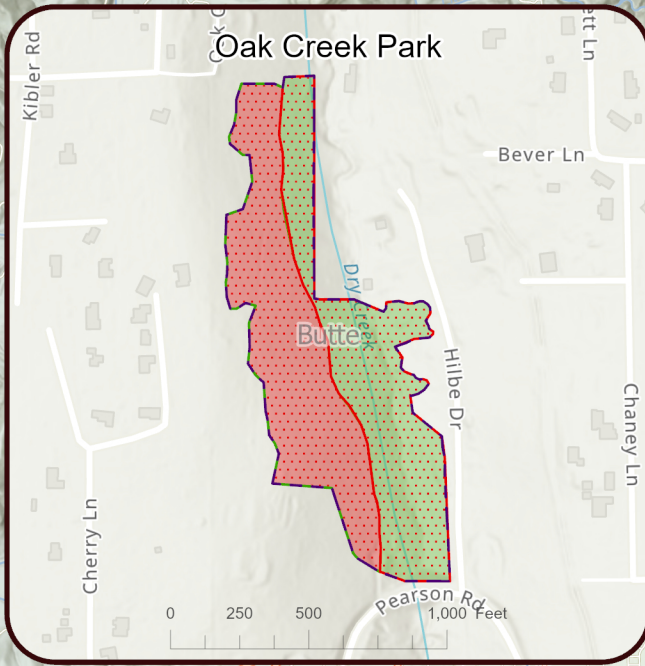
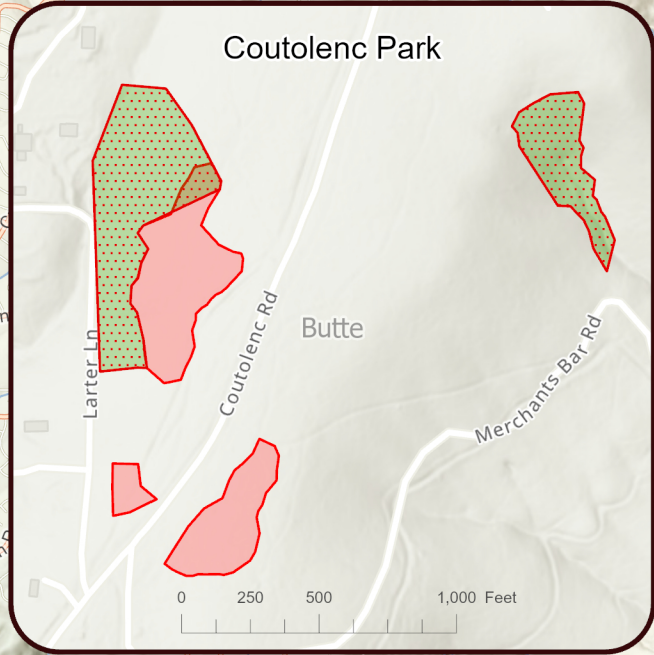
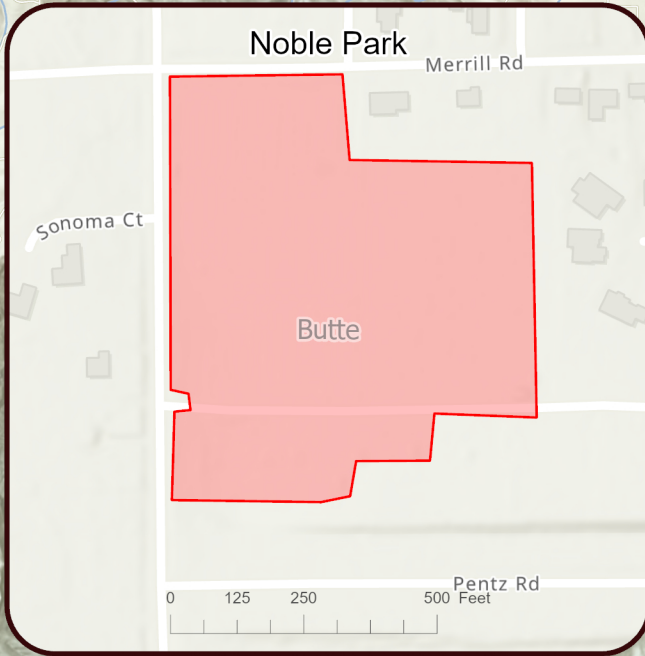
At Oak Creek Park, a combination of grazing, hand cutting, pile burning, and broadcast burning will help restore the Dry Creek watershed. These treatments will reduce the overgrown hazardous fuels, address remaining dead material from the 2018 Camp Fire, and prepare the area for future recreational developments.

With the support of PRPD, PBA, and CAL FIRE, these treatments will improve forest health, reduce wildfire risk, and create meaningful opportunities for the community to engage with Good Fire.

# SNC 1547 - PRPD Project Sites



- Hand Thin, Pile Burning, Broadcast Burning
- Broadcast Burning
- Hand Thin & Pile Burning
- Grazing



# Finance Committee Report

April 16, 2026



DATE: 4/17/2026  
 TO: PRPD Board of Directors  
 FROM: Sarah Hoffman, Administrative Assistant III  
 SUBJECT: Finance Committee Report

**Attendance:** Committee Members: John Stonebraker, Chairperson; and Al McGreehan, Member  
 Staff Members: Dan Efseaff, District Manager; Kristi Sweeney, Assistant District Manager; Sarah Hoffman, Executive Assistant.

Guests: Blair Aas (SCI Consulting Group), Citizen Rauen

Chair Stonebraker called the meeting to order at 1:55 PM

## The Committee met to:

### 1. Review Nexus Study

District Manager Efseaff presented the item and then turned the discussion over to Blair Aas. Blair went over key points of the study and different fee increase options. Both Stonebraker and McGreehan asked questions, and District Manager Efseaff and Blair Aars provided feedback.

### 2. Review FY 2026-27 Draft Preliminary Budget

District Manager Efseaff introduced the item. There was a brief conversation on the draft preliminary budget and the committee asked questions. District Manager Efseaff provided responses to the questions. The committee agreed to move forward by taking the draft preliminary budget to the Board.

The Committee adjourned at 3:31PM

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Finance/2026/FC\\_26.0416/FC.Report.26.0416.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2026/FC_26.0416/FC.Report.26.0416.docx)  
 5/6/2026

# Recreation and Park Committee Report

April 21, 2026



DATE: 4/27/2026  
 TO: Board of Directors  
 FROM: Sarah Hoffman, Administrative Assistant III  
 SUBJECT: Recreation and Park Committee Report

**Attendance:** Committee Members: Al McGreehan, Chair; Robert Anderson, Member  
 Staff Members: Dan Efseaff, District Manager; Assistant District Manager, Kristi Sweeney; Sarah Hoffman, Administrative Assistant III

Guest: Citizen Monica (no last name given), Citizen Rauen

The meeting convened at 1:29 PM.

There was committee concurrence to move the order of the meeting around.

The Committee met to:

## 1. Project Updates

Nick Trover ( Trover Construction Management) provided brief updates on active projects, particularly the future Lakeridge Park, the Aquatic building, Paradise Pool resurfacing, Maintenance Shop. There was brief conversation on the updates.

## 2. Review Architectural Proposals for Lakeridge Park

District Manager Efseaff briefly went over architectural proposal options for Lakeridge Park. There were 3 proposals discussed and then some conversation on the item.

## 3. Review Vegetation Management Work with Butte County Fire Safe Council (BCFSC)

District Manager Efseaff introduced the item and gave information on the work that BCFSC is going to be doing. There were no questions on the item. The committee then concurred to take the item to the full Board.

Citizen Chris Rauen did ask a question regarding the Maglia Loop Trail. Feedback was given by District Manager Efseaff.

The meeting adjourned at 2:21 PM.

[https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Rec.Park/2026/RPC\\_26.0421/RPC.Report.26.0421.docx](https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Rec.Park/2026/RPC_26.0421/RPC.Report.26.0421.docx)  
 5/6/2026

# Staff Report

May 13, 2026



DATE: 5/5/2026  
 TO: Board of Directors  
 FROM: Kristi Sweeney, Assistant District Manager  
 SUBJECT: Development of a Qualified Construction Contractors List

## Report in Brief

The District will have several critical construction projects over the next year. For example, upcoming development projects include Lakeridge Park, Bille Park Enhancements, Oak Creek Park, the maintenance shop, and potentially improvements to Coutolenc Park and other properties.

To ensure a timely selection process and that we receive qualified contractors, Staff recommends that the District develop a pre-qualified list of contractors that meet District and State requirements. This process parallels the process that the District used to develop a short list for civil engineers, landscape architects and surveyors that the Board adopted in 2023.

The State of California's Department of Industrial Relations provides templates for prequalifying contractors that may bid on public works development projects. These pre-qualification templates include methods for scoring to ensure contractors' licenses are in good standing and that contractors can provide references for previous public works development projects that may yield valuable insights on contractor performance on similar projects for previous clients. Once a contractor is prequalified, that pool of potential bidders may bid on District development projects that come up for bid within the calendar year of their prequalification. After one year, any new development projects will require another prequalification process (should the District choose to continue the process).

If authorized by the BOD, staff would place a notice in a public newspaper, the District website and Valley Contractor's Exchange to notify potential contractors to submit materials for consideration for prequalification to bid on upcoming projects. The District will also explore options to weigh scores higher for local references, projects or presence.

The prequalification process helps expedite the bidding process for upcoming projects and ensures that contractors bidding are reputable with valid licenses, insurance, and experience to successfully complete public works jobs of similar size and complexity.

Staff seek BOD direction to develop a pre-qualifications list for construction projects. Staff would review, score, evaluate, and formulate a list of prequalified contractors and the BOD would review and possibly ratify the list for future bids.

***Recommendation:*** *Authorize the District Manager to develop a list for BOD consideration for pre-qualified contractors for upcoming projects.*

## Attachments:

A. None

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2026/26.0513/BOD.Report.Shortlist.RFQ.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2026/26.0513/BOD.Report.Shortlist.RFQ.docx)  
5/6/2026

## Notice of Public Hearing

**Paradise Recreation and Park District  
Terry Ashe Recreation Center, Room B  
6626 Skyway, Paradise, California  
Wednesday, June 10, 2026 – 10:00 a.m.**

The Board of Directors adopted the preliminary budget (below) and is available at the Paradise Recreation and Park District Business Office, 6626 Skyway, Paradise, CA from 9:00 a.m. to 3:00 p.m., Monday through Friday; on the District’s website at [www.paradisepspd.com](http://www.paradisepspd.com); at the Town of Paradise (5555 Skyway); and the Magalia Post Office (14146 Skyway), during business hours, for inspection by interested taxpayers.

During a regular meeting of the Board of Directors, the Directors set a Public Hearing for June 10, 2026, at 10:00 a.m. at the Terry Ashe Recreation Center in Room B, 6626 Skyway, Paradise, California. Any taxpayer may appear and be heard regarding the increase, decrease, or omission of any item, or for the inclusion of additional items concerning the budget. After the Public Hearing, the Board of Directors may approve the Final Budget.

Signed:

\_\_\_\_\_  
Daniel Efseaff, District Manager

\_\_\_\_\_  
Date

Preliminary	Version:	5/6/2025
Fund 2010	Amount	
Salaries and Employee Benefits		3,760,000
Services and Supplies		2,405,100
Contributions to Others		32,000
Debt Service		0
		6,197,100

Allocations from General Fund	Fund	Amount
None		
<b>Total</b>		<b>0</b>

**Note:** Last FY budget assumed no allocations from the General Fund. Any remaining funds at the end of the year will be allocated according to District Reserve Policies.

Reserves			
Fund	Code	Amount	
Imprest Reserve	1005	300	
Accumulated Capital Outlay (ACO)	1012	56,700	
General Reserve	1013	3,000	
Designated Treasury Funds	1100	110,759	
Impact & Development	1119	1,396,309	
<b>Reserves</b>	<b>1033</b>	<b>32,396,653</b>	<b>Maximum Reserve</b>
CalPERS 115 Trust	1033.01	8,440	500,000
Capital Improvement & Acquisition	1033.02	9,984,267	25,000,000
Current Operations	1033.03	1,179,011	8,000,000
Designated Project/Special Use/Grant Matching	1033.04	1,158,459	1,500,000
Future Operations	1033.05	19,112,166	25,000,000
Technology	1033.06	158,862	150,000
Vehicle Fleet & Equipment	1033.07	795,449	1,000,000
<b>Total</b>		<b>33,963,721</b>	

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

Fiscal Year: 2026-2027

Resolution #26-06-1-5XX  
Attachment A

		FY 2026-2027	
Description		Code	Budget
<b>Operating Budget</b>			
<b>Funding Resources</b>			
<b>Income</b>			
4100	· Tax Revenue	4100	1,418,600
4200	· Impact Fee revenue	4200	140,000
4300	· Program Income	4300	300,000
4350	· Concession & Merchandise sales	4350	600
4400	· Donation & Fundraising Income	4400	20,000
4500	· Grant Income	4500	2,500,000
4600	· Other Revenue	4600	250,000
4900	· Interest Income	4900	1,602,000
<b>Total Income</b>			<b>6,231,200</b>
<b>Expense</b>			
5000	· Payroll Expenses	5000	3,760,000
5100	· Program Expenses	5100	101,600
5140	· Fundraising Expense	5140	2,200
5200	· Advertising & Promotion	5200	20,000
5220	· Bank & Merchant Fees	5220	6,700
5230	· Contributions to Others	5230	32,000
5240	· Copying & Printing	5240	16,500
5260	· Dues, Mbrshps, Subscr, & Pubs	5260	65,000
5270	· Education, Training & Staff Dev	5270	23,000
5280	· Equip., Tools & Furn (<\$5k)	5280	116,000
5290	· Equipment Rental	5290	31,800
5300	· Insurance	5300	200,000
5310	· Interest Expense	5310	400
5320	· Miscellaneous Expense	5320	100
5330	· Professional & Outside services	5330	1,170,000
5340	· Postage & Delivery	5340	1,500
5350	· Rent-Facility use fees	5350	31,000
5360	· Repair & Maintenance	5360	224,100
5370	· Supplies - Consumable	5370	45,500
5380	· Taxes, Lic., Notices & Permits	5380	21,000
5390	· Telephone & Internet	5390	41,700
5400	· Transportation, Meals & Travel	5400	78,000
5410	· Utilities	5410	209,000
<b>Total Expense</b>			<b>6,197,100</b>
<b>Total Net Operating Income and Expenses</b>			<b>34,100</b>

<b>Summary</b>	<b>Code</b>	<b>FY 2026-2027</b>
<b>Grand Total Budget</b>		
Total Income		6,231,200
Expense		
Total Salary and Benefits		3,760,000
Total Services and Supplies		2,405,100
Total Contributions to Others		32,000
Total Expense		6,197,100
<b>Total Net Operating Income and Expenses</b>		<b>34,100</b>
Allocations from Reserve Funds		-34,100
<b>Total Adjusted Net</b>		<b>0</b>
<b>Appropriations for Contingencies</b>	<b>1033.03</b>	<b>619,710</b>

<b>Projected Equity</b>				
<b>Beginning Assigned</b>		<b>FY 2026-2027</b>	<b>FY 2026-2027</b>	<b>FY 2026-2027</b>
<b>Description</b>	<b>Code</b>	<b>Beginning Balance</b>	<b>Fund Allocation (TBD)</b>	<b>Projected Ending Balance</b>
<b>Treasury Reserve Funds</b>				
Accumulated Capital Outlay (ACO)	1012	56,700	-	56,700
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
<b>Ending Treasury Reserve Funds</b>		<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>Investment Reserves</b>				
	<b>1033</b>			
CalPERS 115 Trust	1033.01	8,440	(8,440)	(0)
Capital Improvement & Acquisition	1033.02	9,984,267	(4,635,000)	5,349,267
			34,100	
Current Operations	1033.03	1,179,011		1,213,111
Designated Project/Special Use/Grant				
Matching	1033.04	1,158,459	(235,000)	923,459
Future Operations	1033.05	19,112,166	-	19,112,166
Technology	1033.06	158,862	(115,000)	43,862
Vehicle Fleet & Equipment	1033.07	795,449	(160,000)	635,449
<b>Ending Investment Reserve Funds</b>		<b>32,396,653</b>	<b>(5,119,340)</b>	<b>27,277,313</b>
<b>Designated Treasury Funds</b>	<b>1100</b>	<b>110,759</b>	<b>(5,000)</b>	<b>105,759</b>
<b>Impact &amp; Development</b>	<b>1119</b>	<b>1,396,30</b>	<b>(749,000)</b>	<b>647,309</b>
<b>Ending Assigned</b>		<b>33,963,721</b>	<b>(5,873,340)</b>	<b>28,090,381</b>

## Notes:

Additional income will be distributed per the reserve policy.

Above does not show the District's cash and operating accounts.

[https://paradisepprd.sharepoint.com/sites/Finance/Shared Documents/FY.2026-27/FY2026-2027\\_BOD\\_Preliminary\\_Budget\\_Resolution\\_Attachment\\_26.0423.docx](https://paradisepprd.sharepoint.com/sites/Finance/Shared Documents/FY.2026-27/FY2026-2027_BOD_Preliminary_Budget_Resolution_Attachment_26.0423.docx)

5/6/2026

- PRELIMINARY DRAFT -

Paradise Recreation and Park District  
**2026-2027**  
**Budget and Financial Report**



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Paradise Recreation and Park District

6626 Skyway  
Paradise, CA 95669  
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Board of Directors

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Al McGreehan	Chairperson
Steve Rodowick	Vice Chairperson
Joleen Levey	Secretary
Robert Anderson	Director
John Stonebraker	Director
Dan Efseaff	District Manager

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## I. BUDGET OVERVIEW

### A. Introduction

Paradise Recreation and Park District (PRPD, District) Staff respectfully submit the Fiscal Year 2026-27 budget for our Board of Directors (BOD) review and consideration.

At the May 13, 2026, meeting, the BOD reviewed the Preliminary Budget and set the Notice of Public Hearing for June 10, 2026. Staff posted the Notice of Public Hearing on the District's web page, the local newspaper, and at three public facilities within the District (Terry Ashe Recreation Center, Paradise Town Hall, Magalia Post Office).

The budget reflects the District's best estimate with uncertainty associated with the continuing repercussions of the Camp Fire, inflation rates, and economic conditions.

### B. Minimum Budget Requirements of California Special Districts

California Code (Section 61110) provides the minimum information required of Districts; these may be summarized as follows:

- (a) On or before July 1 of each year (for districts using a biennial budget the process is a little different and tied into every other year), the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts.
- (b) The board of directors may divide the preliminary budget into categories, including, but not limited to, the following:
  - (1) Maintenance and operation.
  - (2) Services and supplies.
  - (3) Employee compensation.
  - (4) Capital outlay.
  - (5) Interest and redemption for indebtedness.
  - (6) Designated reserve for capital outlay.
  - (7) Designated reserve for contingencies.
- (c) On or before July 1 of each year, the board of directors shall publish a notice stating:
  - (1) Adoption of a preliminary budget or that the general manager (or equivalent) has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.
  - (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding the budget or additional budget items.
  - (d) The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district.
  - (e) At the time and place specified for the hearing, any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

(f) On or before September 1 of each year, the board of directors shall adopt a final budget that conforms to generally accepted accounting and budgeting procedures for special districts. The general manager forwards a copy of the final budget to the county.

**C. Budget Calendar and Process**

Several steps are involved in the development of the budget (Table 1). The budget appears on track for consideration at the June BOD Meeting. The calendar shows the public process deadlines (and omits internal process steps and various associated requirements).

**Table 1. Proposed Paradise Recreation and Park District FY 2025-26 Budget Calendar.**

Proposed Date	Milestone
1/14/2026	District Manager Submits Budget Calendar
2/13/2026	Supervisors' rough draft budgets due to District Manager
3/9 –3/27/2026	Recreation and Park Committee: Reviews short- and long-term capital improvements. Finance Committee: Reviews Rough Draft Budget
4/8/2026	Budget (Rough Draft) presented to the PRPD Board of Directors in the Manager's Report.
4/8– 4/30/2026	Finance Committee: Completes Review of Rough Draft Budget
5/13/2026	Present Preliminary Budget to the PRPD Board of Directors. Adopt preliminary budget. Set public hearing for adoption of final budget.
6/10/2026	Public Hearing. Adopt Final PRPD budget.

**D. Budget Analysis and Financial Outlook**

**1. Income**

1. Overall **Total Income** appears consistent with expectations.
2. **Property tax revenue** historically contributed the largest amount to overall District income (over 70%). The fiscal year after the Camp Fire, property tax income plummeted to 55% of pre-fire levels. Even though the amount has rebounded somewhat, the District maintains a more diverse income revenue.

The County pays the property tax allocations to the District a couple of times per fiscal year (typically in December and May with a smaller payment paid in late June). The third payment represents property tax revenue earned but not yet collected by the County (referred to as the "Teeter Plan").

In October, Butte County provided a Total Estimated Secured / Unsecured / Homeowners Revenue of \$1,418,521.69. The District rounded up this estimate to the nearest hundred.

3. **Impact Fees** are restricted to park acquisition, development, and facilities, and cannot be used for operations. Last year, the District anticipated a significant payment related to a multi-family housing development and this accounts for the increase in actuals; however, we opted to not incorporate this into the adopted

– PRELIMINARY DRAFT –

budget as it was tied to a single project. The District projects a modest revenue increase over the adopted estimate.

4. **Program income** is on track to exceed this FY's budget expectations. The District estimates a modest budget increase (5.1%) for the next budget year.
5. **Donation and Fundraising income.** Donations have been challenging as many local businesses are grappling with inflation-related costs. This item reflects the current reality with some increases. Significantly, the District received a private donation related to the buffer project (\$10K). The District has and will receive real estate donations, however this is indicated on our balance sheet (not a cash donation).

While it is not listed in the budget, Staff should note that the volunteer efforts provide considerable value over the year. While there are more opportunities to come, the volunteer efforts may be summarized (as of the period from 7/1/25 – 4/28/2026) as:

- Total Volunteer Hours: 865.2
- Total Value of Volunteer Hours (State of California hourly rate 2026: \$36.14): \$31,268.33.

6. **Grant income.** Payments for grants continue to increase as park development projects move forward. Staff anticipates that both the Lakeridge and Bille Park projects will initiate the construction phase in the next Fiscal Year. Grant agencies often take several months to process invoices and typically withhold up to 10% until the projects are completed.

Notably for this FY, the District would have exceeded the budget estimate if the funder opted to purchase the Butte Creek property via a cost reimbursable process (the original plan) rather than in escrow process. While the District promoted this more efficient approach, it means that the amount would show up on the balance sheet and not as grant income. This change was not foreseeable with the last budget cycle.

On average, the District has secured over \$11.6M in grant funding. Most of those projects will be completed in the next 3-5 years. This amounts to an annual average of over \$2.5M. The estimate for this FY assumes 3 large projects (primarily Lakeridge, Bille Park, and trails projects) moving into the implementation phase. Other projects will contribute as well. As these projects accelerate, the grant income estimate may prove to be an underestimate.

7. **Other Revenue** In the past, settlement funds and insurance proceeds related to the Camp Fire buoyed this category. We anticipate substantial progress with these projects (especially with completion of the Aquatic Recreation Center and initiating the shop rebuild) in the next Fiscal Year. District staff is currently working on reconciliation of current expenses and projects, which may result in the release of additional funds. Completion of these projects will release funds as well, though the timing is uncertain. This estimate is unchanged from last year.

8. **Interest income** from the District’s Investment portfolio continues to make significant returns. The budget year’s estimate is based on revenue forecasts from Meeder for investments and anticipated interest income.

**2. Expenses**

Overall, the District anticipates expenses falling below the budgeted amount. For the next Fiscal Year, the District estimates an increase in expenditures to complete projects and take on management of new properties.

1. **Payroll Expenses (5000)** The District payroll budget remains lower as a percentage of overall budget as compared to pre–Camp Fire (Table 2). This indicates increased expenses related to capital projects and reflects a relatively low staffing level in comparison to revenues. Traditionally the BOD has used 70% as a benchmark for staffing with numbers above that indicating concern on the ratio of staffing levels to revenue.

**Table 2. Comparison of Payroll as a Percentage of Total Budget**

Fiscal Year	% of Total Budget
Pre-fire Average	just under 70%
FY 2020-21	62%
FY 2022-23	58%
FY 2023-24	63%
FY 2024-25	63%
FY 2025-26	66%
FY 2026-27	62%

The breakdown of wages and salaries by functional unit (Department) is provided in Table 3. Maintenance staff represent the highest proportion of payroll costs.

**Table 3. Total Wages by Unit and Percentage of Payroll Expenses Budget for FY 2026-2027**

Functional Unit	Total Payroll	% of Total Payroll Expenses Budget
Administration	\$770,000	20%
Maintenance	\$980,000	26%
Recreation	\$678,000	18%
<b>Total</b>	<b>\$1,956,560</b>	<b>65%</b>

**Note:** Other Payroll costs include Taxes, Benefits, Workers Comp, Accrued Comp, Sick, & Vacation, and Other Personnel Costs.

2. **Professional Outside Services (5330)** Expenses related to this budget item are below the budget forecast. Several development projects are moving from development into implementation, and we anticipate this budget category to be significant over the next few years. Most of these expenses are grant or insurance reimbursable and will be replenished in the future. Staff also anticipates significant expenses related to accounting and financing. The budget also reflects election costs (\$50K), kicking off the Master Management Plan, crew work, and several

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unit plans. As park development slow down, staff anticipates that this budget area will lessen.

3. **Repair and Maintenance (5360)** This budget line falls below expected expenses, though it will likely represent a significant increase from last FY. We predict increased costs of materials to continue, and the budget reflects some of those anticipated costs.
4. **Utility costs (5410)** Despite higher energy costs, the District continues to benefit from efficiencies (such as the solar panels at TARC and a new pool heater at the Paradise Pool) which helped hold expenses below expectations. However, this FY budget reflects an increase in energy costs and new facilities (Butte Creek Canyon and Paradise Community Center). Staff will continue to track costs in this next year to better estimate future budgets.
5. **Other Budget Expenses** Staff anticipate continued expenses from additional office space and as well as purchasing replacement equipment as the maintenance shop is rebuilt.

### 3. Net Operating Income and Expenses

1. Last year, the District budgeted that revenue would fall below expenses and reserves may have to be used (-\$58,150). While the District awaits the final expense and income report; the District projects a positive balance that will be distributed to reserves. Once the books close on the year, Staff will make a journal entry to transfer of reserve funds. Typically, Staff report the end of year Profit and Loss vs Budget to the Board in the fall.
2. For the next FY, District staff does not anticipate the use of reserve funds. However, the District recommends an Appropriation for Contingencies and will continue to set aside substantial resources in the Current Operations (1033.03) and Future Operations (1033.05) Reserve Funds for any shortfall for this anticipated purpose over the next decade.
3. Even with these challenges, staff and the BOD should be commended for wise management of resources and preservation of capital as the Total Liabilities and Equity can be summarized as follows:

- 7/1/2024: \$46,904,839.91
- 7/1/2025: \$47,335,155.08
- 4/25/2026: \$53,656,181.17

This reflects a 13% *increase* over the start of the Fiscal Year. The increase is attributed to an increase in Construction In Progress efforts (continuing grant efforts) and donated or purchased land and facilities.

#### 4. Allocations

This section accounts for funds that will be transferred from reserve accounts to fund Capital Improvement Projects, special projects, technology improvements, and other identified needs, and ensure the District is able to provide continuity of service for residents when the operations budget is insufficient to cover costs.

The District is entering an exciting time with a considerable number of grant funded Capital and Program projects. Grant funding for equipment, infrastructure, or acquisitions will be allocated to the deferred income, cash, and Capital Improvement Project (CIP).

Due to grant agency delays in reimbursement payment processing some of these allocations will be carried out during future Fiscal Years. Not all reserves are subject to allocations in the next FY; however, the ones that are anticipated to be used include:

1. **Capital Improvement & Acquisition** – funding for capital improvements and additions to parks.
2. **Current Operations** – Anticipated funding from reserves to cover any future net losses. This may be utilized for cash flow and contingency purposes as well.
3. **Designated Project/Special Use/Grant Matching** – Staff provides an estimate for Capital Projects and planning, but this fund may also provide for any program matching.
4. **Technology** – To fund technological improvements and efficiencies (hardware costs).
5. **Vehicle Fleet & Equipment** – for new equipment.
6. **Impact & Development**- The District will utilize Impact Fee income to expand, enhance and upgrade facilities and parks.

#### 5. Challenges and Opportunities

1. On 4/10/2024, the District adopted a strategic plan. The vision, goals, and tactics of that plan are incorporated into several elements of the proposed budget and Capital Improvement Projects. The District has made significant progress on the plan, which the BOD reviews annually.
2. The District will focus on the development of new parks parks and programs for residents and to promote the area as a recreation destination. Over the past couple of years, the District was awarded numerous grants that will add incredible new parks, facilities, and programs.
3. The District will continue to navigate potential partnerships and funding or donation opportunities as a priority. In the next year, the focus will shift to initiating operations and uses of those facilities.

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4. The District anticipates careful management of the investment portfolio as an important reserve to improve budget certainty and maintain District services for residents.

### **E. What's New**

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

- Based on feedback, we removed the next FY projected budget.
- Revised salary scale and organization chart.

### **F. Changes from preliminary budget**

This section will list any significant changes to the Final budget from the preliminary budget. Staff will note any changes here.

### **G. Budget and Financial Accomplishments**

Over the past few years, the District initiated several steps to improve financial practices and Staff have completed several items including:

1. This budget reflects progress on District Goal C4 3. Diversification of Funding Sources (By 6/30/2025, explore and secure additional funding sources, including grants, sponsorships, and partnerships, to diversify revenue streams and ensure financial stability). The District will focus on fortifying some of the revenue streams, especially related to grants and facility programs and rentals.
2. Continue to make progress on the Finance Manual. The Manual outlines processes and procedures for times of unexpected staff absence or planned leave. Staff will also make a concerted effort to implement best practices following recent financial training and consultation with outside organizations.
3. Completed and accepted the FY 2022-2023 Final Audit Report in November 2025. Following that milestone, we have authorized the auditor to initiate the FY 2023-2024 audit (and in turn, authorize the FY 2024-2025 audit).
4. The District initiated a new online registration and reservation system. This will be implemented next FY. Staff is updating reservation maps and clear description of assets to aid with event plans.

### **H. Recommendations**

To improve the District's financial and budgetary processes, and to improve institutional learning, staff propose several recommendations for the next FY and in the next budget cycle. These include:

1. Implement **fee schedules** for rentals, reservations, parking, and class fees. As part of the Uniform pricing and contract practices will facilitate planning, forecasting, and budgeting.

2. Complete the **Impact Fee Nexus study** to set appropriate development impact fees.
3. Initiate update on the **District Master Plan** in FY 2026-2027 to:
  - a. Complete an inventory of District Assets including a replacement and repair schedule for aging facilities and equipment.
  - b. Create a portfolio of District land and facilities to share information about the sites and status of management efforts and projects.
  - c. Update better estimates for total population and distribution within the District. Coupled with demographic information, this will aid in the identification of programs and parks that best support the needs of residents.

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## II. FISCAL YEAR (FY) BUDGET

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

- A Budget Summary (Table 4), General Operating Fund Balances, Allocations from the General Fund, and Capital Projects Funding Summary (Tables 5).
- A more detailed breakdown of FY operations budget expenses and comparison to FY actuals, year to date, and approved budget (Table 6). The table also provides the percentage that each line item contributes to income or expenses and the dollar amount difference with the last FY.

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

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

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Table 4. PRPD District General Fund (2510) Budget and Summary

Description	Code	FY 2026-2027
		Budget
<b>Operating Budget</b>		
<b>Funding Resources</b>		
<b>Income</b>		
4100 · Tax Revenue	4100	1,418,600
4200 · Impact Fee revenue	4200	140,000
4300 · Program Income	4300	300,000
4350 · Concession & Merchandise sales	4350	600
4400 · Donation & Fundraising Income	4400	20,000
4500 · Grant Income	4500	2,500,000
4600 · Other Revenue	4600	250,000
4900 · Interest Income	4900	1,602,000
<b>Total Income</b>		<b>6,231,200</b>
<b>Expense</b>		
5000 · Payroll Expenses	5000	3,760,000
5100 · Program Expenses	5100	101,600
5140 · Fundraising Expense	5140	2,200
5200 · Advertising & Promotion	5200	20,000
5220 · Bank & Merchant Fees	5220	6,700
5230 · Contributions to Others	5230	32,000
5240 · Copying & Printing	5240	16,500
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	65,000
5270 · Education, Training & Staff Dev	5270	23,000
5280 · Equip., Tools & Furn (<\$5k)	5280	116,000
5290 · Equipment Rental	5290	31,800
5300 · Insurance	5300	200,000
5310 · Interest Expense	5310	400
5320 · Miscellaneous Expense	5320	100
5330 · Professional & Outside services	5330	1,170,000
5340 · Postage & Delivery	5340	1,500
5350 · Rent-Facility use fees	5350	31,000
5360 · Repair & Maintenance	5360	224,100
5370 · Supplies - Consumable	5370	45,500
5380 · Taxes, Lic., Notices & Permits	5380	21,000
5390 · Telephone & Internet	5390	41,700
5400 · Transportation, Meals & Travel	5400	78,000
5410 · Utilities	5410	209,000
<b>Total Expense</b>		<b>6,197,100</b>
<b>Total Net Operating Income and Expenses</b>		<b>34,100</b>

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Summary	Code	FY 2026-2027
<b>Grand Total Budget</b>		
Total Income		6,231,200
Expense		
Total Salary and Benefits		3,760,000
Total Services and Supplies		2,405,100
Total Contributions to Others		32,000
Total Expense		6,197,100
Total Net Operating Income and Expenses		34,100
Allocations from Reserve Funds		-34,100
<b>Total Adjusted Net</b>		<b>0</b>
<b>Appropriations for Contingencies</b>	<b>1033.03</b>	<b>619,710</b>

Table 5. Projected Equity in District Funds.

Projected Equity				
Beginning Assigned		FY 2026-2027	FY 2026-2027	FY 2026-2027
Description	Code	Beginning Balance	Fund Allocation (TBD)	Projected Ending Balance
<b>Treasury Reserve Funds</b>				
Accumulated Capital Outlay (ACO)	1012	56,700	-	56,700
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
<b>Ending Treasury Reserve Funds</b>		<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>Investment Reserves</b>				
	<b>1033</b>			
CalPERS 115 Trust	1033.01	8,440	(8,440)	(0)
Capital Improvement & Acquisition	1033.02	9,984,267	(4,635,000)	5,349,267
Current Operations	1033.03	1,179,011	34,100	1,213,111
Designated Project/Special Use/Grant Matching	1033.04	1,158,459	(235,000)	923,459
Future Operations	1033.05	19,112,166	-	19,112,166
Technology	1033.06	158,862	(115,000)	43,862
Vehicle Fleet & Equipment	1033.07	795,449	(160,000)	635,449
<b>Ending Investment Reserve Funds</b>		<b>32,396,653</b>	<b>(5,119,340)</b>	<b>27,277,313</b>
<b>Designated Treasury Funds</b>	<b>1100</b>	<b>110,759</b>	<b>(5,000)</b>	<b>105,759</b>
<b>Impact &amp; Development</b>	<b>1119</b>	<b>1,396,309</b>	<b>(749,000)</b>	<b>647,309</b>
<b>Ending Assigned</b>		<b>33,963,721</b>	<b>(5,873,340)</b>	<b>28,090,381</b>
Notes:			Updated:	4/25/2026
Additional income will be distributed per the reserve policy.				
Above does not show the District's cash and operating accounts.				

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Table 6. Proposed District General Fund (2510) Budget and Comparison Last FY Budget.

Description	Code	Current				Proposed		
		Approved	FY 2025 - 2026		% YTD	FY 2026-2027		Difference Proposed - Approved
			Actual - as of 4/30/26	Remaining (Difference)		Budget	% Inc / Exp	
<b>Operating Budget</b>								
<b>Funding Resources</b>								
<b>Income</b>								
4100 · Tax Revenue	4100	1,331,000	1,272,290.70	-58,709	96%	1,418,600	22.8%	87,600
4200 · Impact Fee revenue	4200	60,000	374,384.43	314,384	624%	140,000	2.2%	80,000
4300 · Program Income	4300	284,000	282,181.40	-1,819	99%	300,000	4.8%	16,000
4350 · Concession & Merchandise sales	4350	500	217.00	-283	43%	600	0.0%	100
4400 · Donation & Fundraising Income	4400	25,000	102,004.00	77,004	408%	20,000	0.3%	-5,000
4500 · Grant Income	4500	2,200,000	1,102,598.55	-1,097,401	50%	2,500,000	40.1%	300,000
4600 · Other Revenue	4600	510,000	579,298.54	69,299	114%	250,000	4.0%	-260,000
4900 · Interest Income	4900	1,148,250	1,779,175.03	630,925	155%	1,602,000	25.7%	453,750
<b>Total Income</b>		<b>5,558,750</b>	<b>5,492,149.65</b>	<b>-66,600</b>	<b>99%</b>	<b>6,231,200</b>	<b>100.0%</b>	<b>672,450</b>
<b>Expense</b>								
5000 · Payroll Expenses	5000							
5010 · Wages & Salaries	5010	2,719,200	1,661,885.91	-1,057,314	61%	2,913,600	47.0%	194,400
5020 · Employer Taxes	5020	184,000	126,646.61	-57,353	69%	174,000	2.8%	-10,000
5030 · Employee Benefits	5030	600,000	391,980.16	-208,020	65%	514,000	8.3%	-86,000
5040 · Workers Comp Expense	5040	175,800	126,088.00	-49,712	72%	150,000	2.4%	-25,800
5050 · Accrued Comp, Sick, & Vacation	5050	0	0.00	0		0	0.0%	0
5060 · Other Personnel Costs	5060	13,000	3,441.66	-9,558	26%	8,400	0.1%	-4,600
<b>Total 5000 · Payroll Expenses</b>	<b>5000</b>	<b>3,692,000</b>	<b>2,310,042</b>	<b>-1,381,958</b>	<b>63%</b>	<b>3,760,000</b>	<b>60.7%</b>	<b>68,000</b>
5100 · Program Expenses	5100							
5110 · Concession & Merchandise Exp	5110	1,500	320.65	-1,179	21%	2,000	0.0%	500
5120 · Program Contract Labor	5120	35,000	4,005.00	-30,995	11%	37,000	0.6%	2,000
5130 · Program Supplies	5130	58,000	24,673.31	-33,327	43%	62,600	1.0%	4,600
<b>Total 5100 · Program Expenses</b>	<b>5100</b>	<b>94,500</b>	<b>28,999</b>	<b>-65,501</b>	<b>31%</b>	<b>101,600</b>	<b>1.6%</b>	<b>7,100</b>
5140 · Fundraising Expense	5140	2,000	0.00	-2,000	0%	2,200	0.0%	200
5200 · Advertising & Promotion	5200	20,000	6,459.67	-13,540	32%	20,000	0.3%	0
5210 · Bad Debt	5210	0	0.00	0		0	0.0%	0
5220 · Bank & Merchant Fees	5220	6,500	4,279.12	-2,221	66%	6,700	0.1%	200
5230 · Contributions to Others	5230	26,500	9,000.00	-17,500	34%	32,000	0.5%	5,500
5240 · Copying & Printing	5240	16,500	9,173.06	-7,327	56%	16,500	0.3%	0
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	50,000	33,149.03	-16,851	66%	65,000	1.0%	15,000
5270 · Education, Training & Staff Dev	5270	13,000	8,325.04	-4,675	64%	23,000	0.4%	10,000
5280 · Equip., Tools & Furn (<\$5k)	5280							
5282 · Office ET&F	5282	19,000	12,942.85	-6,057	68%	60,000	1.0%	41,000
5284 · Program ET&F	5284	9,500	276.32	-9,224	3%	18,000	0.3%	8,500
5286 · Small Tools & Equipment	5286	19,500	11,470	-8,030	59%	38,000	0.6%	18,500
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>5280</b>	<b>48,000</b>	<b>24,688.69</b>	<b>-23,311</b>	<b>51%</b>	<b>116,000</b>	<b>1.9%</b>	<b>68,000</b>
5290 · Equipment Rental	5290	29,000	10,573.09	-18,427	36%	31,800	0.5%	2,800
5300 · Insurance	5300	187,000	158,330.00	-28,670	85%	200,000	3.2%	13,000
5310 · Interest Expense	5310	200	334.06	134	167%	400	0.0%	200
5320 · Miscellaneous Expense	5320	100	0.00	-100	0%	100	0.0%	0
5330 · Professional & Outside services	5330							
5332 · Accounting	5332	35,000	94,881.25	59,881	271%	100,000	1.6%	65,000
5334 · Legal	5334	14,000	10,222.50	-3,778	73%	20,000	0.3%	6,000
5336 · Engineering Services	5336	385,000	61,190.46	-323,810	16%	400,000	6.5%	15,000
5338 · Other Professional & Outside La	5338	416,000	329,927.84	-86,072	79%	650,000	10.5%	234,000
<b>Total 5330 · Professional &amp; Outside services</b>	<b>5330</b>	<b>850,000</b>	<b>496,222.05</b>	<b>-353,778</b>	<b>58%</b>	<b>1,170,000</b>	<b>18.9%</b>	<b>320,000</b>
5340 · Postage & Delivery	5340	1,100	553.00	-547	50%	1,500	0.0%	400
5350 · Rent-Facility use fees	5350	30,000	20,566.42	-9,434	69%	31,000	0.5%	1,000
5360 · Repair & Maintenance	5360							
5361 · Building R&M	5361	5,000	2,874.77	-2,125	57%	6,000	0.1%	1,000
5362 · Equipment R&M	5362	20,400	5,211.32	-15,189	26%	22,000	0.4%	1,600
5363 · General R&M	5363	7,200	2,471.52	-4,728	34%	8,000	0.1%	800
5364 · Grounds R&M	5364	61,200	38,511.87	-22,688	63%	66,000	1.1%	4,800
5365 · Pool R&M	5365	66,300	43,579.11	-22,721	66%	72,000	1.2%	5,700
5366 · Vehicle R&M	5366	15,300	14,490.87	-809	95%	20,000	0.3%	4,700
5367 · Janitorial	5367	15,300	12,978.02	-2,322	85%	20,000	0.3%	4,700
5368 · Security	5368	6,200	3,751.79	-2,448	61%	8,000	0.1%	1,800
5369 · Vandalism	5369	2,100	336.68	-1,763	16%	2,100	0.0%	0
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>5360</b>	<b>199,000</b>	<b>124,205.95</b>	<b>-74,794</b>	<b>62%</b>	<b>224,100</b>	<b>3.6%</b>	<b>25,100</b>

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		Current				Proposed		
		FY 2025 - 2026				FY 2026-2027		Difference
Description	Code	Approved	Actual - as of 4/30/26	Remaining (Difference)	% YTD	Budget	% Inc / Exp	Proposed - Approved
5370 · Supplies - Consumable	5370							
5372 · Office Supplies	5372	20,500	7,817.25	-12,683	38%	20,500	0.3%	0
5374 · Safety & staff supplies	5374	11,500	9,437.05	-2,063	82%	25,000	0.4%	13,500
<b>Total 5370 · Supplies - Consumable</b>		<b>32,000</b>	<b>17,254</b>	<b>-14,746</b>	<b>54%</b>	<b>45,500</b>	<b>0.7%</b>	<b>13,500</b>
5380 · Taxes, Lic., Notices & Permits	5380	21,000	9,604.84	-11,395	46%	21,000	0.3%	0
5390 · Telephone & Internet	5390	35,000	33,524.43	-1,476	96%	41,700	0.7%	6,700
5400 · Transportation, Meals & Travel	5400							
5402 · Air, Lodging & Other Travel	5402	9,000	3,130.03	-5,870	35%	10,000	0.2%	1,000
5404 · Fuel	5404	44,500	25,912.31	-18,588	58%	51,000	0.8%	6,500
5406 · Meals	5406	11,000	8,398.82	-2,601	76%	15,000	0.2%	4,000
5408 · Mileage & Auto Allowance	5408	1,000	166.80	-833	17%	2,000	0.0%	1,000
<b>Total 5400 · Transportation, Meals &amp; Travel</b>		<b>65,500</b>	<b>37,607.96</b>	<b>-27,892</b>	<b>57%</b>	<b>78,000</b>	<b>1.3%</b>	<b>12,500</b>
5410 · Utilities	5410							
5412 · Electric & Gas	5412	119,000	80,205.84	-38,794	67%	124,000	2.0%	5,000
5414 · Water	5414	45,000	30,192.18	-14,808	67%	46,000	0.7%	1,000
5416 · Garbage	5416	34,000	23,924.35	-10,076	70%	39,000	0.6%	5,000
<b>Total 5410 · Utilities</b>		<b>198,000</b>	<b>134,322.37</b>	<b>-63,678</b>	<b>68%</b>	<b>209,000</b>	<b>3.4%</b>	<b>11,000</b>
<b>Total Expense</b>		<b>5,616,900</b>	<b>3,477,214.38</b>	<b>-2,139,686</b>	<b>62%</b>	<b>6,197,100</b>	<b>100.0%</b>	<b>580,200</b>
<b>Total Net Operating Income and Expenses</b>		<b>-58,150</b>	<b>2,014,935</b>	<b>2,073,085</b>	<b>-3465%</b>	<b>34,100</b>	<b>0.6%</b>	<b>92,250</b>
<b>Summary</b>								
<b>Grand Total Budget</b>								
Total Income		5,558,750	5,492,150	-66,600	99%	6,231,200	100.0%	672,450
Expense								
Total Salary and Benefits		3,692,000	2,310,042	-1,381,958	63%	3,760,000	60.7%	68,000
Total Services and Supplies		1,898,400	1,124,043	-774,357	59%	2,405,100	88.8%	506,700
Total Contributions to Others		26,500	9,000	-17,500	34%	32,000	0.5%	5,500
Total Expense		5,616,900	3,477,214	-2,139,686	62%	6,197,100	100.0%	580,200
Allocations from Reserve Funds		58,150	58,150	0	100%	-34,100	100.0%	-92,250
<b>Total Adjusted Net</b>		<b>0</b>	<b>2,073,085</b>	<b>2,073,085</b>		<b>0</b>		
<b>Appropriations for Contingencies</b>	<b>1033.03</b>	<b>561,690</b>			<b>0%</b>	<b>619,710</b>	<b>100.0%</b>	<b>58,020</b>

\* Allocation from Reserve Funds and Contingencies only used if needed.

### III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)

This section outlines District Fixed Asset purchases or Capital Improvement Projects (Tables 7 and 8). Budget actions are obligated only on the upcoming adopted FY budget. Changes may be necessary to accommodate successful grant and funding sources. The summary tables follow the categories used in the last budget request to provide the flexibility needed to support funding opportunities, or a shift in the timing of projects.

Some projects require unidentified outside resources or grants that have been authorized but do not yet have funding agreements in place (noted as unidentified or unfunded capital needs).

This year’s CIP includes a 10-year estimate and a “Year X” (identified, unfunded capital projects). This approach creates a list of projects, allows the District to utilize the list for future financial and operational planning and forecasting and provides a more realistic mechanism to share this information to the BOD and Community.

#### A. Notable Accomplishments

1. **Strategic Plan Adoption.** The plan creates a workplan of numerous items that will provide a rich source of goals and a roadmap. We observed significant progress in 2025.

<b>Progress Status</b>		
01-Not Started	9	10%
02-In-Progress	33	38%
03-Partially Completed	20	23%
04-Completed	24	28%
05-Delayed	0	0%
06-Postponed to Future Plan	1	1%
<b>Total</b>	<b>87</b>	<b>100%</b>

2. **Camp Fire Recovery.** The District made progress toward the replacement of large District assets (Shop and Aquatic Recreation Center) lost in the fire.
  - a. Spring 2025– Completed trail, bridge, and sign replacement for Bille Park.
  - b. Spring 2026 –
    - i. Started site work and authorized vendor to complete aquatic recreation center. We estimate the District related improvements to cost an additional \$500K.
    - ii. Paradise pool refinishing and repair.

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- c. Spring 2026 – Working with North Star Engineering to finish conceptual site plan and starting design with insurance representative oversight on the maintenance shop facility at the Clark Road property. The District is planning significant upgrades to the site, though many may be code requirements. Staff will get pricing on those items. We anticipate construction drawings later in 2026.

Nearly all funding for the above projects is from insurance, state or federal funds, though the CIP estimates incorporates District funds to complete additional features associated with these projects.

3. **Improvements to existing parks and facilities**, especially items that improve access, efficiency, conservation, or user experience. These include pathways, native plant landscaping, bike rack at TARC, concrete repairs (ADA improvements at Bille Park).
4. **Implement critical Park projects** (notably Lakeridge Park, the Magalia Paradise Lake Loop Trail, and enhancements at Bille Park).
  - a. Strides in planning for the above projects continued with key permitting (Federal permits are key on the delay), and NEPA compliance completed for the BLM portion of the Magalia Paradise Lake Loop Trail.
  - b. The District secured additional land for the Lakeridge development which will reduce development costs and the District secured funds for land management.
  - c. The design and planning phase are nearing completion and we anticipate Construction documents and the bidding on the projects to begin in FY 2026-27. These projects will continue for the next few years with completion dates of 2028.
5. Continue seeking supplemental grant funding for **park projects and acquisitions**, prioritizing donations. The District purchased the following property with funds from Incorporated Impact Fees and the Capital Improvement and Acquisition Reserves:
  - a. **Sunrise Rim (Paradise) McNally Properties:** On September 11, 2025 the District acquired 1986 Mountain View Drive, Paradise, APN 053-280-008-000, 34.1 acres (County), Appraised at \$335,000, the District paid \$100,000.
  - b. **Paradise Community Center:** The District received the keys to the Paradise Community Center on December 7, 2025. The facility is valued at \$4,124,390. The District also received generous donations associated with the property over \$543K.
  - c. **Butte Creek Canyon Properties:** The District closed escrow on February 27, 2026 for the purchase of three parcels comprising 20 acres in Butte

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Creek Canyon (APNs 017-050-009, 017-050-010, and 017-050-011). Approximately, \$1.4M of the funding came from the Sierra Nevada Conservancy.

- d. The District secured donations of the following:
  - i. **Schott Property:** 0 Honey Run Road, Paradise, APN 051-230-059-000, 41 acres, appraised at \$36,782, donation to District. Deeded to the District on October 30, 2024.
  - ii. **Knauff Property:** 0 Clark Road, Paradise, APN 055-190-023-000, 20 acres, appraised at \$65,167, donation to District. Deeded to the District on December 30, 2024.
  - iii. **Reed Property:** 0 Bennett Road, Paradise, APN 055-201-025-000, 9 acres, appraised at \$105,655, donation to District. Deeded to the District on October 30, 2024.
6. Staff and Board continued practices to ensure the **long-term financial health** for the District. However, the District experienced 2 financially strong years in a row that exceeded expectations that allows the District to start the next Fiscal Year in an optimistic position.

### B. Priorities for Upcoming FY

Now that the Strategic Plan is in place, its forthcoming annual reviews will provide details on accomplishments and priorities. Staff provide a few budget related priorities below.

1. **Replacement of large District assets** (Shop and Aquatic Recreation Center) lost in the fire. The District will shift to construction of the Aquatic Rec Center at the beginning of the FY and the shop toward the end of the FY or beginning of the next one. Most of the funding will come from insurance proceeds, though the District anticipates using additional funds to complete these projects.
2. **Improvements to existing parks and facilities**, especially items that improve access, efficiency, conservation, or user experience. Notably, the District will consider the findings of a study for solar and electrical charging options.
3. **Continue Implementation on Critical Park Projects**, Lakeridge Park, Bille Park, Magalia Paradise Lake Loop Trail, and possibly improvements to Oak Creek, Noble, and Coutolenc Parks will likely shift to construction in the next FY.
4. Continue seeking supplemental grant funding and donations for **park projects and acquisitions**.

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Table 7. FY 2026-2027 Capital Improvement Projects (CIP) – Summary of Projects

Id #	Project	FY Beginning					Subtotal	Year X	Total
		2026	2027	2028	2029	2030	2031-2034	>2035	
		1	2	3	4	5	Yrs 6-9	>10	
1	District Security, Conservation, and Efficiency Investments	335,000	183,000	138,000	104,000	93,000	218,900	125,000	1,415,800
2	Land Acquisition	1,764,000	2,245,000	1,313,500	678,000	353,000	459,000	578,000	7,849,500
3	New Park and Facility Development	3,894,000	5,038,000	2,183,000	1,209,500	319,300	600,000	8,000,000	21,843,800
4	Camp Fire Recovery Projects	2,270,000	2,233,000	519,000	300,000	-	-	-	5,322,000
5	Existing Park Improvements and Development	920,000	1,368,000	570,000	269,000	183,000	616,300	2,450,000	6,992,600
6	Trails Development Project	320,000	315,000	113,000	89,000	18,000	69,000	630,000	1,623,000
7	Planning: Strategic, Master, Park, and Management Plans	755,000	726,250	335,125	205,750	105,500	329,400	793,000	3,579,425
8	Aquatic Park and Concow Pool Improvements	570,000	140,000	70,000	35,000	18,000	39,000	9,185,000	10,096,000
9	Vehicle Fleet and Equipment, and Technology Investments	280,000	278,000	243,000	224,000	230,200	487,000	295,000	2,524,200
<b>Total</b>		<b>11,108,000</b>	<b>12,526,250</b>	<b>5,484,625</b>	<b>3,114,250</b>	<b>1,320,000</b>	<b>2,818,600</b>	<b>22,056,000</b>	<b>61,246,325</b>

## - PRELIMINARY DRAFT -

Table 8. FY 2026-2027 Capital Improvement Projects (CIP) – Summary of Funding Sources.

Task	FY Beginning					Subtotal	Year X	Total
	2026	2027	2028	2029	2030	2031-2034	>2035	
1. Acquisition	1,680,000	2,138,000	1,250,500	645,000	336,000	436,000	550,000	7,471,500
2. Planning	849,000	853,250	408,125	246,750	128,500	360,300	846,000	4,052,225
3. Park Development	4,214,000	5,353,000	2,296,000	1,298,500	337,300	669,000	8,630,000	23,466,800
4. Park Improvements, Repair and Renovation	1,815,000	1,671,000	768,000	400,000	288,000	866,300	11,735,000	18,409,600
5. Equipment Purchases	280,000	278,000	243,000	224,000	230,200	487,000	295,000	2,524,200
6. Insurance Rebuild	2,270,000	2,233,000	519,000	300,000	-	-	-	5,322,000
7. Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,108,000</b>	<b>12,526,250</b>	<b>5,484,625</b>	<b>3,114,250</b>	<b>1,320,000</b>	<b>2,818,600</b>	<b>22,056,000</b>	<b>61,246,325</b>

Funding Source	FY Beginning					Subtotal	Year X	Total
	2026	2027	2028	2029	2030	2031-2034	>2035	
Capital Improvement & Acquisition Reserve	4,635,000	3,141,000	658,500	294,800	100,400	-	-	8,829,700
Designated Project/Special Use/Grant Matching Reserve	235,000	190,000	37,500	35,000	-	-	-	497,500
Donations	110,000	25,000	7,000	-	-	-	-	142,000
General Fund	210,000	170,600	85,000	63,600	15,900	7,000	-	559,100
Grant	3,487,000	4,213,125	1,298,063	214,125	-	-	-	9,212,313
Incorporated Impact Fees	490,000	75,000	65,000	-	-	-	-	630,000
Technology Reserve	115,000	47,500	47,500	32,500	-	-	-	242,500
Unidentified	1,387,000	4,456,725	3,088,463	2,299,325	1,023,500	2,811,600	22,056,000	39,934,213
Unincorporated Impact Fees	279,000	42,500	27,800	-	-	-	-	349,300
Vehicle Fleet & Equipment Reserve	160,000	164,800	169,800	174,900	180,200	-	-	849,700
<b>Total</b>	<b>11,108,000</b>	<b>12,526,250</b>	<b>5,484,625</b>	<b>3,114,250</b>	<b>1,320,000</b>	<b>2,818,600</b>	<b>22,056,000</b>	<b>61,246,325</b>

## IV. FUNDS

A couple of definitions may be helpful. Staff uses the terms **redesignate** to describe the (internal) process of moving funds between established accounts (typically during the budget cycle) and **allocation** to describe funds that are expended from an account toward its intended purpose (typically external). Current fund balances are shown in Table 9. The District indicates the redesignation of funds, starting balances, and allocations to meet needs in the next FY in Table 10. The designation of funds will be provided by resolution. Notable funds are described below.

### A. General Fund and Cash Accounts (1000, 1003, 1008, 1010)

The District has funds with Butte County and Board approved accounts with Five Star Bank, and Tri Counties Bank. The District opened an additional account with California Class this past FY with BOD approval for District investment accounts. Cash accounts are part of operations and just carry over between Fiscal Years and are not subject to allocation.

### B. Appropriation for Contingencies

Current Butte County guidance notes a process for the Appropriation for Contingencies. The amount budgeted in this classification, which is for unusual or unanticipated expenditures, is limited to 10% of the total budgeted expenditure exclusive of the amount of the Appropriation for Contingencies. Appropriations in this account are available for expenditure when transferred by 4/5 vote of the governing board to the appropriate expenditure classification. As per the District Reserve policy, the fund source will likely arise from the Current Operations Reserve (1033.03); though the BOD may determine that another fund may be used.

### C. Treasury Funds

#### 1. Accumulative Capital Outlay (ACO) (1012)

ACO designates funds held in reserve for the purchase in a future fiscal year of specified capital assets such as land, structures, or equipment. This reserve provides resources for capital programs that would otherwise adversely impact on the General Fund, under the California Code of Regulations (CCR, 1042 (e). Funds) an Accumulative Capital Outlay (ACO). A fund used to account for the accumulation of revenues restricted for capital outlay under Section 53731 Government Code.

An ACO Reserve may be established at the beginning of any fiscal year during the adoption of the annual budget by a majority of the governing body, provided that the purpose for which the reserve is being established is specified. A reserve may also be established or increased at the end of any fiscal year utilizing monies from unspent appropriations. The ACO Reserve is continuing, that is, it remains unavailable to fund the annual budget unless action is taken by the governing body to reduce or discontinue the fund, or to appropriate it for expenditure in a subsequent year. Staff recommends no change in this fund (\$56,700).

**PRPD**  
**Summary Balance Sheet**  
 As of April 28, 2026

	Apr 28, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	39,124,225.42
Other Current Assets	5,057.74
<b>Total Current Assets</b>	<b>39,129,283.16</b>
<b>Fixed Assets</b>	<b>13,822,501.01</b>
<b>Other Assets</b>	<b>704,397.00</b>
<b>TOTAL ASSETS</b>	<b><u>53,656,181.17</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	44,445.97
Other Current Liabilities	326,269.62
<b>Total Current Liabilities</b>	<b>370,715.59</b>
<b>Long Term Liabilities</b>	<b>714,053.00</b>
<b>Total Liabilities</b>	<b>1,084,768.59</b>
<b>Equity</b>	<b>52,571,412.58</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>53,656,181.17</u></b>

PRELIMINARY

## **2. General Reserve (1013)**

A General Reserve may be established or increased by the governing body at the beginning of a fiscal year (during the budget process). The General Reserve is not available for expenditure, except under certain emergency conditions defined in Government Code Section 29127, relating primarily to public health and safety. Once this Reserve is established, it shall be considered permanent and unavailable for financing the ensuing year's budget unless formal action is taken to discontinue or decrease the reserve at the beginning of the next fiscal year. Staff recommends the funds set aside for General Reserves to remain unchanged at \$3,000.

## **3. Imprest Reserve (1005)**

The Imprest Reserve is a cash account to pay for small, routine expenses. Funds contained in this account are regularly replenished to maintain a fixed balance. The amount of reserve should exactly equal the amount of the funds. Staff recommends the funds set aside for this reserve to remain unchanged at \$300.

## **D. District Reserves (1033 series)**

### **1. Current FY Expenses**

The District completed the following overall transactions associated with District Reserves:

- The District enjoyed relatively high returns on investment accounts maintaining value.
- CalPERS Trust. This fund is to remove the District's unfunded liability, as funds are allocated to it, the funds essentially become an expense paid to CalPERS.
- The District moved funds from the Current Operations fund into the County to satisfy cash flow issues and maintain an adequate balance in the County account.

## **E. Designated Treasury Funds – Donations (1100)**

Staff reviewed these funds and consolidated them (a previous recommendation). Funds that are no longer receiving active or on-going donations will be combined with an appropriate account that meets the same objective to streamline fund accounting.

## **F. Development Impact and Subdivision Fees (1119 the family of funds include 1120-1128)**

Development Impact fees are required as part of new building construction or expansion. The fees stem from a formula developed during the Nexus study that uses park acquisition, development, and facility improvements. However, as per discussions with the County (citation), while the fees need to be spent within the proper geographical area and within those categories, they need not be strictly partitioned. Staff anticipates growth of these funds as the area rebuilds, though this has slowed considerably (Table 9).

### **1. Next FY Allocations**

This budget has allocated funds (Table 5) associated with the Board approved Reserve Policy. Staff anticipates that some additional reallocation may be required with the closing

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of the FY. Staff propose the following redesignations of funds from the reserves for the FY budget:

- **CALPERS 115 Trust** - The California Employers' Retiree Benefit Trust (CERBT) Fund is a multiple employer tax exempt Trust organized under Section 115 of the Internal Revenue Code dedicated to prefunding Other Post-Employment Benefits (OPEB) for all eligible California public agencies. These funds are essentially an expense and reduces the Districts liability once they are paid. As the District receives interest on these funds the District proposes to incorporate the interest accrued into the trust. The District will examine changes, if any, that may be required with the recent withdrawal of the District from the CALPERS medical coverage.
- Redesignate funds from **Future Operations, Technology, Vehicle Fleet Reserves, and Designated Project/Special Use/Grant Matching** into the **Capital Improvement and Acquisition** and **Current Operations** funds. This rebalances the Technology and Vehicle Fleet funds in accordance with reserve policy. The shift from Future Operations provides funding for immediate needs in Capital Improvement and Acquisition projects and Current Operations cash flow needs. As reimbursements occur over the next few years, some of these funds may be replenished.
- **Capital Improvement & Acquisition reserve fund** to meet short and long-term goals for improvements/upgrades to existing facilities and new acquisitions. The District anticipates new allocations to help fund new park construction (the Lakeridge Park Building may be funded out of this fund if a loan is not secured).
- **Current Operations Fund** – This fund is anticipated to serve as the source of allocations from reserve funds for predicted cash flow challenges and a source of funds in case there is a short fall in Total Net Operating Income and Expenses.
- **Designated Project/Special Use/Grant Matching Fund.** The fund allows for additional matching flexibility to leverage outside funds for matching and for studies. Staff anticipate a modest need in the next FY.
- **Vehicle Fleet & Equipment Fund.** Approximately \$160,000 will be needed for equipment purchases and replacement.

### **G. Summary of Funds and Reserves**

The District's funds and reserves are (Table 9) may be summarized as follows:

## - PRELIMINARY DRAFT -

Table 9. Current Fund Balances (as of 5/31/25).

PRPD CODE	COUNTY FUND	DESCRIPTION	CURRENT BALANCE 4/30/2026	EST. STARTING BALANCE 7/1/2026	EST. ENDING BALANCE 6/30/2026
<b>TREASURY RESERVE FUNDS:</b>					
1005	2510	Imprest Reserve	300	300	300
1012	2510	Accumulated Capital Outlay (ACO)	606,700	56,700	56,700
1013	2510	General Reserve	3,000	3,000	3,000
<b>Total Treasury Reserve Funds</b>			<b>610,000</b>	<b>60,000</b>	<b>60,000</b>
<b>DESIGNATED FUNDS:</b>					
<u>Investment Reserves:</u>					
1033.01	*	CalPERS 115 Trust	8,341	0	10
1033.02	*	Capital Improvement & Acquisition	9,877,108	12,418,345	8,155,905
1033.03	*	Current Operations	1,160,452	5,000,000	5,115,900
1033.04	*	Designated Projects/Special Use/Grant Matching	1,145,345	1,100,000	898,000
1033.05	*	Future Operations	18,860,471	16,000,000	16,480,000
1033.06	*	Technology	156,874	150,000	39,500
1033.07	*	Vehicle Fleet & Equipment	785,253	700,000	561,000
<b>Total Investment Reserve Funds</b>			<b>31,993,845</b>	<b>35,368,345</b>	<b>31,250,315</b>
<u>Designated Treasury Funds:</u>					
1112	2512	Endowment Fund	54,620	54,700	55,800
1113	2513	Scholarship Fund	5,490	5,500	1,610
1114	2514	Designated Donations	50,649	50,700	41,720
<b>Total Designated Treasury Funds</b>			<b>110,759</b>	<b>110,900</b>	<b>99,130</b>
<b>Total Designated Funds</b>			<b>32,104,604</b>	<b>35,479,245</b>	<b>31,349,445</b>
<b>IMPACT FEES:</b>					
1120	2520	Sub Division Fees	10,651	10,700	11,030
1126	2526	Incorp. Park Acquisition	249,095	249,100	106,580
1127	2527	Incorp. Park Development	891,857	891,900	618,660
1128	2528	Incorp. District Facilities	62,087	62,100	23,970
<b>Total Incorporated Impact Fees</b>			<b>1,203,038</b>	<b>1,203,100</b>	<b>749,210</b>
1121	2521	Unincorp Park Acquisition	88,467	88,500	41,160
1122	2522	Unincorp. Park Development	221,498	221,500	12,150
1124	2524	Unincorp. District Facilities	73,603	73,700	62,920
<b>Total Unincorporated Impact Fees</b>			<b>383,568</b>	<b>383,700</b>	<b>116,230</b>
<b>Total Impact Fees</b>			<b>1,597,257</b>	<b>1,597,500</b>	<b>876,470</b>
<b>TOTAL FUNDS</b>			<b>34,311,861</b>	<b>37,136,745</b>	<b>32,285,915</b>

NOTE: \* NO COUNTY FUND ACCOUNT NUMBER.

UPDATED 5/4/2026

IMPACT FEE FUNDS USED FOR PROJECTS ACCORDING TO LOCATION (UNINCORPORATED OR INCORPORATED) AND BY TYPE (PARK ACQUISITION, DEVELOPMENT, AND FACILITIES).

## V. STAFF AND ORGANIZATION

### A. Paradise Recreation and Park District Description

The District occupies roughly 172 square miles within Butte County (Figure 1). The District has mapped sub-areas within the boundaries to provide useful demographic information that will aid programs and planning. The sub areas are not adopted boundaries but essentially based on school district boundaries and mapping from the previous District Manager (the District is considering changes to reflect Census precincts).

In 2010, the District managed 468.75 acres of park land and facilities (Foothill 2010). This constituted about 82 acres of developed park land and 374 acres of undeveloped park land. In 2020, the District added substantial properties under management with the addition of Paradise Lake (under agreement with the Paradise Irrigation District (PID). In 2021, the District acquired an additional 16.52 acres next to existing parks, and 2.33 acres of new land that will be incorporated into the planned trail routes. As of 5/7/2024, the District manages approximately 808 acres.

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

This budget is a statement of District priorities. The Board recently approved the District's Strategic Plan and reviewed the Recreation Evaluation Report. Those items in conjunction with new items the District will develop over the next year (District master plan, inventory/useful life study) will also aid in identifying future priorities. The information generated, such as history, the area served, population demographics, inventory of facilities, core values, vision, and mission of the District, partnerships, etc. may be helpful for the public to assess the context for budget decisions and should be referenced (or potentially included in the budget document).

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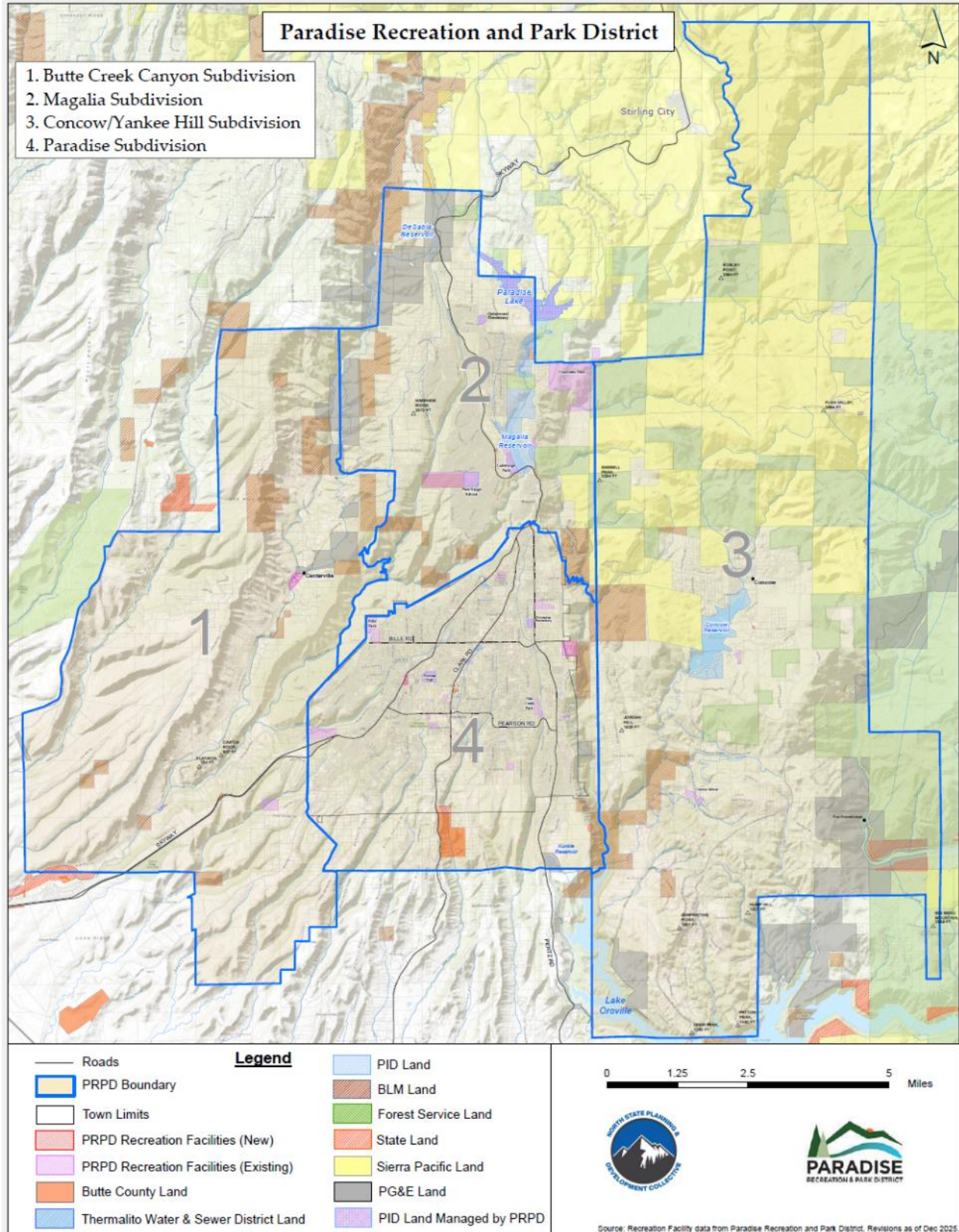


Figure 1. Paradise Recreation and Park District Service Area (12/31/2025).

**B. Staffing**

Table 10 compares current staffing levels, using Full-Time Equivalents (FTE), to recent years and a projection for the next FY. Table 11 presents a more detailed breakdown of projected staffing levels for the next FY.

This provides an estimate of hiring needs, as the District may hire staff as needs arise with the available budget and approved job descriptions. This allows flexibility and responsiveness to community needs.

**Table 10. Staffing Levels Full-Time Equivalent.**

Fiscal Year (FY)	Administration	Parks Maintenance	Recreation	Total
<b>Full-Time Equivalent (FTE)</b>				
<b>Actual</b>				
2022-23	5.4	13.1	11.2	29.7
2023-24	6.1	13.8	15.2	35.1
2024-25	6.1	15.8	15.2	37.1
2025-26	7.4	16.2	14.9	38.5
<b>Projected</b>				
2026-27	7.9	18.5	15.9	42.3

With the rehiring of vacant positions and new positions arising (several of them subsidized with grant funding), staff felt that a clear description of positions and needs will help with staff expectations and BOD and public knowledge. A couple of new positions are notable:

- Recreation Specialist (Marketing and Events)
- Park Assistant I - III (trails and vegetation work)
- Special Projects Manager (facilities development and project management) and
- Facilities and Events Manager (potential, under consideration).

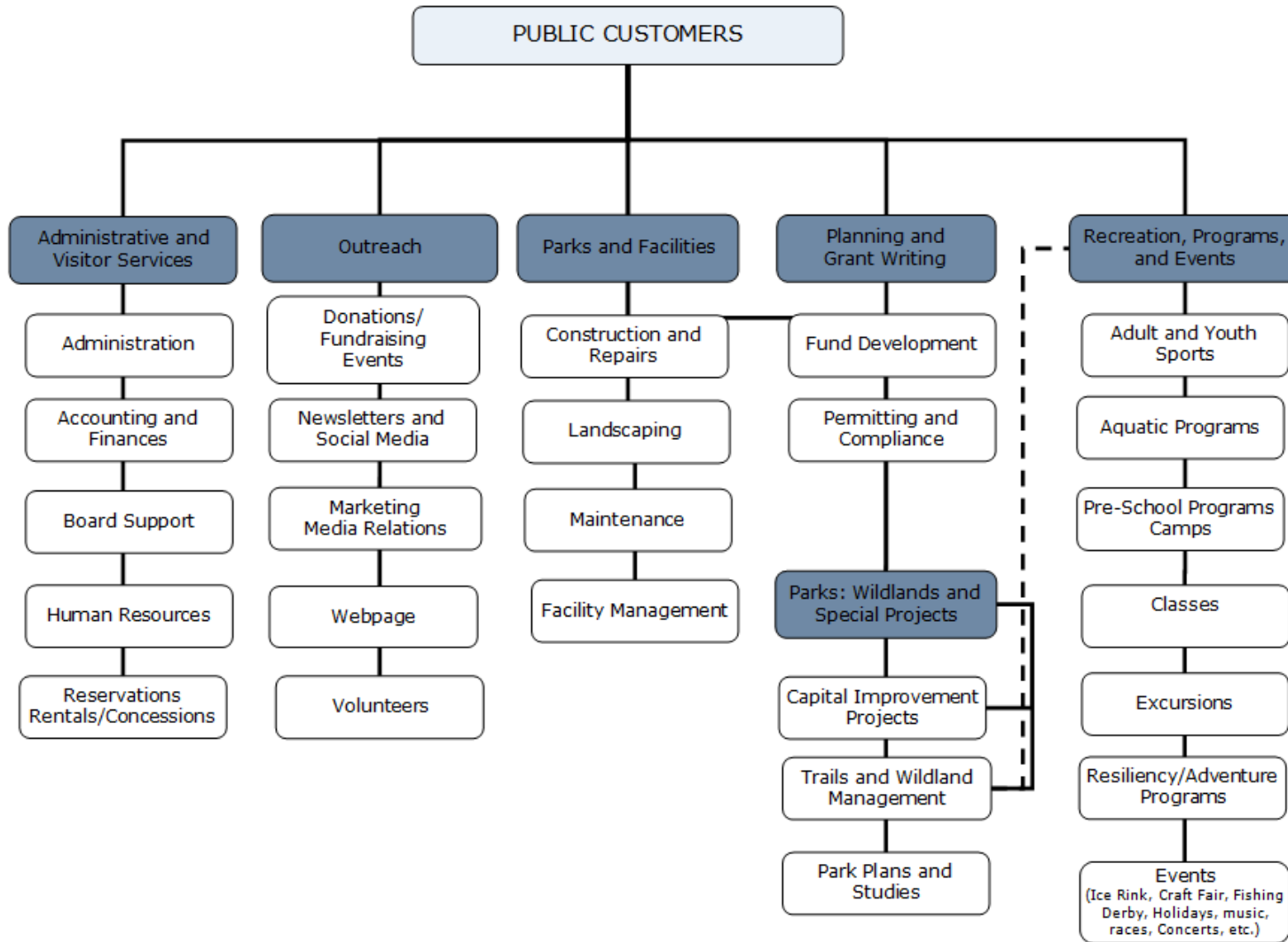
The existing organization charts are provided for Functional areas (Figure 2), reporting structure (Figure 3), and Staff Position (Figure 4). The Salary Scale, in effect as of 7/1/2025 (Table 12) reflects the adopted District-wide compensation study.

**NOTE:** The organizational charts and a potential revision to the Salary Scale are currently under review with the Personnel Committee. The Personnel Committee and staff will be exploring the possibility of adding new positions related to facility management and events. Likewise, Therefore, both may be updated shortly and considered by the BOD. A contingency is built into the budget anticipating change.

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Figure 2. PRPD Functional Organization Chart.

## PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



- PRELIMINARY DRAFT -

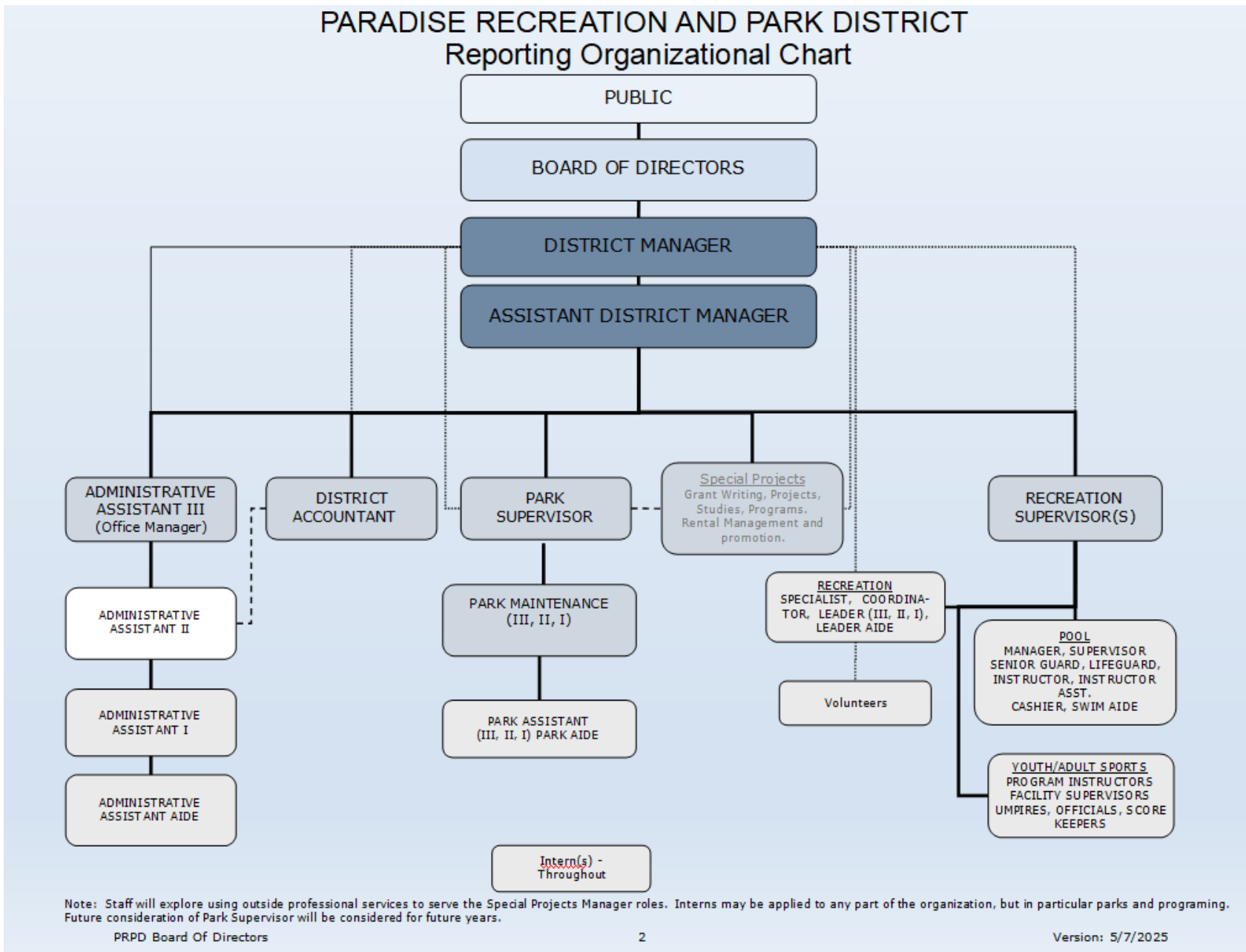
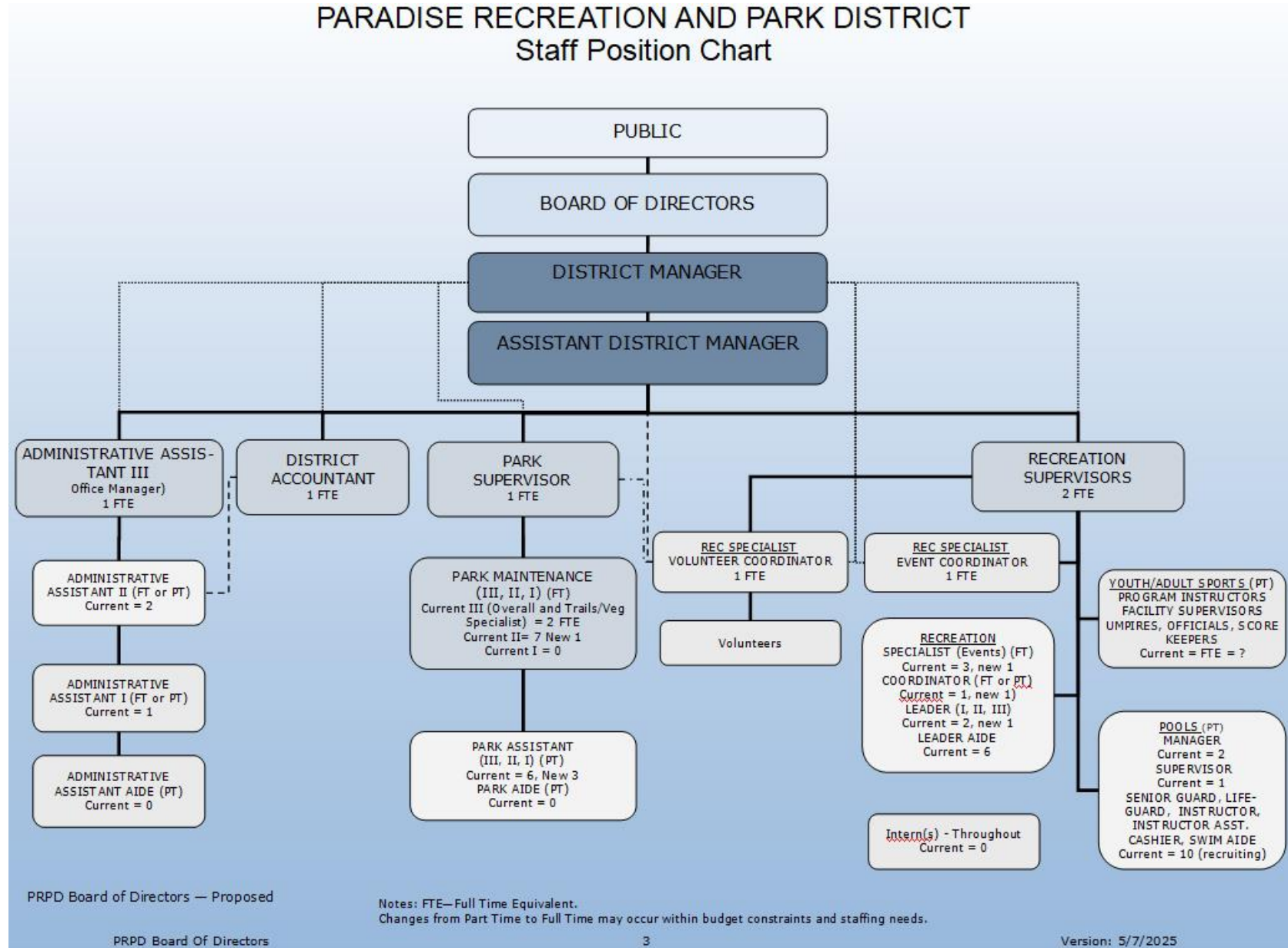


Figure 3. PRPD Reporting Organization Chart.

- PRELIMINARY DRAFT -

Figure 4. PRPD Staff Position Chart.



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Table 11. 2025 Salary Scale (Adopted 12/10/2025).

Paradise Recreation & Park District			Effective Date: 1/1/2026							
Summary Hourly Rate Scale			Date Approved: 12/10/2025							
Payroll Salary Scale -	All Positions	Encumbered Rate Multiplier		Version Date: 12/10/2025						
Fiscal Year -	2025-2026	Full-Time	1.3	Base Increase: 2.4%						
		Part-Time	1.15	Step Increase 3.45%						
CLASSIFICATION	Area	Status	Steps							
			1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)
<b>ADMINISTRATION</b>			<b>Admin</b>							
ADMIN ASSISTANT AIDE	Admin	PT	16.90	17.49	18.10	18.73	19.38			
ADMINISTRATIVE ASSISTANT I	Admin	PT/FT	19.85	20.54	21.25	21.99	22.75	23.54	24.36	25.21
ADMINISTRATIVE ASSISTANT II	Admin	PT/FT	24.54	25.39	26.27	27.18	28.12	29.10	30.11	31.15
ASSISTANT DISTRICT MANAGER	Admin	FT	52.01	53.81	55.67	57.60	59.59	61.65	63.78	65.99
DISTRICT ACCOUNTANT	Admin	FT	38.90	40.25	41.64	43.08	44.57	46.11	47.71	49.36
EXECUTIVE ASSISTANT	Admin	FT	38.90	40.25	41.64	43.08	44.57	46.11	47.71	49.36
SPECIAL PROJECTS MANAGER	Admin	PT/FT	27.92	28.89	29.89	30.93	32.00	33.11	34.26	35.45
<b>MAINTENANCE</b>			<b>Park</b>							
PARK AIDE	Park	PT	16.90	17.49	18.10	18.73	19.38			
PARK ASSISTANT I	Park	PT	17.16	17.76	18.38	19.02	19.68			
PARK ASSISTANT II	Park	PT	18.59	19.24	19.91	20.60	21.32			
PARK ASSISTANT III	Park	PT	19.77	20.46	21.17	21.91	22.67			
PARK MAINTENANCE I	Park	PT/FT	19.28	19.95	20.64	21.36	22.10	22.87	23.66	24.48
PARK MAINTENANCE II	Park	PT/FT	23.02	23.82	24.65	25.51	26.40	27.32	28.27	29.25
PARK MAINTENANCE III	Park	PT/FT	29.04	30.05	31.09	32.17	33.28	34.43	35.62	36.85
PARK SUPERVISOR	Park	FT	36.64	37.91	39.22	40.58	41.99	43.44	44.94	46.50
<b>RECREATION</b>			<b>Rec</b>							
RECREATION COORDINATOR	Rec	PT/FT	25.40	26.28	27.19	28.13	29.11	30.12	31.16	32.24
RECREATION LEADER I	Rec	PT	16.90	17.49	18.10	18.73	19.38	20.05	20.75	21.47
RECREATION LEADER II	Rec	PT	18.08	18.71	19.36	20.03	20.73	21.45	22.20	22.97
RECREATION LEADER III	Rec	PT/FT	19.26	19.93	20.62	21.34	22.08	22.85	23.64	24.46
RECREATION SPECIALIST	Rec	PT/FT	27.02	27.96	28.93	29.93	30.97	32.04	33.15	34.30
RECREATION SUPERVISOR	Rec	FT	36.64	37.91	39.22	40.58	41.99	43.44	44.94	46.50
<b>REC-POOL</b>			<b>Rec-P</b>							
CASHIER	Rec-P	PT	17.42	18.03	18.66	19.31	19.98			
INSTRUCTOR ASSISTANT	Rec-P	PT	16.90	17.49	18.10	18.73	19.38			
LIFEGUARD INSTRUCTOR	Rec-P	PT	18.08	18.71	19.36	20.03	20.73			
POOL MANAGER	Rec-P	PT	23.26	24.07	24.91	25.77	26.66	27.58	28.54	29.53
POOL SUPERVISOR	Rec-P	PT	20.95	21.68	22.43	23.21	24.02	24.85	25.71	26.60
SENIOR GUARD	Rec-P	PT	19.26	19.93	20.62	21.34	22.08			
SWIM AIDE	Rec-P	PT	16.90	17.49	18.10	18.73	19.38			
INTERN (Range based on experience)	TBD	PT	16.90	17.49	18.10	18.73	19.38	20.05	20.75	21.47

## VI. REFERENCES

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

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

[https://paradisepd.sharepoint.com/sites/Finance/Shared Documents/FY.2026-27/Budget.Report/FY\\_2026-27.Budget.Report\\_DRAFT\\_25.1008.docx](https://paradisepd.sharepoint.com/sites/Finance/Shared Documents/FY.2026-27/Budget.Report/FY_2026-27.Budget.Report_DRAFT_25.1008.docx)  
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PRELIMINARY DRAFT

# Staff Report

## May 13, 2026



DATE: 5/4/2026  
 TO: Board of Directors (BOD)  
 FROM: Sarah Hoffmann, Executive Assistant  
 SUBJECT: Future Special Meetings

### Summary

The District anticipates time-sensitive items coming up over the next few months. To expedite action and to balance workload, staff recommends the development of a list of potential meeting dates to quickly plan Special Meetings. To facilitate this effort, the Board Clerk wished to set aside specific dates and times in which we may have a quorum.

Please come to the Board Meeting prepared to provide your availability on the dates listed below with BOD members determining the time. Staff would like to have a special meeting option for each month. All dates provided are Wednesday's.

#### June

- 6/17 – Afternoon / Evening
- 6/24 – Afternoon (before 4 pm)

#### July

- 7/22 – Morning / Afternoon
- 7/29 – Afternoon

#### August

- 8/19 – Afternoon / Evening
- 8/26 – Afternoon / Evening

#### September

- 9/16 – Afternoon (before 4 pm)
- 9/30 – Afternoon / Morning

#### October

- 10/21 – Morning / Afternoon
- 10/28 – Morning / Afternoon

Staff recommends that the BOD identifies specific dates and start times that a quorum can convene.

**Recommendation:** *Authorize the Board Clerk to utilize the identified (list) Special Meetings dates and times, if needed.*

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2026/26.0513/BOD.Special.Meeting.26.0504.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2026/26.0513/BOD.Special.Meeting.26.0504.docx)  
 5/6/2026

**District Report****Meeting Date: May 13, 2026**

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

**Monthly Report****1. Updates**

- a. 2026 CARPD Conference – Board members and employees will be representing the District at the California Association of Recreation and Park Districts from May 27, 2026, to May 30, 2026.
- b. June Board Meeting – The Board meeting in June will be held on the normal date of June 10, 2026, but will start at 10 AM.

**2. Administrative and Visitor Services**

- a. Front Office- The past month the front office was busy tasking payments for the Gold Nugget Craft Fair and Paradise Lake Passes.

**3. Finance**

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), Meeder Report (Attachment E), and California Class (Attachment F).
  - i. Payment from PCC BOD – \$443,529.43
- b. Impact Fees - For the month of April, the District received a total of \$5,488.26.
- c. Investments –
  - i. Five Star Bank Interest deposits: Investment Money Market = \$4,084.59 and Grant Money Market = \$2,794.24.
  - ii. Meeder Investments: \$170,442.37
  - iii. California Class: \$3,388.84
  - iv. Tri Counties Bank: \$1,537.67
- d. Updates – Staff is making progress on the FY23-24 audit. At the time of this report being written another request came from the auditors, staff is working on it.

**4. Parks**

- a. Paradise Lake House Deck - About a year and half ago the deck at the lake house was severely damaged when a stolen vehicle was used to take out one whole corner. The deck had to be demoed, and maintenance was in the process of rebuilding it when the District carpenter retired so it went unrepaired for nearly a year until District Manager Dan Efseaff contacted the VCWF (Valley Construction Workforce Foundation), and the project fit right into their scope of work. Bill Norton, the lead carpenter, and is training crew did an incredible job on the rebuild (Figures 1 and 2).
- b. Upper Bille Park – Maintenance has completed the ADA access from the parking lot to the playground and restrooms. Maintenance has also taken this time to freshen up the surrounding landscape. These two advancements together have really updated that area. The District has already gotten several compliments from our regular daily patrons, from those that walk the park to parents that visit that playground almost daily with their children ( Figures 3 through 9).
- c. Defensible Space Clearing -While this was discussed last month, there has been more defensible space clearing. Maintenance is doing their best to stay in compliance with the codes set by the town. One good thing is the more

crews do, the better the formula for clearing gets. Better timing, knowing the landscape, which pieces of equipment required at certain properties, and required staffing. The more our maintenance staff works at these new properties the better their understanding of what will be needed to complete the task.

- d. Terry Ashe Recreation Center - Maintenance worked hard this past month at prepping the TARC for the Gold Nugget Craft Fair. The District wants to make sure it is as safe and enjoyable as possible for everyone that attends.
- e. Butte Creek Canyon – Staff toured the property to document current conditions and to prioritize areas for woody plant treatment around the log house and other structures. Staff will be coordinating with the former landowner on weed abatement on the site and getting to know it better. We also will be repairing a couple of notable issues with decking and a power pole. Late in 2026 and into 2027, the District will be kicking off the development of long-term plans with public input and recruiting partners for programs on the site.

## 5. Recreation

- a. Ridge Hiking Association - This past month 9 hikers enjoyed a backpacking trip on the Yana Trail to camp out at Massacre Flats. This 9-mile hike was enjoyed by a hardy group who got to experience all nature had to offer from rain, sunshine, wind, and cloudy skies (Figures 10 and 11). Table Mountain hike was cancelled due to the weather.
  - Next hike: May 9<sup>th</sup> Bald Rock.
- b. April PRPD Special Events – The Easter Egg Hunt was held at the Terry Ashe Recreation Center on April 4<sup>th</sup> with an estimated 300 in attendance. Children searched for eggs, visited the 4-H animals, got face-painted, and had a photo opportunity with the Easter Bunny (Figures 12 and 13). The Kid’s Fishing Day took place at Paradise Lake on April 11<sup>th</sup>. Three trout plants led up to the event including two plants from the Department of Fish and Wildlife and one from Mt. Lassen Trout Farms. The private plant was made possible by a grant from the Butte County Fish and Game Commission and other donations. Despite the rain, approximately 350 people participated. The day included a free raffle, a largest fish contest, a free hot dog lunch, and excellent fishing. A special thanks goes out to Lori McCoslin for going above and beyond gathering sponsorships and donations (Figure 14). The Gold Nugget Craft Fair was held on the last weekend of April. 94 booth spaces were filled with overflow spots needed on the grass area across Luther Drive. Nine food vendors were set up on the basketball court, and craft and information booths spanned the entire park grounds. Saturday had large crowds of people with the beautiful weather and parade happening, but Sunday was cold and rainy with a slow turn out (Figures 15 and 16).

## 6. Outreach

- a. Finding Place in an Era of Loneliness Conference - District Manger Efseaff, participated in the conference on Tuesday March 24, 2026. The conference video playlist of this conference may be viewed at the following link ([conference video playlist](#)).

## 7. Volunteer Program

- a. Custom Craft Decoupage – Tina volunteered to lead the decoupage activity, which featured an easter-themed project decorating eggs and plates. She demonstrates strong interpersonal skills and provides patient, effective instruction. The decoupage activity will continue monthly on the second Friday at golden senior gatherings (Figures 17 and 18).
- b. Pollinator Garden, TARC – Spring is here, and the weeds are showing it. HomeTech Charter Paradise Outreach group joining staff to remove weeds in the pollinator garden, plant milkweed seeds, and learn about native plants. (Figure 19)
- c. Butte County Climate Action Day – County wide volunteer day organized by California Volunteers to support multiple host sites with a community service project. Butte County Fire Safe Council (BCFSC) extended an invite to PRPD to lead a seed ball activity. Other projects highlighted with BCFSC were invasive plant removal and education on local ecology highlighting Butte Creek Ecological Preserve (Figure 20).
- d. Monarch Hub Free Plant Giveaway, Bille Park – Last fall and early this spring volunteers supported seed sowing for plant giveaways while learning about statewide monarch butterfly conservation efforts. It is now time for the plants to go to their new home. The giveaway at Bille Park encouraged residents to create pollinator habitats using native plants. A total of 85 narrowleaf milkweed plants were distributed with soil amendment and basic guidance, including best practices such as avoiding pesticides. Narrowleaf milkweed was featured due to its importance as a host plant for monarch butterflies. This marked the spring giveaway with a second giveaway planned for the fall (Figure 21).

- e. Love Paradise, Make A Difference Day – PRPD was going to co-lead a creek restoration project with the Gold Nugget Museum on the old Pearson property, but after reviewing the site it was agreed that it is not ready for volunteers due to overgrown vegetation that poses safety concerns. Staff will continue to support the community wide volunteer day by helping with logistics, kick-off set up, sign ins, lunch for volunteers, and clean up at the volunteer hub. This year the kick-off and lunch will be hosted at the Paradise Community Park on April 24<sup>th</sup> from 8:30am - 12:30pm (Figure 22).

## 8. Project Developments

- a. Buffer Project - In early March, the District submitted a grant proposal for a \$10M project to implement wildfire risk reduction on long-term protected lands. The California Governor's Office of Emergency Services (Cal OES) reviewed and later submitted the sub-application requesting funds from the Hazard Mitigation Grant Program (HMGP) to the Federal Emergency Management Agency (FEMA) as "Waitlisted Submitted to FEMA." Waitlisted sub-applications are considered if additional funding becomes available.
- b. Lakeridge Park –
- i. Overall Planning . Updated schematic plans are expected in the next couple of months from Melton Design Group (MDG), at which point a budget review will be conducted to further refine project costs. Staff and team are working on the prequalification documents and overall process.
  - ii. Restroom – Due to lead time considerations, the restroom building has been ordered in advance. A rendering of the model (Figure 23) and color selected (Figure 24) are provided. The restroom will take approximately 10-12 months once the order is finalized.
  - iii. CHIP lease agreement. The use of the adjacent property is still being finalized, though progress continues toward incorporating the space into the project.
- c. Aquatics Center – Building.
- i. Romtec has completed a recent site visit and is scheduled to mobilize in early May. Site preparation work required to receive the building has been completed.
  - ii. A bid for the remaining site scope was received on April 30, and two additional bids are still pending. Coordination with the Town of Paradise is ongoing regarding final building color selections.
  - iii. A revised electrical routing strategy has been identified, resulting in significant cost savings and effectively eliminating costs to the District for the utility tie-in.
- d. Aquatics Center – Pool Resurfacing –
- i. Advanced Pool Coatings is currently on site, with preparation work on schedule to be completed next week. Project completion is anticipated within approximately two and a half to three weeks.
  - ii. The District will opt to upgrade the deep-end drain. While this may be grandfathered in, the District wanted to review the potential update to meet current code.
- e. Billie Park –
- i. Billie Park plans remain approved, and the Town of Paradise has granted an extension on the project permit.
  - ii. Coordination continues regarding boulder and stone sizing, sourcing, and refinement of the planting layout.
  - iii. The District is exploring options for developing a contractors short list and a specialty construction bid requirements for the ropes course.
- f. Moore Road Park - The project is progressing through procurement adjustments, with the proposal being updated to utilize a Sourcwell contract for play equipment. A bid package is currently being developed while the District finalizes procurement process details.
- g. Shop Building - The preferred schematic site plan, building layout, and overall configuration have been solidified, with final schematic-level details currently being refined. The project is transitioning from schematic design into design development while concurrently coordinating insurance-related considerations.

## 9. Upcoming

- a. BOD Regular Meeting - Please note that the next meeting will start at 10:00 AM as part of the adopted schedule for 2026. The September meeting will start at 3:00 PM.

### Photographs



Figure 1. The deck at the Paradise Lake House before being redone after it was run into by a vandal.



Figure 2. The deck at the Paradise Lake House after repair.



Figure 3. Old ADA at Bille Park.



Figure 4. Updated ADA at Bille Park.



Figure 5. Old ADA at Bille Park.



Figure 6. Updated ADA at Bille Park.



Figure 7. Updated ADA at Bille Park.



Figure 8. Old ADA at Bille Park.



Figure 9. Updated ADA at Bille Park.



Figure 10. Ridge Hiking Group Photo.



Figure 11. Hikers enjoying smores over a fire.



Figure 12. 2026 PRPD Easter Egg Hunt.



Figure 13. Board Vice-Chairperson Steve and his wife, Ellen, pause to pose with the Easter Bunny.



Figure 14. PRPD employees at Kids Fishing Day.



Figure 15. Gold Nugget Craft Fair attendees.



Figure 16. Gold Nugget Craft Fair attendees.



Figure 17. Tina helping decoupage participants.



Figure 18. Completed decoupage done by participants.



Figure 19. Students pulling weeds in the pollinator garden.



Figure 20. Seedball making at Butte County Climate Action Day.



Figure 21. Plant recipient receiving their plants and soil amendment.



Figure 22. Group photo from Make a Difference Day.

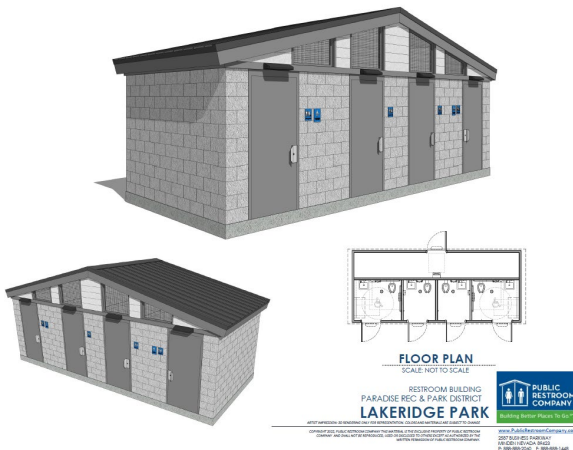


Figure 23. Lakeridge Park Restroom Model (4 individual bathrooms).



Figure 24. Lakeridge Park Restroom color selection.

**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://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2026/26.0513/2026.0513.BOD.District.Report.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2026/26.0513/2026.0513.BOD.District.Report.docx)  
5/6/2026

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05/04/26

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of April 30, 2026

	Apr 30, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · 1 Tri Counties Bank Checking	623,882.84
1003 · Five Star Bank - Payroll	75,723.83
1005 · Petty Cash	300.00
1008 · North Valley Community Found	12,932.68
1010 · Treasury Cash - 2510	
1011 · General Operating	781,346.71
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	20,000.00
<b>Total 1010 · Treasury Cash - 2510</b>	<b>1,412,046.71</b>
<b>1030 · Investments</b>	
1031 · Five Star Bank Money Market	2,972,318.22
1032 · Five Star Bank Grant M. M.	1,184,401.83
<b>1033 · Investment Reserves</b>	
1033.01 · CalPERS 115 Trust	8,341.17
1033.02 · Capital Improvement & Acquisit	9,877,108.22
1033.03 · Current Operations	1,160,452.41
1033.04 · Desig Proj/Sp Use/Grant Match	1,145,344.91
1033.05 · Future Operations	18,860,470.80
1033.06 · Technology	156,874.42
1033.07 · Vehicle Fleet & Equipment	785,253.41
<b>Total 1033 · Investment Reserves</b>	<b>31,993,845.34</b>
1035 · Tri Counties Bank	545,228.28
1036 · California Class	0.41
<b>Total 1030 · Investments</b>	<b>36,695,794.08</b>
<b>1100 · Designated Treasury Funds</b>	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
<b>1114 · Designated Donations-2514</b>	
1114.1 · Parks & Facilities Donations	10,817.21
1114.2 · Recreation Donations	
1114.3 · Scholarship Donations	7,343.93
1114.2 · Recreation Donations - Other	6,254.35
<b>Total 1114.2 · Recreation Donations</b>	<b>13,598.28</b>
1114.4 · General Donations	26,233.88
<b>Total 1114 · Designated Donations-2514</b>	<b>50,649.37</b>
<b>Total 1100 · Designated Treasury Funds</b>	<b>110,758.63</b>
<b>1119 · Impact Fees</b>	
1120 · Sub Div Fees - 2520	10,650.96
1121 · Park Acqui Unincorp - 2521	87,860.93
1122 · Park Dev Unincorp - 2522	219,736.56
1124 · District Fac Unincorp - 2524	73,199.00
1126 · Park Acqui Incorp - 2526	205,242.28
1127 · Park Dev Incorp - 2527	765,714.17
1128 · District Fac Incorp - 2528	33,904.77
<b>Total 1119 · Impact Fees</b>	<b>1,396,308.67</b>
<b>Total Checking/Savings</b>	<b>40,327,747.44</b>
<b>Other Current Assets</b>	
1310 · Miscellaneous Receivables	-0.02
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76

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Accrual Basis

**PRPD**  
**Balance Sheet**  
As of April 30, 2026

	Apr 30, 26
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	40,332,805.18
<b>Fixed Assets</b>	
1710 · Land	4,757,264.52
1715 · Land Development	19,349.00
1720 · Buildings	9,711,825.87
1730 · Furn., Fixtures & Equip (>\$5k)	1,733,844.02
1740 · Vehicles	164,951.27
1798 · Accum Depr - Furn Fixture Equip	-755,179.26
1799 · Accum Depr - Buildings	-5,072,658.01
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	19,569.00
1810.3 · CIP-Buffer Study (BRIC)	213,592.90
1810.4 · CIP-OHV Study	110,830.93
1810.7 · Buffer (OPR)	269,423.31
Total 1810 · CIP-Planning	770,688.41
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	37,501.12
1820.2 · Buffer (TNC)	77,664.34
Total 1820 · CIP-Acquisition	115,165.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	609,254.65
1830.3 · CIP-Per Capita Program (PCP)	116,650.65
Total 1830 · CIP-Development	726,485.31
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.10 · CIP-GameTime Playground (GT)	5,240.65
1840.4 · CIP-RTGGP Trails Grant	53,799.77
1840.5 · Existing Park Improvements	453,959.65
1840.7 · Recovery Projects	559,823.25
1840.8 · CIP-Rotary Grant (PRF)	14,820.93
1840.9 · CIP-Rural Rec & Tourism (RRT)	160,329.52
Total 1840 · CIP-Facility & Park Amenities	1,249,220.94
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	323.04
1850.2 · Elements Grant (CNRA)	211,157.78
1850.3 · Far Northern Grant (FNRC)	19,023.35
1850.4 · Neighbor to Neighbor Grant(NTN)	203,701.03
1850.5 · Town of Paradise-CDBG	999.38
Total 1850 · CIP-Programs	435,204.58
Total 1800 · Construction in Progress	3,296,764.70
Total Fixed Assets	13,856,162.11
<b>Other Assets</b>	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	404,075.00

11:59 AM

05/04/26

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of April 30, 2026

	Apr 30, 26
Total Other Assets	704,397.00
<b>TOTAL ASSETS</b>	<b>54,893,364.29</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	132,880.70
<b>Total Accounts Payable</b>	132,880.70
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	
2110 · Wages Payable	41,266.91
2120 · Payroll Taxes Payable	23,461.14
2130 · Health Benefits Payable	10,446.37
2140 · FSA payable	1,650.00
2160 · 457 Retirement Payable	1,632.69
2170 · CalPers Payable	10,594.00
2190 · Accrued Leave Payable	
2192 · Sick leave payable	50,068.39
2193 · Vacation leave payable	16,000.00
<b>Total 2190 · Accrued Leave Payable</b>	66,068.39
<b>Total 2100 · Payroll Liabilities</b>	155,119.50
2200 · Accrued Expenses	5,699.96
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	7,224.00
2440 · Deferred CIP Revenue	200,000.00
<b>Total 2400 · Deferred Revenue</b>	207,224.00
<b>Total Other Current Liabilities</b>	369,043.46
<b>Total Current Liabilities</b>	501,924.16
<b>Long Term Liabilities</b>	
2805 · CalPers Pension Liability	645,056.00
2806 · OPEB Liability	68,997.00
<b>Total Long Term Liabilities</b>	714,053.00
<b>Total Liabilities</b>	1,215,977.16
<b>Equity</b>	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
<b>Total 3000 · General Fund Balances-2510</b>	901,149.99
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	968,386.65
<b>Total 3200 · Designated Fund Balances</b>	1,106,218.41
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	41,300,984.59
3999 · Opening Balance Equity	-354,580.80
<b>Net Income</b>	7,534,919.76

11:59 AM  
05/04/26  
Accrual Basis

**PRPD**  
**Balance Sheet**  
As of April 30, 2026

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	<u>Apr 30, 26</u>
Total Equity	53,677,387.13
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>54,893,364.29</u></b>

11:58 AM

05/04/26

Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through April 2026

	Jul '25 - Ap...	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	1,272,290.70	1,331,000.00	-58,709.30	95.6%
4200 · Impact Fee revenue	374,384.43	60,000.00	314,384.43	624.0%
4300 · Program Income	282,181.40	284,000.00	-1,818.60	99.4%
4350 · Concession & Merchandise sales	217.00	500.00	-283.00	43.4%
4400 · Donation & Fundraising Income	102,004.00	25,000.00	77,004.00	408.0%
4500 · Grant Income	1,102,598.55	2,200,000.00	-1,097,401.45	50.1%
4600 · Other Revenue	579,298.54	510,000.00	69,298.54	113.6%
4900 · Interest Income	1,779,175.03	1,148,250.00	630,925.03	154.9%
<b>Total Income</b>	<b>5,492,149.65</b>	<b>5,558,750.00</b>	<b>-66,600.35</b>	<b>98.8%</b>
<b>Gross Profit</b>	<b>5,492,149.65</b>	<b>5,558,750.00</b>	<b>-66,600.35</b>	<b>98.8%</b>
<b>Expense</b>				
5000 · Payroll Expenses				
5010 · Wages & Salaries	1,661,885.91	2,719,200.00	-1,057,314.09	61.1%
5020 · Employer Taxes	126,646.61	184,000.00	-57,353.39	68.8%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	5,688.00			
5030.2 · Admin Fee for Active	66.89			
5030.3 · Admin Fee for Retired	26.39			
5030 · Employee Benefits - Other	386,198.88	600,000.00	-213,801.12	64.4%
<b>Total 5030 · Employee Benefits</b>	<b>391,980.16</b>	<b>600,000.00</b>	<b>-208,019.84</b>	<b>65.3%</b>
5040 · Workers Comp Expense	126,088.00	175,800.00	-49,712.00	71.7%
5060 · Other Personnel Costs	3,441.66	13,000.00	-9,558.34	26.5%
<b>Total 5000 · Payroll Expenses</b>	<b>2,310,042.34</b>	<b>3,692,000.00</b>	<b>-1,381,957.66</b>	<b>62.6%</b>
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	320.65	1,500.00	-1,179.35	21.4%
5120 · Program Contract Labor	4,005.00	35,000.00	-30,995.00	11.4%
5130 · Program Supplies	24,673.31	58,000.00	-33,326.69	42.5%
<b>Total 5100 · Program Expenses</b>	<b>28,998.96</b>	<b>94,500.00</b>	<b>-65,501.04</b>	<b>30.7%</b>
5140 · Fundraising Expense	0.00	2,000.00	-2,000.00	0.0%
5200 · Advertising & Promotion	6,459.67	20,000.00	-13,540.33	32.3%
5220 · Bank & Merchant Fees	4,279.12	6,500.00	-2,220.88	65.8%
5230 · Contributions to Others	9,000.00	26,500.00	-17,500.00	34.0%
5240 · Copying & Printing	9,173.06	16,500.00	-7,326.94	55.6%
5260 · Dues, Mbrshps, Subscr, & Pubs	33,149.03	50,000.00	-16,850.97	66.3%
5270 · Education, Training & Staff Dev	8,325.04	13,000.00	-4,674.96	64.0%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	12,942.85	19,000.00	-6,057.15	68.1%
5284 · Program ET&F	276.32	9,500.00	-9,223.68	2.9%
5286 · Small Tools & Equipment	11,469.52	19,500.00	-8,030.48	58.8%
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>24,688.69</b>	<b>48,000.00</b>	<b>-23,311.31</b>	<b>51.4%</b>
5290 · Equipment Rental	10,573.09	29,000.00	-18,426.91	36.5%
5300 · Insurance	158,330.00	187,000.00	-28,670.00	84.7%
5310 · Interest Expense	334.06	200.00	134.06	167.0%
5320 · Miscellaneous Expense	0.00	100.00	-100.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	94,881.25	35,000.00	59,881.25	271.1%
5334 · Legal	10,222.50	14,000.00	-3,777.50	73.0%
5336 · Engineering	61,190.46	385,000.00	-323,809.54	15.9%
5338 · Other Prof. & Outside Labor	329,927.84	416,000.00	-86,072.16	79.3%
<b>Total 5330 · Professional &amp; Outside services</b>	<b>496,222.05</b>	<b>850,000.00</b>	<b>-353,777.95</b>	<b>58.4%</b>
5340 · Postage & Delivery	553.00	1,100.00	-547.00	50.3%
5350 · Rent-Facility use fees	20,566.42	30,000.00	-9,433.58	68.6%
5360 · Repair & Maintenance				
5361 · Building R&M	2,874.77	5,000.00	-2,125.23	57.5%

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05/04/26

Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through April 2026**

	Jul '25 - Ap...	Budget	\$ Over Budget	% of Budget
5362 · Equipment R&M	5,211.32	20,400.00	-15,188.68	25.5%
5363 · General R&M	2,471.52	7,200.00	-4,728.48	34.3%
5364 · Grounds R&M	38,511.87	61,200.00	-22,688.13	62.9%
5365 · Pool R&M	43,579.11	66,300.00	-22,720.89	65.7%
5366 · Vehicle R&M	14,490.87	15,300.00	-809.13	94.7%
5367 · Janitorial	12,978.02	15,300.00	-2,321.98	84.8%
5368 · Security	3,751.79	6,200.00	-2,448.21	60.5%
5369 · Vandalism	336.68	2,100.00	-1,763.32	16.0%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>124,205.95</b>	<b>199,000.00</b>	<b>-74,794.05</b>	<b>62.4%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	7,817.25	20,500.00	-12,682.75	38.1%
5374 · Safety & staff supplies	9,437.05	11,500.00	-2,062.95	82.1%
<b>Total 5370 · Supplies - Consumable</b>	<b>17,254.30</b>	<b>32,000.00</b>	<b>-14,745.70</b>	<b>53.9%</b>
5380 · Taxes, Lic., Notices & Permits	9,604.84	21,000.00	-11,395.16	45.7%
5390 · Telephone & Internet	33,524.43	35,000.00	-1,475.57	95.8%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	3,130.03	9,000.00	-5,869.97	34.8%
5404 · Fuel	25,912.31	44,500.00	-18,587.69	58.2%
5406 · Meals	8,398.82	11,000.00	-2,601.18	76.4%
5408 · Mileage & Auto Allowance	166.80	1,000.00	-833.20	16.7%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>37,607.96</b>	<b>65,500.00</b>	<b>-27,892.04</b>	<b>57.4%</b>
5410 · Utilities				
5412 · Electric & Gas	80,205.84	119,000.00	-38,794.16	67.4%
5414 · Water	30,192.18	45,000.00	-14,807.82	67.1%
5416 · Garbage	23,924.35	34,000.00	-10,075.65	70.4%
<b>Total 5410 · Utilities</b>	<b>134,322.37</b>	<b>198,000.00</b>	<b>-63,677.63</b>	<b>67.8%</b>
<b>Total Expense</b>	<b>3,477,214.38</b>	<b>5,616,900.00</b>	<b>-2,139,685.62</b>	<b>61.9%</b>
<b>Net Ordinary Income</b>	<b>2,014,935.27</b>	<b>-58,150.00</b>	<b>2,073,085.27</b>	<b>-3,465.1%</b>
<b>Other Income/Expense</b>				
Other Income				
9910 · Donated Property	5,520,142.34			
<b>Total Other Income</b>	<b>5,520,142.34</b>			
Other Expense				
9999 · Misc. Expense	157.85			
<b>Total Other Expense</b>	<b>157.85</b>			
<b>Net Other Income</b>	<b>5,519,984.49</b>			
<b>Net Income</b>	<b>7,534,919.76</b>	<b>-58,150.00</b>	<b>7,593,069.76</b>	<b>-12,957.7%</b>

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05/04/26

Accrual Basis

**PRPD**  
**Profit & Loss**  
**April 2026**

	Apr 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4100 · Tax Revenue	568,726.33
4200 · Impact Fee revenue	5,488.26
4300 · Program Income	29,378.18
4400 · Donation & Fundraising Income	84.00
4500 · Grant Income	11,331.25
4900 · Interest Income	182,255.62
<b>Total Income</b>	797,263.64
<b>Gross Profit</b>	797,263.64
<b>Expense</b>	
5000 · Payroll Expenses	
5010 · Wages & Salaries	223,675.83
5020 · Employer Taxes	16,701.90
5030 · Employee Benefits	53,471.06
5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	54.75
<b>Total 5000 · Payroll Expenses</b>	293,903.54
5100 · Program Expenses	
5130 · Program Supplies	10,662.55
<b>Total 5100 · Program Expenses</b>	10,662.55
5200 · Advertising & Promotion	533.98
5220 · Bank & Merchant Fees	0.00
5240 · Copying & Printing	9.70
5260 · Dues, Mbrshps, Subscr, & Pubs	1,242.14
5270 · Education, Training & Staff Dev	1,540.00
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	621.92
5286 · Small Tools & Equipment	1,557.70
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	2,179.62
5290 · Equipment Rental	705.97
5330 · Professional & Outside services	
5332 · Accounting	7,023.60
5336 · Engineering	3,974.06
5338 · Other Prof. & Outside Labor	14,315.34
<b>Total 5330 · Professional &amp; Outside services</b>	25,313.00
5340 · Postage & Delivery	6.13
5350 · Rent-Facility use fees	1,634.00
5360 · Repair & Maintenance	
5361 · Building R&M	190.48
5362 · Equipment R&M	382.84
5363 · General R&M	152.93
5364 · Grounds R&M	6,815.78
5365 · Pool R&M	1,940.69
5366 · Vehicle R&M	1,265.83
5367 · Janitorial	896.71
5368 · Security	910.60
<b>Total 5360 · Repair &amp; Maintenance</b>	12,555.86
5370 · Supplies - Consumable	
5372 · Office Supplies	299.84
5374 · Safety & staff supplies	246.24
<b>Total 5370 · Supplies - Consumable</b>	546.08
5390 · Telephone & Internet	2,469.64
5400 · Transportation, Meals & Travel	

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05/04/26

Accrual Basis

**PRPD**  
**Profit & Loss**  
**April 2026**

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	<u>Apr 26</u>
5402 · Air, Lodging & Other Travel	636.52
5404 · Fuel	3,419.21
5406 · Meals	535.79
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<u>4,591.52</u>
5410 · Utilities	
5412 · Electric & Gas	5,890.57
5414 · Water	252.13
5416 · Garbage	489.93
<b>Total 5410 · Utilities</b>	<u>6,632.63</u>
<b>Total Expense</b>	<u>364,526.36</u>
<b>Net Ordinary Income</b>	<u>432,737.28</u>
<b>Net Income</b>	<u><u>432,737.28</u></u>

**Paradise Recreation & Park District  
Investment & Reserves Report  
30-Apr-26**

Summary						Annual
Reserve Funds	Maximum Target	6/30/2025 Balance	FY 2025-2026 Allocated	FY 2025-2026 Interest	4/30/2026 Balance	Funding Goal
CalPERS 115 Trust	500,000	7,954.98	0.00	340.87	8,295.85	30,000
Capital Improvement & Acquisition	25,000,000	10,491,808.36	-1,142,631.49	416,501.61	9,765,678.48	100,000
Current Operations	8,000,000	6,000,000.00	-4,915,000.00	75,419.20	1,160,419.20	50,000
Designated Project/Special Use/Grant Matching	1,500,000	1,057,311.54	0.00	45,305.17	1,102,616.71	50,000
Future Operations	25,000,000	18,000,000.00	0.00	859,750.22	18,859,750.22	100,000
Technology	150,000	160,291.30	0.00	6,868.39	167,159.69	5,000
Vehicle Fleet & Equipment	1,000,000	822,007.19	0.00	35,222.52	857,229.71	75,000
<b>Total Reserves Funds</b>	<b>61,150,000</b>	<b>36,539,373.37</b>	<b>-6,057,631.49</b>	<b>1,439,407.98</b>	<b>31,921,149.86</b>	<b>410,000</b>

Detail		FY 2024 - 2025
Reserve Accounts	4/30/2026	Interest Earned
CalPERS 115 Trust	8,295.85	35.47
Capital Improvement & Acquisition	9,765,678.48	41,755.50
Current Operations	1,160,419.20	6,671.95
Designated Project/Special Use/Grant Matching	1,102,616.71	4,714.50
Future Operations	18,859,750.22	80,639.37
Technology	167,159.69	714.73
Vehicle Fleet & Equipment	857,229.71	3,665.29
Additional Interest	0.00	39,718.99
<b>Total Reserve Accounts</b>	<b>31,921,149.86</b>	<b>177,915.80</b>

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
Grant Money Market Account	738,078.16	* 443,529.43	2,794.24	1,184,401.83
Five Star Investment Money Market	1,667,414.32	(400,000.00)	4,084.59	1,271,498.91
Payroll Interest Checking	79,358.17	(44,188.21)	4.91	35,174.87
<b>Total Five Star</b>	<b>2,484,850.65</b>	<b>(658.78)</b>	<b>6,883.74</b>	<b>2,491,075.61</b>

\* Payment from Paradise Community Center BOD

Tri Counties	Beginning Balance	Deposits	Checks/Fees	Ending Balance
Money Market	543,690.61	1,537.67	0.00	545,228.28
Checking (as of Mar. 31, 2026)	264,464.19	311,702.53	513.61	575,653.11
<b>Total</b>	<b>808,154.80</b>	<b>313,240.20</b>	<b>513.61</b>	<b>1,120,881.39</b>

<b>Total in interest earning accounts</b>	<b>34,957,453.75</b>	<b>182,252.62</b>
<b>Other Investment Income</b>		<b>0.00</b>
<b>Total</b>		<b>182,252.62</b>

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

Paradise Rec and Park District

# Investment Report

As of March 31, 2026



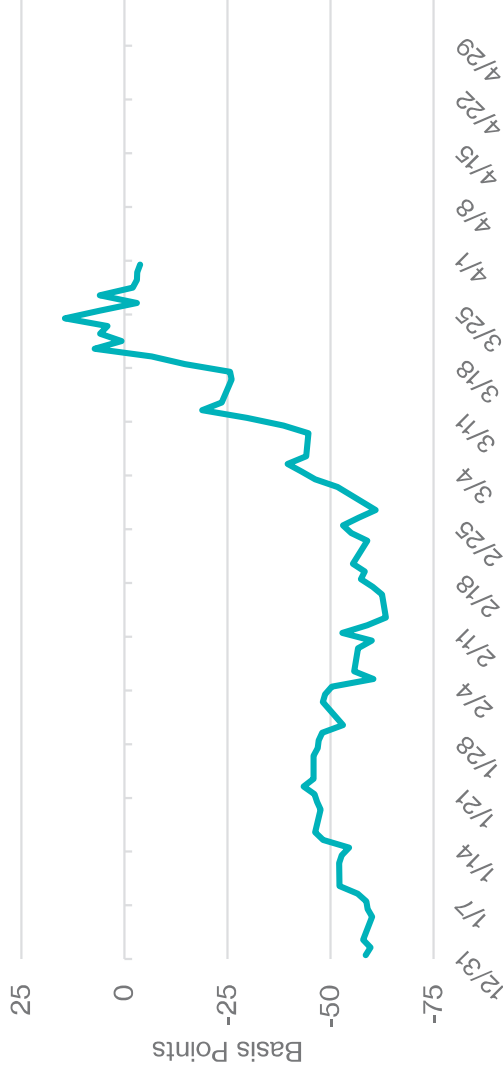
**M E E D E R**  
PUBLIC FUNDS

# OBSERVATIONS AND EXPECTATIONS



- Interest rates were higher for March, generally due to increases of energy prices
- The Fed Funds futures market has been bouncing around, projecting no 2026 moves
- Economic growth for the fourth quarter of 2026 was revised lower to 0.7% from 1.4%
- Labor market data continue to show there's not much hiring or firing taking place
- The rate of change of inflation has slowed, but cumulative inflation is above average

## Projected Fed .25% Cuts/Hikes to Dec 2026

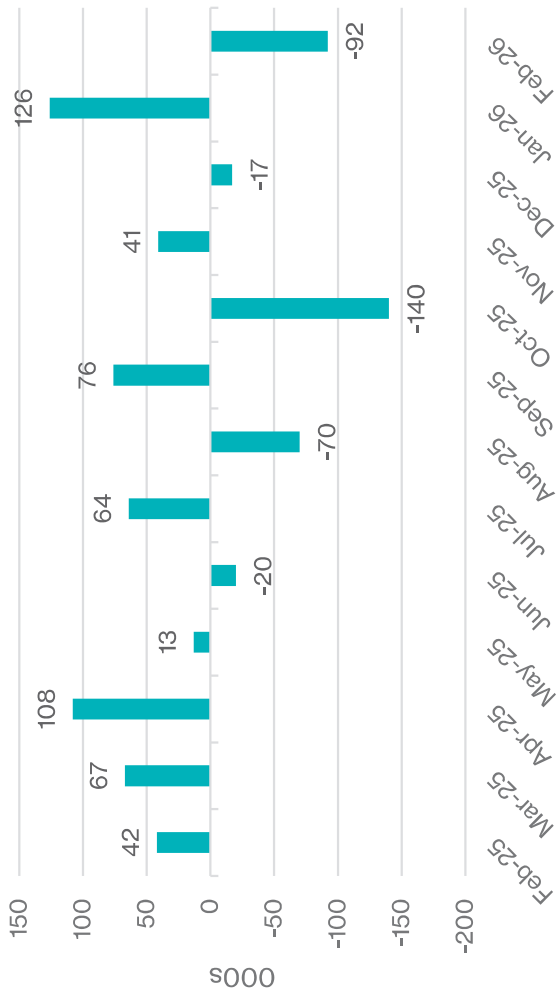


- During most of February, the Fed Funds futures market was pricing in over two .25% Fed cuts this year.
- At the end of March, futures market data are projecting the Fed to be on hold this year.

SOURCE: BLOOMBERG, FED'S UPPER RATE, SHADED AREAS ARE RECESSIONS

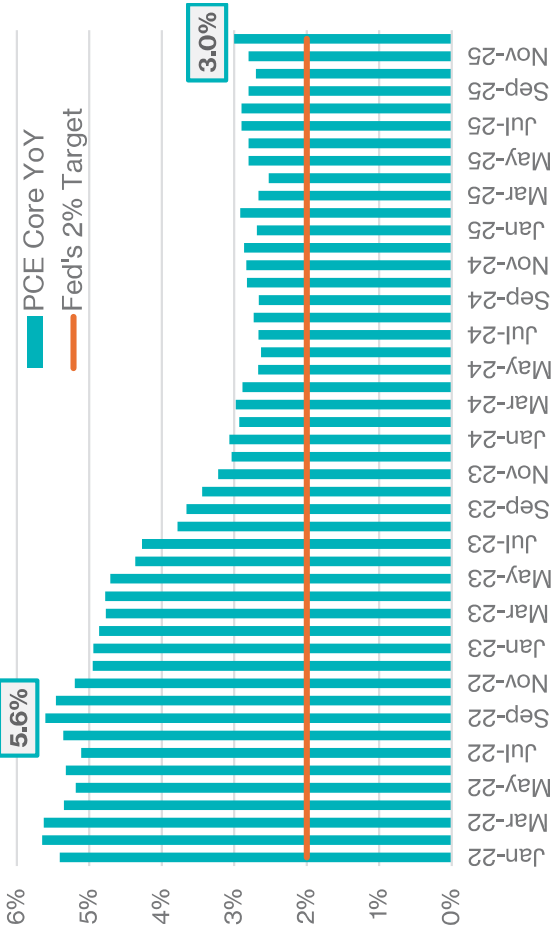
- Monthly nonfarm payrolls have alternated between negative and positive the past nine months.
- This is the highest string of consecutively contrasting job data on record.
- Many analysts and economists have stated we are experiencing a “no hire, no fire” job market.

### Nonfarm Payrolls - MoM Change



SOURCE: BLOOMBERG,

### PCE Core Inflation Yoy

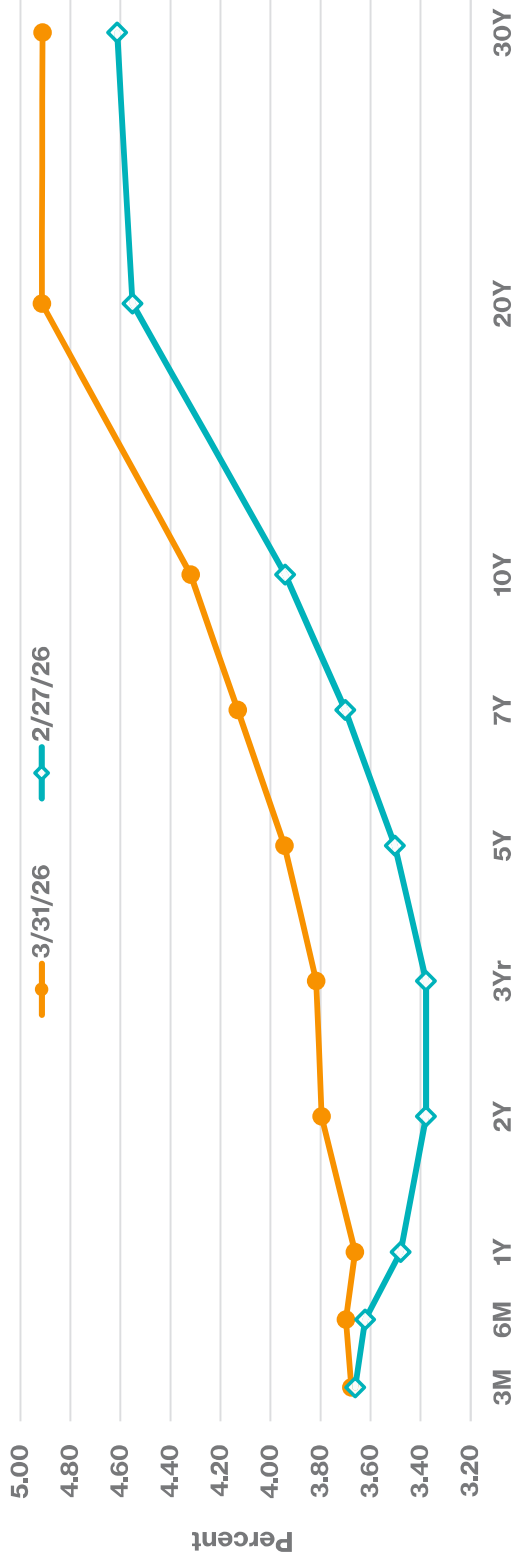


- The Consumer Price Index's YoY rate of change has slowed materially since the COVID year highs.
- The five-year cumulative change is up over 26%, which is well above a rolling 5-year average.
- U.S. consumers say their greatest financial concern right now is affordability, due to the accumulated inflation since the pandemic.

SOURCE: BLOOMBERG, \*2026 YOY THROUGH FEB

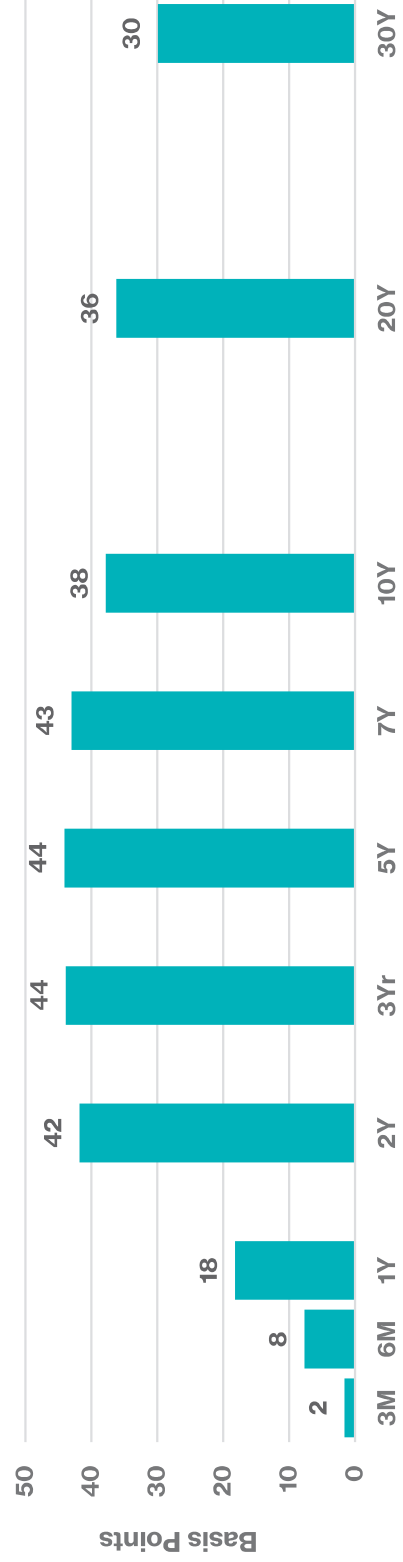


### U.S. Treasury Yield Curve Change



SOURCES: BLOOMBERG

### Basis Point Change



SOURCES: BLOOMBERG



## Contents

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Transaction Statement	12
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Contribution/Withdrawals and Expenses	15
Projected Income	16

## Portfolio Summary

**4.29**

Weighted Average Yield to Maturity

**2.48**

Weighted Average Maturity (Years)

**2.22**

Portfolio Effective Duration (Years)

**2.40**

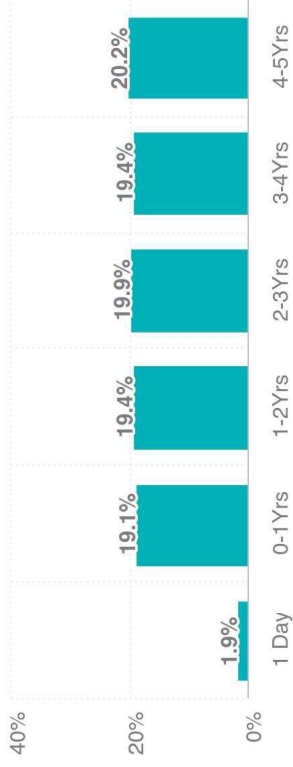
Weighted Average Life (Years)

**AA**

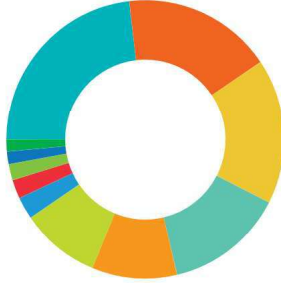
Average Credit Rating



## Custodial Reconciliation



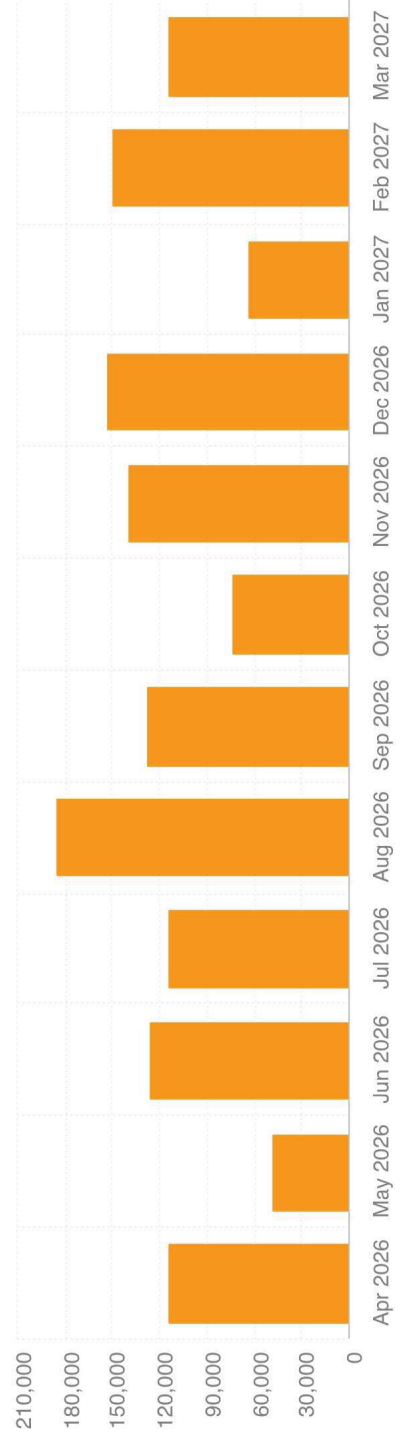
## Sector Allocation



U.S. Agencies	23.15%
U.S. Treasuries	17.39%
Corporate Bonds	16.96%
MBS	13.83%
Municipal Bonds	9.89%
Commercial Paper	9.25%
Asset-Backed Securities	2.58%
Negotiable CD's	2.19%
Money Market Funds	1.89%
Commercial MBS	1.46%
Supranational	1.41%

	CURRENT MONTH
<b>Beginning</b>	<b>32,841,690.39</b>
Contributions/Withdrawals	0.00
Management Fees	(1,963.92)
Custodian Fees	(209.46)
Realized Gains/Losses	39,304.94
Purchased Interest	0.00
Interest Received	133,310.81
<b>ENDING</b>	<b>33,012,132.76</b>

## Projected Monthly Income Schedule





# Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE GAIN/LOSS	UNREALIZED BOOK VALUE	% OF MV	MOODY'S S&P RATING
31846V567	FIRST AMER.GVT OBL.G.Z	03/31/2026 03/31/2026	636,980.19	636,980.19 0.00	636,980.19	3.54		1	1.00 636,980.19	0.00 636,980.19	1.89	Aaa AAA
<b>MONEY MARKET FUNDS TOTAL</b>			<b>636,980.19</b>	<b>636,980.19</b> <b>0.00</b>	<b>636,980.19</b>	<b>3.54</b>		<b>1</b>	<b>1.00</b> <b>636,980.19</b>	<b>0.00</b> <b>636,980.19</b>	<b>1.89</b>	<b>AAA</b>
<b>COMMERCIAL PAPER</b>												
13607FDD5	CDN IMPERIAL 04/13/26	07/17/2025 07/18/2025	425,000.00	411,598.57 0.00	411,598.57	4.36	04/13/2026	13	99.86 424,402.17	12,803.60 411,598.57	1.26	P-1 A-1
22533UFJ7	CREDIT AGRIN Y 06/18/26	11/13/2025 11/14/2025	750,000.00	732,585.00 0.00	732,585.00	3.96	06/18/2026	79	99.16 743,711.25	11,261.25 732,585.00	2.20	P-1 A-1
63873KL21	NATIXIS NY 11/02/26	02/05/2026 02/06/2026	560,000.00	544,810.47 0.00	544,810.47	3.73	11/02/2026	216	97.83 547,859.67	3,049.20 544,810.47	1.62	P-1 A-1
63873KL54	NATIXIS NY 11/05/26	03/10/2026 03/10/2026	475,000.00	463,188.33 0.00	463,188.33	3.83	11/05/2026	219	97.74 464,271.07	1,082.74 463,188.33	1.38	P-1 A-1
09659CLA4	BNP PARIBAS NY 11/10/26	02/13/2026 02/17/2026	590,000.00	574,175.21 0.00	574,175.21	3.73	11/10/2026	224	97.75 576,733.35	2,558.14 574,175.21	1.71	P-1 A-1
60710WM43	MIZUHO BANK NY 12/04/26	03/11/2026 03/13/2026	375,000.00	364,637.08 0.00	364,637.08	3.85	12/04/2026	248	97.43 365,377.29	740.21 364,637.08	1.08	P-1 A-1
<b>COMMERCIAL PAPER TOTAL</b>			<b>3,175,000.00</b>	<b>3,090,994.66</b> <b>0.00</b>	<b>3,090,994.66</b>	<b>3.90</b>		<b>161</b>	<b>98.35</b> <b>3,122,354.79</b>	<b>31,360.13</b> <b>3,090,994.66</b>	<b>9.25</b>	<b>A-1</b>
<b>U.S. TREASURIES</b>												
91282CFB2	US TREASURY 2.750 07/31/27	07/28/2023 07/31/2023	200,000.00	188,304.69 0.00	188,304.69	4.36	07/31/2027	487	98.61 197,210.94	8,906.25 188,304.69	0.58	Aa1 AA+
91282CFB2	US TREASURY 2.750 07/31/27	11/04/2022 11/07/2022	350,000.00	325,896.48 0.00	325,896.48	4.38	07/31/2027	487	98.61 345,119.14	19,222.66 325,896.48	1.02	Aa1 AA+
9128284N7	US TREASURY 2.875 05/15/28	05/15/2023 05/16/2023	500,000.00	485,820.31 0.00	485,820.31	3.50	05/15/2028	776	98.10 490,507.82	4,687.51 485,820.31	1.45	Aa1 AA+
91282CHX2	US TREASURY 4.375 08/31/28	11/14/2023 11/15/2023	495,000.00	493,839.84 0.00	493,839.84	4.43	08/31/2028	884	101.26 501,226.17	7,386.33 493,839.84	1.48	Aa1 AA+
91282CJF9	US TREASURY 4.875 10/31/28	04/10/2024 04/11/2024	390,000.00	393,458.20 0.00	393,458.20	4.66	10/31/2028	945	102.55 399,963.28	6,505.08 393,458.20	1.18	Aa1 AA+
91282CKD2	US TREASURY 4.250 02/28/29	04/10/2024 04/11/2024	500,000.00	492,265.63 0.00	492,265.63	4.61	02/28/2029	1,065	101.15 505,742.19	13,476.56 492,265.63	1.50	Aa1 AA+
91282CKP5	US TREASURY 4.625 04/30/29	05/28/2024 05/29/2024	515,000.00	515,905.27 0.00	515,905.27	4.58	04/30/2029	1,126	102.27 526,667.97	10,762.70 515,905.27	1.56	Aa1 AA+
91282CKT7	US TREASURY 4.500 05/31/29	05/29/2024 05/31/2024	450,000.00	448,224.61 0.00	448,224.61	4.59	05/31/2029	1,157	101.95 458,753.91	10,529.30 448,224.61	1.36	Aa1 AA+
91282CMA6	US TREASURY 4.125 11/30/29	01/28/2025 01/29/2025	650,000.00	643,804.69 0.00	643,804.69	4.34	11/30/2029	1,340	100.83 655,382.81	11,578.12 643,804.69	1.94	Aa1 AA+



**Position Statement**

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91282CMG3	US TREASURY 4.250 01/31/30	12/15/2025 12/16/2025	165,000.00	168,706.06 0.00	168,706.06	3.66	01/31/2030	1,402	101.26 167,075.39	(1,630.67) 168,706.06	0.49	Aa1 AA+
91282CMG3	US TREASURY 4.250 01/31/30	02/19/2025 02/20/2025	435,000.00	432,638.08 0.00	432,638.08	4.37	01/31/2030	1,402	101.26 440,471.49	7,833.41 432,638.08	1.30	Aa1 AA+
91282CNX5	US TREASURY 3.625 08/31/30	12/15/2025 12/16/2025	600,000.00	597,937.50 0.00	597,937.50	3.70	08/31/2030	1,614	98.78 592,687.50	(5,250.00) 597,937.50	1.76	Aa1 AA+
91282CPR6	US TREASURY 3.625 12/31/30	02/25/2026 02/26/2026	600,000.00	600,294.38 3,424.72	603,659.10	3.62	12/31/2030	1,736	98.65 591,890.63	(8,343.75) 600,234.38	1.75	Aa1 AA+
<b>U.S. TREASURIES TOTAL</b>			<b>5,850,000.00</b>	<b>5,787,035.74 3,424.72</b>	<b>5,790,460.46</b>	<b>4.21</b>		<b>1,165</b>	<b>100.41 5,872,699.24</b>	<b>85,663.50 5,787,035.74</b>	<b>17.39</b>	<b>AA+</b>
<b>U.S. AGENCIES</b>												
3133ELY32	FED FARM CR BNKS 0.550 07/22/26	11/07/2022 11/08/2022	300,000.00	257,709.00 0.00	257,709.00	4.74	07/22/2026	113	99.00 296,988.00	39,279.00 257,709.00	0.88	Aa1 AA+
3133EAG44	FED FARM CR BNKS 2.630 08/03/26	11/08/2022 11/09/2022	308,000.00	286,992.55 0.00	286,992.55	4.64	08/03/2026	125	99.60 306,768.00	19,775.45 286,992.55	0.91	Aa1 AA+
3130AMWW8	FHLBANKS 1100 09/30/26 '25	11/04/2022 11/07/2022	310,000.00	268,925.00 0.00	268,925.00	4.87	09/30/2026	183	98.56 305,523.60	36,598.60 268,925.00	0.90	Aa1 AA+
3130AAAAG3	FHLBANKS 2.625 12/11/26	11/22/2022 11/23/2022	365,000.00	343,943.15 0.00	343,943.15	4.19	12/11/2026	255	99.19 362,025.25	18,082.10 343,943.15	1.07	Aa1 AA+
3130AQF65	FHLBANKS 1.250 12/21/26	11/07/2022 11/08/2022	350,000.00	306,731.60 0.00	306,731.60	4.58	12/21/2026	265	98.19 343,672.00	36,940.40 306,731.60	1.02	Aa1 AA+
880591EU2	TVA 2.875 02/01/27	11/15/2022 11/16/2022	350,000.00	333,084.15 0.00	333,084.15	4.14	02/01/2027	307	99.25 347,382.00	14,297.85 333,084.15	1.03	Aa1 AA+
3133ENEQ9	FED FARM CR BNKS 1.640 05/24/27 '25	11/09/2022 11/10/2022	350,000.00	306,701.50 0.00	306,701.50	4.70	05/24/2027	419	97.46 341,110.00	34,408.50 306,701.50	1.01	Aa1 AA+
3133ENL99	FED FARM CR BNKS 3.375 09/15/27	11/04/2022 11/07/2022	350,000.00	333,910.50 0.00	333,910.50	4.44	09/15/2027	533	99.24 347,343.50	13,433.00 333,910.50	1.03	Aa1 AA+
74265IDZ2	PEFCO 3.900 10/15/27	06/14/2023 06/16/2023	210,000.00	207,638.55 0.00	207,638.55	4.19	10/15/2027	563	99.68 209,328.00	1689.45 207,638.55	0.62	Aa1 NA
74265IDZ2	PEFCO 3.900 10/15/27	04/27/2023 05/03/2023	135,000.00	135,216.00 0.00	135,216.00	3.86	10/15/2027	563	99.68 134,568.00	(648.00) 135,216.00	0.40	Aa1 NA
74265IDZ2	PEFCO 3.900 10/15/27	04/28/2023 05/03/2023	130,000.00	129,792.00 0.00	129,792.00	3.94	10/15/2027	563	99.68 129,584.00	(208.00) 129,792.00	0.38	Aa1 NA
3133EN5N6	FED FARM CR BNKS 4.000 01/06/28	01/27/2023 01/30/2023	470,000.00	475,611.80 0.00	475,611.80	3.73	01/06/2028	646	100.23 471,090.40	(4,521.40) 475,611.80	1.40	Aa1 AA+
880591EZ1	TVA 3.875 03/15/28	03/27/2023 03/30/2023	600,000.00	595,122.00 0.00	595,122.00	4.06	03/15/2028	715	100.03 600,162.00	5,040.00 595,122.00	1.78	Aa1 AA+
3133EPFU4	FED FARM CR BNKS 3.500 04/12/28	04/14/2023 04/17/2023	550,000.00	543,339.50 0.00	543,339.50	3.77	04/12/2028	743	99.27 545,963.00	2,623.50 543,339.50	1.62	Aa1 AA+
3133EPNH4	FED FARM CR BNKS 3.875 06/21/28	06/15/2023 06/21/2023	500,000.00	497,775.00 0.00	497,775.00	3.97	06/21/2028	813	99.97 499,860.00	2,085.00 497,775.00	1.48	Aa1 AA+
3130AMVV0	FHLBANKS 2.000 07/07/28	11/14/2023 11/15/2023	500,000.00	438,260.00 0.00	438,260.00	4.73	07/07/2028	829	95.61 478,035.00	39,775.00 438,260.00	1.42	Aa1 AA+
3130AXEL8	FHLBANKS 4.750 09/08/28	11/14/2023 11/15/2023	405,000.00	409,179.60 0.00	409,179.60	4.51	09/08/2028	892	102.04 413,270.10	4,090.50 409,179.60	1.22	Aa1 AA+



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74265IEA6	PEFCO 4.300 12/15/28	01/23/2024 01/30/2024	575,000.00	577,006.75 0.00	577,006.75	4.22	12/15/2028	990	100.97 580,566.00	3,559.25 577,006.75	1.72	Aa1 NA
3133EP5U5	FED FARM CR BNKS 4.125 03/20/29	04/05/2024 04/08/2024	500,000.00	493,885.00 0.00	493,885.00	4.40	03/20/2029	1,085	100.59 502,925.00	9,040.00 493,885.00	1.49	Aa1 AA+
3133ETBF3	FED FARM CR BNKS 4.000 04/01/30	04/11/2025 04/15/2025	600,000.00	593,899.20 0.00	593,899.20	4.23	04/01/2030	1,462	100.17 601,020.00	7,120.80 593,899.20	1.78	Aa1 AA+
<b>U.S. AGENCIES TOTAL</b>			<b>7,858,000.00</b>	<b>7,534,722.85</b> <b>0.00</b>	<b>7,534,722.85</b>	<b>4.28</b>		<b>681</b>	<b>99.50</b> <b>7,817,183.85</b>	<b>282,461.00</b> <b>7,534,722.85</b>	<b>23.15</b>	<b>AA+</b>
<b>MBS</b>												
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	07/07/2025 07/10/2025	763,812.61	745,672.05 0.00	745,672.05	4.12	11/25/2027	604	98.62 763,289.42	7,617.37 745,672.05	2.23	NA NA
3140LKDR1	FNBS8211	11/12/2024 11/15/2024	300,000.00	298,558.59 0.00	298,558.59	4.67	05/01/2028	762	100.71 302,135.57	3,576.98 298,558.59	0.89	Aa1 AA+
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	10/25/2023 10/31/2023	425,000.00	411,449.73 0.00	411,449.73	5.52	09/25/2028	909	101.53 431,510.02	20,060.29 411,449.73	1.28	Aa1 AA+
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	04/23/2024 04/30/2024	400,000.00	401,623.60 0.00	401,623.60	5.01	03/25/2029	1,090	102.61 410,428.44	8,804.84 401,623.60	1.22	Aa1 AA+
3132XFDR6	FHWN1011	02/21/2025 02/26/2025	500,000.00	450,937.50 0.00	450,937.50	4.64	07/01/2029	1,188	94.12 470,592.37	19,654.87 450,937.50	1.39	Aa1 AA+
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	08/13/2024 08/22/2024	600,000.00	610,484.40 0.00	610,484.40	4.16	07/25/2029	1,212	101.27 607,606.63	(2,877.77) 610,484.40	1.80	Aa1 AA+
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	01/23/2025 01/30/2025	500,000.00	498,377.50 0.00	498,377.50	4.70	11/25/2029	1,335	101.59 507,951.44	9,573.94 498,377.50	1.50	Aa1 AA+
3140QIDT4	FN BZ5513	12/15/2025 12/18/2025	600,000.00	599,156.25 0.00	599,156.25	4.08	11/01/2030	1,676	99.11 594,652.95	(4,503.30) 599,156.25	1.76	Aa1 AA+
3140Q2C97	FN BZ6395	02/06/2026 02/18/2026	600,000.00	595,195.31 0.00	595,195.31	4.01	02/01/2031	1,768	98.28 589,665.64	(5,529.67) 595,195.31	1.75	Aa1 AA+
<b>MBS TOTAL</b>			<b>4,688,812.61</b>	<b>4,611,454.93</b> <b>0.00</b>	<b>4,611,454.93</b>	<b>4.46</b>		<b>1,186</b>	<b>99.61</b> <b>4,667,832.48</b>	<b>56,377.55</b> <b>4,611,454.93</b>	<b>13.83</b>	<b>AA+</b>
<b>COMMERCIAL</b>												
<b>MBS</b>												
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	05/18/2023 05/23/2023	495,317.01	481,541.00 0.00	481,541.00	4.18	01/25/2027	300	99.47 492,692.67	11,151.67 481,541.00	1.46	Aa1 AA+
<b>COMMERCIAL MBS TOTAL</b>			<b>495,317.01</b>	<b>481,541.00</b> <b>0.00</b>	<b>481,541.00</b>	<b>4.18</b>		<b>300</b>	<b>99.47</b> <b>492,692.67</b>	<b>11,151.67</b> <b>481,541.00</b>	<b>1.46</b>	<b>AA+</b>
<b>NEGOTIABLE CDS</b>												
2546732B1	CAPITL ONE NA 4.900 11/30/27	11/18/2022 11/30/2022	243,000.00	243,000.00 0.00	243,000.00	4.90	11/30/2027	609	101.63 246,960.90	3,960.90 243,000.00	0.73	NA NA
90355GPQ3	UBS USA 4.350 07/17/29	07/15/2024 07/17/2024	249,000.00	247,941.75 0.00	247,941.75	4.44	07/17/2029	1,204	99.72 248,302.81	361.06 247,941.75	0.74	NA NA
89235MPT2	TOYOTA FINL SVGS 4.450 07/18/29	07/15/2024 07/18/2024	244,000.00	243,878.00 0.00	243,878.00	4.46	07/18/2029	1,205	99.97 243,919.56	41.56 243,878.00	0.72	NA NA
<b>NEGOTIABLE CDS TOTAL</b>			<b>736,000.00</b>	<b>734,819.75</b> <b>0.00</b>	<b>734,819.75</b>	<b>4.60</b>		<b>1,006</b>	<b>100.44</b> <b>739,183.26</b>	<b>4,363.51</b> <b>734,819.75</b>	<b>2.19</b>	<b>NA</b>



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<b>MUNICIPAL BONDS</b>													
801139AE6	SANTA ANA CALIF PENSION OBL 1176 08/01/26	11/07/2022 11/09/2022	380,000.00	326,442.80 0.00	326,442.80	5.40	08/01/2026	123	99.13 376,686.40	376,686.40	50,243.60 326,442.80	1.12	NA AA
76913CBB4	RIVERSIDE CNTY CALIF PENSIO 2.963 02/15/27	11/17/2022 11/21/2022	500,000.00	458,065.00 0.00	458,065.00	5.19	02/15/2027	321	99.14 495,680.00	495,680.00	37,615.00 458,065.00	1.47	Aa2 AA
250375LA8	DESERT CALIF CMNTY COLLEGE 3.000 08/01/27	11/09/2022 11/14/2022	320,000.00	293,449.60 0.00	293,449.60	5.00	08/01/2027	488	98.76 316,040.96	316,040.96	22,591.36 293,449.60	0.94	Aa1 AA
799017WC8	SAN MATEO CALIF UN HIGH SCH 2.187 09/01/27	11/04/2022 11/08/2022	500,000.00	440,145.00 0.00	440,145.00	5.02	09/01/2027	519	97.59 487,928.00	487,928.00	47,783.00 440,145.00	1.45	Aaa NA
79768HJN9	SAN FRANCISCO (CITY & COUNT 4.655 10/01/27 '27	07/01/2025 07/02/2025	395,000.00	400,091.55 0.00	400,091.55	4.02	10/01/2027	549	101.00 398,958.30	398,958.30	(1133.26) 400,091.55	1.18	Aa2 NA
13063EGT7	CALIFORNIA STATE 4.500 08/01/29	11/05/2024 11/06/2024	455,000.00	456,974.70 0.00	456,974.70	4.40	08/01/2029	1,219	101.59 462,234.50	462,234.50	5,259.80 456,974.70	1.37	Aa2 AA-
20772KPB9	CONNECTICUT ST 1.990 06/01/30	12/09/2025 12/10/2025	375,000.00	345,487.50 186.56	345,674.06	3.92	06/01/2030	1,523	92.07 345,255.75	345,255.75	(231.75) 345,487.50	1.02	Aa2 AA-
54438CYN6	LOS ANGELES CALIF CMNTY COL 1.806 08/01/30	12/17/2025 12/18/2025	500,000.00	460,000.00 0.00	460,000.00	4.15	08/01/2030	1,584	91.27 456,352.00	456,352.00	(3,648.00) 460,000.00	1.35	Aaa AA+
<b>MUNICIPAL BONDS TOTAL</b>				<b>3,180,656.15</b>	<b>3,180,842.71</b>	<b>4.65</b>		<b>792</b>	<b>97.63</b>	<b>3,339,135.91</b>	<b>158,479.76</b>	<b>9.89</b>	<b>AA</b>
<b>ASSET-BACKED SECURITIES</b>													
34535EAD4	FCAOT-24A-A3	11/13/2024 11/14/2024	162,750.97	164,136.89 0.00	164,136.89	4.80	12/15/2028	990	100.69 163,876.11	163,876.11	(260.78) 164,136.89	0.49	Aaa NA
14319WAD8	CARMAX-251-A3	01/14/2025 01/22/2025	500,000.00	499,915.50 0.00	499,915.50	4.95	01/15/2030	1,386	100.76 503,796.02	503,796.02	3,880.52 499,915.50	1.49	NA AAA
02582JKV1	AXCMT-254-A	07/08/2025 07/22/2025	204,000.00	203,970.60 0.00	203,970.60	4.30	07/15/2030	1,567	100.44 204,904.20	204,904.20	933.60 203,970.60	0.61	NA AAA
<b>ASSET-BACKED SECURITIES TOTAL</b>				<b>868,022.99</b>	<b>868,022.99</b>	<b>4.77</b>		<b>1,354</b>	<b>100.67</b>	<b>872,576.32</b>	<b>4,553.33</b>	<b>2.58</b>	<b>AAA</b>
<b>CORPORATE BONDS</b>													
166764BX7	CHEVRON 1.995 05/11/27 '27	11/17/2022 11/21/2022	350,000.00	316,627.50 0.00	316,627.50	4.36	05/11/2027	406	97.87 342,538.00	342,538.00	25,910.50 316,627.50	1.01	Aa2 AA-
023135BR6	AMAZON.COM 1.200 06/03/27 '27	02/10/2023 02/14/2023	750,000.00	656,025.00 0.00	656,025.00	4.43	06/03/2027	429	96.82 726,142.50	726,142.50	70,117.50 656,025.00	2.15	A1 AA
478160DH4	JOHNSON&JOHNSON 4.550 03/01/28 '28	02/19/2025 02/20/2025	500,000.00	500,610.00 0.00	500,610.00	4.51	03/01/2028	701	101.14 505,715.00	505,715.00	5,105.00 500,610.00	1.50	Aaa AAA
742718GF0	PROCTER GAMBLE 4.350 01/29/29	01/24/2024 01/29/2024	500,000.00	500,645.00 0.00	500,645.00	4.32	01/29/2029	1,035	101.07 505,335.00	505,335.00	4,690.00 500,645.00	1.50	Aa3 AA-
30231GBE1	EXXON MOBIL 2.440 08/16/29 '29	08/30/2024 09/03/2024	325,000.00	301,739.75 0.00	301,739.75	4.05	08/16/2029	1,234	95.12 309,153.00	309,153.00	7,413.25 301,739.75	0.92	Aa2 AA-



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713448GB8	PEPSICO 4.600 02/07/30 '30	02/06/2025 02/07/2025	475,000.00	473,888.50 0.00	473,888.50	4.65	02/07/2030	1,409	101.29 481,127.50	481,127.50	7,239.00 473,888.50	1.43	A1 A+
023135BS4	AMAZON.COM 1500 06/03/30 '30	12/15/2025 12/16/2025	725,000.00	652,427.50 392.71	652,820.21	3.97	06/03/2030	1,525	89.43 648,374.75	648,374.75	(4,052.75) 652,427.50	1.92	A1 AA
58933YBQ7	MERCK & CO 4.150 09/15/30 '30	10/10/2025 10/14/2025	475,000.00	476,790.75 0.00	476,790.75	4.06	09/15/2030	1,629	99.39 472,112.00	472,112.00	(4,678.75) 476,790.75	1.40	Aa3 A+
166756BJ4	CHEVRON USA 4.300 10/15/30 '30	10/10/2025 10/15/2025	650,000.00	656,207.50 4,813.61	661,021.11	4.08	10/15/2030	1,659	100.23 651,488.50	651,488.50	(4,719.00) 656,207.50	1.93	Aa2 AA-
30303MAB8	META PLATFORMS 4.200 11/15/30 '30	11/14/2025 11/17/2025	600,000.00	600,732.00 980.00	601,712.00	4.17	11/15/2030	1,690	98.97 593,814.00	593,814.00	(6,918.00) 600,732.00	1.76	Aa3 AA-
037833ED8	APPLE 1.650 02/08/31 '30	02/23/2026 02/24/2026	550,000.00	496,369.50 403.33	496,772.83	3.83	02/08/2031	1,775	89.22 490,693.50	490,693.50	(5,676.00) 496,369.50	1.45	Aaa AA+
<b>CORPORATE BONDS TOTAL</b>			<b>5,900,000.00</b>	<b>5,632,063.00 6,589.65</b>	<b>5,638,652.65</b>	<b>4.22</b>		<b>1,240</b>	<b>97.26 5,726,493.75</b>	<b>5,726,493.75</b>	<b>94,430.75 5,632,063.00</b>	<b>16.96</b>	<b>AA-</b>
<b>SUPRANATIONAL</b>													
4581XODGO	IDB 2.250 06/18/29 MTN	06/28/2024 07/01/2024	500,000.00	453,841.50 0.00	453,841.50	4.34	06/18/2029	1,175	95.13 475,640.00	475,640.00	21,798.50 453,841.50	1.41	Aaa AAA
<b>SUPRANATIONAL TOTAL</b>			<b>500,000.00</b>	<b>453,841.50 0.00</b>	<b>453,841.50</b>	<b>4.34</b>		<b>1,175</b>	<b>95.13 475,640.00</b>	<b>475,640.00</b>	<b>21,798.50 453,841.50</b>	<b>1.41</b>	<b>AAA</b>
<b>PARADISE REC AND PARK DISTRICT TOTAL</b>			<b>34,131,860.78</b>	<b>33,012,132.76 10,200.93</b>	<b>33,022,333.69</b>	<b>4.29</b>		<b>906</b>	<b>33,762,772.47</b>	<b>33,762,772.47</b>	<b>750,639.71 33,012,132.76</b>	<b>100.00</b>	<b>AA</b>
<b>GRAND TOTAL</b>			<b>34,131,860.78</b>	<b>33,012,132.76 10,200.93</b>	<b>33,022,333.69</b>	<b>4.29</b>		<b>906</b>	<b>33,762,772.47</b>	<b>33,762,772.47</b>	<b>750,639.71 33,012,132.76</b>	<b>100.00</b>	<b>AA</b>



## Transaction Statement

**PARADISE REC AND  
PARK DISTRICT**

BUY		TRADE DATE	SETTLE DATE	CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	PURCHASED INTEREST	TOTAL	PURCHASE YIELD
	03/10/2026	03/10/2026	03/10/2026	63873KL54	NATIXIS NY 11/05/26	475,000.00	463,188.33	0.00	(463,188.33)	3.83
	03/11/2026	03/13/2026	03/13/2026	60710WMM43	MIZUHO BANK NY 12/04/26	375,000.00	364,637.08	0.00	(364,637.08)	3.85
<b>BUY TOTAL</b>						<b>850,000.00</b>	<b>827,825.41</b>	<b>0.00</b>	<b>(827,825.41)</b>	<b>3.83</b>
MATURITY		TRADE DATE	SETTLE DATE	CUSIP	DESCRIPTION	PAR VALUE	BOOK VALUE	TOTAL	NET REALIZED GAIN/LOSS	
	03/05/2026	03/05/2026	03/05/2026	3130ALHH0	FEDERAL HOME LOAN BANKS 0.96 03/05/2026	(325,000.00)	286,334.75	325,000.00	38,665.25	
	03/13/2026	03/13/2026	03/13/2026	313373B68	FEDERAL HOME LOAN BANKS 4.375 03/13/2026	(385,000.00)	385,704.55	385,000.00	(704.55)	
	03/15/2026	03/16/2026	03/16/2026	254683CY9	DCENT-231-A	0.00	0.00	0.00	0.00	
<b>MATURITY TOTAL</b>						<b>(710,000.00)</b>	<b>672,039.30</b>	<b>710,000.00</b>	<b>37,960.70</b>	
PRINCIPAL PAYDOWN		TRADE DATE	SETTLE DATE	CUSIP	DESCRIPTION	PAR VALUE	BOOK VALUE	TOTAL	NET REALIZED GAIN/LOSS	
	03/16/2026	03/16/2026	03/16/2026	34535EAD4	FCAOT-24A-A3	(10,396.17)	10,484.70	10,396.17	(88.53)	
	03/16/2026	03/16/2026	03/16/2026	254683CY9	DCENT-231-A	(500,000.00)	499,023.44	500,000.00	976.56	
	03/25/2026	03/25/2026	03/25/2026	30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	(17,654.75)	17,235.45	17,654.75	419.30	
	03/26/2026	03/26/2026	03/26/2026	3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	(1,327.12)	1,290.21	1,327.12	36.91	
<b>PRINCIPAL PAYDOWN TOTAL</b>						<b>(529,378.04)</b>	<b>528,033.80</b>	<b>529,378.04</b>	<b>1,344.24</b>	

## Income/Dividend Received

IDENTIFIER	DESCRIPTION	PAYMENT DATE	POST DATE	INTEREST/DIVIDENDS RECEIVED
<b>US BANK</b>				
478160DH4	JOHNSON&JOHNSON 4.550 03/01/28 '28	03/01/2026	03/02/2026	11,375.00
31846V567	FIRST AMERGMT OBLG-Z	02/28/2026	03/02/2026	1,881.59
91282CKD2	US TREASURY 4.250 02/28/29	02/28/2026	03/02/2026	10,625.00
799017WC8	SAN MATEO CALIF UN HIGH SCH 2.187 09/01/27	03/01/2026	03/02/2026	5,467.50
91282CHX2	US TREASURY 4.375 08/31/28	02/28/2026	03/02/2026	10,828.13
91282CNX5	US TREASURY 3.625 08/31/30	02/28/2026	03/02/2026	10,875.00
3130ALH0	FEDERAL HOME LOAN BANKS 0.96 03/05/2026	03/05/2026	03/05/2026	1,560.00
3130AXEL8	FHLBANKS 4.750 09/08/28	03/08/2026	03/09/2026	9,618.75
313373B68	FEDERAL HOME LOAN BANKS 4.375 03/13/2026	03/13/2026	03/13/2026	8,421.88
880591EZ1	TVA 3.875 03/15/28	03/15/2026	03/16/2026	11,625.00
14319WAD8	CARMAX-251-A3	03/15/2026	03/16/2026	2,016.67
58933YBQ7	MERCK & CO 4.450 09/15/30 '30	03/15/2026	03/16/2026	10,184.79
3133ENL99	FED FARM CR BNKS 3.375 09/15/27	03/15/2026	03/16/2026	5,906.25
254683CY9	DCENT-231-A	03/15/2026	03/16/2026	1,795.83
34535EAD4	FCAOT-24A-A3	03/15/2026	03/16/2026	734.43
02582JKV1	AXCMT-254-A	03/15/2026	03/16/2026	731.00
90355GPO3	UBS USA 4.350 07/17/29	03/17/2026	03/17/2026	830.91
3133EP5U5	FED FARM CR BNKS 4.125 03/20/29	03/20/2026	03/20/2026	10,312.50
3132XFDR6	FH WN1011	03/01/2026	03/25/2026	859.44
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	03/01/2026	03/25/2026	1,726.67
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	03/01/2026	03/25/2026	2,309.00
3140LKDR1	FN BS6211	03/01/2026	03/25/2026	1,061.67
3140Q2C97	FN BZ6395	03/01/2026	03/25/2026	1,815.33
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	03/02/2026	03/25/2026	1,958.33
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	03/01/2026	03/25/2026	2,057.86
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	03/01/2026	03/25/2026	1,717.71
3140Q1DT4	FN BZ5513	03/01/2026	03/25/2026	1,890.00
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	03/01/2026	03/26/2026	1,419.57



## Income/Dividend Received

3130AMWW8	FHLBANKS 1:00 09/30/26 '25	03/30/2026	03/30/2026	1,705.00
<b>US BANK - TOTAL</b>				<b>133,310.81</b>
<b>TOTAL</b>				<b>133,310.81</b>



## Contribution/Withdrawals and Expenses

	POST DATE	PAR VALUE	TOTAL
<b>PARADISE REC AND PARK DISTRICT</b>			
CUSTODY FEE			
	03/25/2026	(209.46)	(209.46)
<b>CUSTODY FEE TOTAL</b>		<b>(209.46)</b>	<b>(209.46)</b>
MANAGEMENT FEE			
	03/30/2026	(1,963.92)	(1,963.92)
<b>MANAGEMENT FEE TOTAL</b>		<b>(1,963.92)</b>	<b>(1,963.92)</b>



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
3133ETBF3	FED FARM CR BNKS 4.000 04/01/30	04/01/2026	12,000.00
79768HJN9	SAN FRANCISCO (CITY & COUNT 4.655 10/01/27 '27	04/01/2026	9,193.63
13607FDD5	CDN IMPERIAL 04/13/26	04/13/2026	13,401.43
3133EPFU4	FED FARM CR BNKS 3.500 04/12/28	04/13/2026	9,625.00
74265IDZ2	PEFCO 3.900 10/15/27	04/15/2026	9,262.50
14319WAD8	CARMAX-251-A3	04/15/2026	2,016.67
34535EAD4	FCAOT-24A-A3	04/15/2026	713.01
166756BJ4	CHEVRON USA 4.300 10/15/30 '30	04/15/2026	18,788.61
02582JKV1	AXCMT-254-A	04/15/2026	731.00
90355GPO3	UBS USA 4.350 07/17/29	04/17/2026	919.94
3140QIDT4	FN BZ5513	04/25/2026	2,092.50
3140Q2C97	FN BZ6395	04/25/2026	2,009.83
3140LKDR1	FNBS8211	04/25/2026	1,175.42
3132XFDR6	FHWN1011	04/25/2026	951.53
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	04/27/2026	1,893.06
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	04/27/2026	1,415.78
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	04/27/2026	2,309.00
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	04/27/2026	2,011.37
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	04/27/2026	1,726.67
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	04/27/2026	1,717.71
91282CJF9	US TREASURY 4.875 10/31/28	04/30/2026	9,506.25
91282CKP5	US TREASURY 4.625 04/30/29	04/30/2026	11,909.38
<b>APR 2026 TOTAL</b>			<b>115,370.27</b>
166764BX7	CHEVRON 1.995 05/11/27 '27	05/11/2026	3,491.25
30303MAB8	META PLATFORMS 4.200 11/15/30 '30	05/15/2026	13,440.00
14319WAD8	CARMAX-251-A3	05/15/2026	2,016.67
34535EAD4	FCAOT-24A-A3	05/15/2026	667.65
9128284N7	US TREASURY 2.875 05/15/28	05/15/2026	7,187.50



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
02582JKV1	AXCMT-254-A	05/15/2026	731.00
90365GPQ3	UBS USA 4.350 07/17/29	05/18/2026	890.26
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	05/25/2026	1,726.67
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	05/25/2026	1,412.57
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	05/25/2026	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	05/25/2026	1,717.71
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	05/25/2026	2,007.11
3140Q1DT4	FN BZ5513	05/25/2026	2,028.91
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	05/25/2026	2,309.00
3140LKDR1	FNBS8211	05/25/2026	1,142.15
3140Q2C97	FN BZ6395	05/25/2026	1,946.61
3132XFDR6	FHWN1011	05/25/2026	920.22
3133ENEQ9	FED FARM CR BNKS 1.640 05/24/27*25	05/26/2026	2,870.00
<b>MAY 2026 TOTAL</b>			<b>48,463.61</b>
2546732B1	CAPITL ONE NA 4.900 11/30/27	06/01/2026	5,904.57
91282CMA6	US TREASURY 4.125 11/30/29	06/01/2026	13,406.25
20772KPB9	CONNECTICUT ST 1.990 06/01/30	06/01/2026	3,731.25
91282CKT7	US TREASURY 4.500 05/31/29	06/01/2026	10,125.00
023135BR6	AMAZON.COM 1.200 06/03/27 27	06/03/2026	4,500.00
023135BS4	AMAZON.COM 1.500 06/03/30 30	06/03/2026	5,437.50
3130AAAG3	FHLBANKS 2.625 12/11/26	06/11/2026	4,790.63
34535EAD4	FCAOT-24A-A3	06/15/2026	624.21
02582JKV1	AXCMT-254-A	06/15/2026	731.00
742651EA6	PEFCO 4.300 12/15/28	06/15/2026	12,362.50
14319WAD8	CARMAX-251-A3	06/15/2026	2,016.67
90365GPQ3	UBS USA 4.350 07/17/29	06/17/2026	919.94
22533UJF7	CREDIT AGRIN Y 06/18/26	06/18/2026	17,415.00
4581XODG0	IDB 2.250 06/18/29 MTN	06/18/2026	5,625.00



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
3133EPNH4	FED FARM CR BNKS 3.875 06/21/28	06/22/2026	9,687.50
3130AQF65	FHLBANKS 1.250 12/21/26	06/22/2026	2,187.50
3140Q2C97	FN BZ 6395	06/25/2026	1,946.49
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	06/25/2026	2,309.00
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	06/25/2026	1,726.67
3137HJY9	FHMS K-534 A2 4.7 11/25/2029	06/25/2026	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	06/25/2026	1,717.71
3140LKDR1	FN BS 8211	06/25/2026	1,143.24
3132XFDR6	FH WN 1011	06/25/2026	919.68
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	06/25/2026	2,002.58
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	06/25/2026	1,409.16
3140Q1DT4	FN BZ 5513	06/25/2026	2,029.42
91282CPR6	US TREASURY 3.625 12/31/30	06/30/2026	10,875.00
<b>JUN 2026 TOTAL</b>			<b>127,501.79</b>
3133EN5N6	FED FARM CR BNKS 4.000 01/06/28	07/06/2026	9,400.00
3130AMWV0	FHLBANKS 2.000 07/07/28	07/07/2026	5,000.00
14319WAD8	CARMAX-251-A3	07/15/2026	2,016.67
02582JKV1	AXCMT-254-A	07/15/2026	731.00
34535EAD4	FCAOT-24A-A3	07/15/2026	581.45
90355GPQ3	UBS USA 4.350 07/17/29	07/17/2026	890.26
89235MPT2	TOYOTA FINL SVGS 4.450 07/18/29	07/20/2026	5,384.38
3133ELY32	FED FARM CR BNKS 0.550 07/22/26	07/22/2026	42,291.00
3133ELY32	FED FARM CR BNKS 0.550 07/22/26	07/22/2026	825.00
3132XFDR6	FH WN 1011	07/27/2026	918.98
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	07/27/2026	2,309.00
3140Q1DT4	FN BZ 5513	07/27/2026	2,027.11
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	07/27/2026	1,998.29
3140Q2C97	FN BZ 6395	07/27/2026	1,944.71



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	07/27/2026	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	07/27/2026	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	07/27/2026	1,717.71
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	07/27/2026	1,405.95
3140LKDR1	FNBS8211	07/27/2026	1,140.52
742718GF0	PROCTER GAMBLE 4.350 01/29/29	07/29/2026	10,875.00
91282CFB2	US TREASURY 2.750 07/31/27	07/31/2026	7,562.50
91282CMG3	US TREASURY 4.250 01/31/30	07/31/2026	12,750.00
<b>JUL 2026 TOTAL</b>			<b>115,454.53</b>
801139AE6	SANTA ANA CALIF PENSION OBL 1176 08/01/26	08/01/2026	53,557.20
3133EAG44	FED FARM CR BNKS 2.630 08/03/26	08/03/2026	21,007.45
880591EU2	TVA 2.875 02/01/27	08/03/2026	5,031.25
801139AE6	SANTA ANA CALIF PENSION OBL 1176 08/01/26	08/03/2026	2,234.40
250375LA8	DESERT CALIF CMNTY COLLEGE 3.000 08/01/27	08/03/2026	4,800.00
3133EAG44	FED FARM CR BNKS 2.630 08/03/26	08/03/2026	4,050.20
54438CYN6	LOS ANGELES CALIF CMNTY COL 1.806 08/01/30	08/03/2026	4,515.00
13063EGT7	CALIFORNIA STATE 4.500 08/01/29	08/03/2026	10,237.50
713448GB8	PEPSICO 4.600 02/07/30 '30	08/07/2026	10,925.00
037833ED8	APPLE 1.650 02/08/31'30	08/10/2026	4,537.50
14319WAD8	CARMAX-251-A3	08/17/2026	2,016.67
34535EAD4	FCAOT-24A-A3	08/17/2026	539.47
90355GPO3	UBS USA 4.350 07/17/29	08/17/2026	919.94
76913CBB4	RIVERSIDE CNTY CALIF PENSIO 2.963 02/15/27	08/17/2026	7,407.50
02582JKV1	AXCMT-254-A	08/17/2026	731.00
30231GBE1	EXXON MOBIL 2.440 08/16/29 '29	08/17/2026	3,965.00
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	08/25/2026	1,993.74
3140Q2C97	FN BZ6395	08/25/2026	1,943.93
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	08/25/2026	1,402.53



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	08/25/2026	2,309.00
3140LKDR1	FNBS8211	08/25/2026	1,140.03
3132XFDR6	FHWN1011	08/25/2026	918.37
3140Q1DI4	FNBS5513	08/25/2026	2,026.52
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	08/25/2026	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	08/25/2026	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	08/25/2026	1,717.71
91282CNX5	US TREASURY 3.625 08/31/30	08/31/2026	10,875.00
91282CKD2	US TREASURY 4.250 02/28/29	08/31/2026	10,625.00
91282CHX2	US TREASURY 4.375 08/31/28	08/31/2026	10,828.13
<b>AUG 2026 TOTAL</b>			<b>185,940.01</b>
799017WC8	SANMATEO CALIF UN-HIGH SCH 2:187 09/01/27	09/01/2026	5,467.50
478160DH4	JOHNSON&JOHNSON 4.550 03/01/28 '28	09/01/2026	11,375.00
3130AXEL8	FHLBANKS 4.750 09/08/28	09/08/2026	9,618.75
02582JKV1	AXCMT-254-A	09/15/2026	731.00
3133ENL99	FED FARM CR BNKS 3.375 09/15/27	09/15/2026	5,906.25
880591EZ1	TVA 3.875 03/15/28	09/15/2026	11,625.00
58933YBQ7	MERCK & CO 4.150 09/15/30 '30	09/15/2026	9,856.25
14319WAD8	CARMAX-251-A3	09/15/2026	2,016.67
34535EAD4	FOAOT-24A-A3	09/15/2026	498.66
90355GPO3	UBS USA 4.350 07/17/29	09/17/2026	919.94
3133EP5J5	FED FARM CR BNKS 4.125 03/20/29	09/21/2026	10,312.50
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	09/25/2026	1,223.93
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	09/25/2026	2,309.00
3132XFDR6	FHWN1011	09/25/2026	917.69
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	09/25/2026	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	09/25/2026	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	09/25/2026	1,717.71



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
3140LKDR1	FNBS8211	09/25/2026	1,138.32
3140QIDT4	FN BZ5513	09/25/2026	2,025.33
3140Q2C97	FN BZ6395	09/25/2026	1,942.75
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	09/25/2026	1,989.42
3130AMWW8	FHLBANKS 1100 09/30/26 '25	09/30/2026	1,705.00
3130AMWW8	FHLBANKS 1100 09/30/26 '25	09/30/2026	41,075.00
<b>SEP 2026 TOTAL</b>			<b>128,056.66</b>
79768HJN9	SAN FRANCISCO (CITY & COUNT 4.655 10/01/27 '27	10/01/2026	9,193.63
3133ETBF3	FED FARM CR BNKS 4.000 04/01/30	10/01/2026	12,000.00
3133EPFU4	FED FARM CR BNKS 3.500 04/12/28	10/13/2026	9,625.00
14319WAD8	CARMAX-251-A3	10/15/2026	2,016.67
166756BJ4	CHEVRON USA 4.300 10/15/30 '30	10/15/2026	13,975.00
02582JKV1	AXGMT-254-A	10/15/2026	731.00
74265IDZ2	PEFCO 3.900 10/15/27	10/15/2026	9,262.50
34535EAD4	FCAOT-24A-A3	10/15/2026	460.07
90355GPO3	UBS USA 4.350 07/17/29	10/19/2026	890.26
3140Q2C97	FN BZ6395	10/26/2026	1,942.63
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	10/26/2026	2,309.00
3140QIDT4	FN BZ5513	10/26/2026	2,026.08
3140LKDR1	FNBS8211	10/26/2026	1,139.63
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	10/26/2026	1,985.09
3132XFDR6	FHWN1011	10/26/2026	916.97
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	10/26/2026	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	10/26/2026	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	10/26/2026	1,717.71
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	10/26/2026	1,221.07
<b>OCT 2026 TOTAL</b>			<b>75,097.29</b>
91282CJF9	US TREASURY 4.875 10/31/28	11/02/2026	9,506.25



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
91282CKP5	US TREASURY 4.625 04/30/29	11/02/2026	11,909.38
63873KL21	NATIXIS NY 11/02/26	11/02/2026	15,189.53
63873KL54	NATIXIS NY 11/05/26	11/05/2026	11,811.67
09659CLA4	BNP PARIBAS NY 11/10/26	11/10/2026	15,824.79
166764BX7	CHEVRON 1.995 05/11/27 '27	11/12/2026	3,491.25
30303MAB8	META PLATFORMS 4.200 11/15/30 '30	11/16/2026	12,600.00
14319WAD8	CARMAX-251-A3	11/16/2026	2,016.67
34535EAD4	FCAOT-24A-A3	11/16/2026	422.99
9128284N7	US TREASURY 2.875 05/15/28	11/16/2026	7,187.50
02582JKV1	AXCMT-254-A	11/16/2026	731.00
90355GPQ3	UBS USA 4.350 07/17/29	11/17/2026	919.94
3133ENEQ9	FED FARM CR BNKS 1.640 05/24/27 '25	11/24/2026	2,870.00
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	11/25/2026	2,309.00
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	11/25/2026	1,105.24
3140LKDR1	FNBS8211	11/25/2026	1,127.69
3140Q2C97	FN BZ6395	11/25/2026	1,938.49
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	11/25/2026	1,980.49
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	11/25/2026	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	11/25/2026	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	11/25/2026	1,717.71
3140Q1DT4	FN BZ5513	11/25/2026	2,020.10
3132XFDR6	FHWN1011	11/25/2026	916.04
2546732B1	CAPITL ONE NA 4.900 11/30/27	11/30/2026	6,002.43
91282CKT7	US TREASURY 4.500 05/31/29	11/30/2026	10,125.00
91282CMA6	US TREASURY 4.125 11/30/29	11/30/2026	13,406.25
<b>NOV 2026 TOTAL</b>			<b>140,814.38</b>
20772KPB9	CONNECTICUT ST 1.990 06/01/30	12/01/2026	3,731.25
023135BS4	AMAZON.COM 1.500 06/03/30 '30	12/03/2026	5,437.50



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
023135BR6	AMAZON.COM 1.200 06/03/27 '27	12/03/2026	4,500.00
60710WM43	MIZUHO BANK NY 12/04/26	12/04/2026	10,362.92
3130AAAG3	FHLBANKS 2.625 12/11/26	12/11/2026	4,790.63
3130AAAG3	FHLBANKS 2.625 12/11/26	12/11/2026	21,056.85
74265IEA6	PEFCO 4.300 12/15/28	12/15/2026	12,362.50
14319WAD8	CARMAX-251-A3	12/15/2026	1,947.98
02582JKV1	AXCMT-254-A	12/15/2026	731.00
34535EAD4	FOAOT-24A-A3	12/15/2026	386.72
90355GPO3	UBS USA 4.350 07/17/29	12/17/2026	890.26
4581XODG0	IDB 2.250 06/18/29 MTN	12/18/2026	5,625.00
3133EPNH4	FED FARM CR BNKS 3.875 06/21/28	12/21/2026	9,687.50
3130AQF65	FHLBANKS 1.250 12/21/26	12/21/2026	2,187.50
3130AQF65	FHLBANKS 1.250 12/21/26	12/21/2026	43,268.40
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	12/25/2026	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	12/25/2026	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	12/25/2026	1,717.71
3140Q1DT4	FN BZ5513	12/25/2026	2,019.93
3140LKDR1	FN BS8211	12/25/2026	1,126.53
3132XFDR6	FHWN1011	12/25/2026	915.43
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	12/25/2026	865.14
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	12/25/2026	1,976.13
3140Q2C97	FN BZ6395	12/25/2026	1,937.92
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	12/25/2026	2,309.00
91282CPR6	US TREASURY 3.625 12/31/30	12/31/2026	10,875.00
<b>DEC 2026 TOTAL</b>			<b>154,393.79</b>
3133EN5N6	FED FARM CR BNKS 4.000 01/06/28	01/06/2027	9,400.00
3130AMWV0	FHLBANKS 2.000 07/07/28	01/07/2027	5,000.00
02582JKV1	AXCMT-254-A	01/15/2027	731.00



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
34535EAD4	FCAOT-24A-A3	01/15/2027	352.29
14319WAD8	CARMAX-251-A3	01/15/2027	1,856.93
89235MPT2	TOYOTA FINL SVGS 4.450 07/18/29	01/19/2027	5,473.62
90355GPQ3	UBS USA 4.350 07/17/29	01/19/2027	919.94
3132XFDR6	FHWN1011	01/25/2027	914.71
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	01/25/2027	1,971.50
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	01/25/2027	2,309.00
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	01/25/2027	153.62
3137BVZ82	FHMS K-063 A2 3.43 01/25/2027	01/25/2027	13,776.01
3140Q1DT4	FN BZ5513	01/25/2027	2,015.99
3140Q2C97	FN BZ6395	01/25/2027	1,935.04
3140LKDR1	FN BS8211	01/25/2027	1,116.25
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	01/25/2027	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	01/25/2027	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	01/25/2027	1,717.71
742718GF0	PROCTER GAMBLE 4.350 01/29/29	01/29/2027	10,875.00
<b>JAN 2027 TOTAL</b>			<b>64,203.61</b>
880591EU2	TVA 2.875 02/01/27	02/01/2027	16,915.85
880591EU2	TVA 2.875 02/01/27	02/01/2027	5,031.25
250375LA8	DESERT CALIF CMNTY COLLEGE 3.000 08/01/27	02/01/2027	4,800.00
54438CYN6	LOS ANGELES CALIF CMNTY COL 1.806 08/01/30	02/01/2027	4,515.00
13063EGT7	CALIFORNIA STATE 4.500 08/01/29	02/01/2027	10,237.50
91282CFB2	US TREASURY 2.750 07/31/27	02/01/2027	7,562.50
91282CMG3	US TREASURY 4.250 01/31/30	02/01/2027	12,750.00
713448GB8	PEPSICO 4.600 02/07/30 '30	02/08/2027	10,925.00
037833ED8	APPLE 1.650 02/08/31'30	02/08/2027	4,537.50
76913CBB4	RIVERSIDE CNTY CALIF PENSIO 2.963 02/15/27	02/15/2027	41,935.00
14319WAD8	CARMAX-251-A3	02/15/2027	1,767.20



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
34535EAD4	FCAOT-24A-A3	02/15/2027	319.32
76913CBB4	RIVERSIDE CNTY CALIF PENSIO 2.963 02/15/27	02/16/2027	7,407.50
02582JKV1	AXCMT-254-A	02/16/2027	731.00
30231GBE1	EXXON MOBIL 2.440 08/16/29 '29	02/16/2027	3,965.00
90355GPQ3	UBS USA 4.350 07/17/29	02/17/2027	919.94
30308AAH6	FRESB 2018-SB45 10F 3.16 11/25/2027	02/25/2027	1,967.11
3140Q2C97	FN BZ 6395	02/25/2027	1,933.34
3140LKDR1	FN BS 8211	02/25/2027	1,109.31
3137HCKV3	FHMS K-520 A2 5.18 03/25/2029	02/25/2027	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	02/25/2027	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	02/25/2027	1,717.71
3140Q1DT4	FN BZ 5513	02/25/2027	2,013.84
3132XFDR6	FHWN1011	02/25/2027	914.16
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	02/25/2027	2,309.00
<b>FEB 2027 TOTAL</b>			<b>149,969.03</b>
91282CKD2	US TREASURY 4.250 02/28/29	03/01/2027	10,625.00
91282CHX2	US TREASURY 4.375 08/31/28	03/01/2027	10,828.13
799017WC8	SAN MATEO CALIF UN HIGH SCH 2:187 09/01/27	03/01/2027	5,467.50
478160DH4	JOHNSON & JOHNSON 4.550 03/01/28 '28	03/01/2027	11,375.00
91282CNX5	US TREASURY 3.625 08/31/30	03/01/2027	10,875.00
3130AXEL8	FHLBANKS 4.750 09/08/28	03/08/2027	9,618.75
14319WAD8	CARMAX-251-A3	03/15/2027	1,678.08
34535EAD4	FCAOT-24A-A3	03/15/2027	288.73
02582JKV1	AXCMT-254-A	03/15/2027	731.00
3133ENL99	FED FARM CR BNKS 3.375 09/15/27	03/15/2027	5,906.25
880591EZ1	TVA 3.875 03/15/28	03/15/2027	11,625.00
58933YBQ7	MERCK & CO 4.150 09/15/30 '30	03/15/2027	9,856.25
90355GPQ3	UBS USA 4.350 07/17/29	03/17/2027	830.91



**Projected Income**  
For the Period April 01, 2026 to March 31, 2027

CUSIP	DESCRIPTION	POST DATE	AMOUNT
3133EP5J5	FED FARM CR BNKS 4:125 03/20/29	03/22/2027	10,312.50
3137HCKV3	FHMS K-520 A2 5:18 03/25/2029	03/25/2027	1,726.67
3137HJ5Y9	FHMS K-534 A2 4.7 11/25/2029	03/25/2027	1,958.33
3137HAST4	FHMS K-509 A2 4.85 09/25/2028	03/25/2027	1,717.71
3140Q1DT4	FN BZ5513	03/25/2027	2,013.62
3137HFF59	FHMS K-527 A2 4.618 07/25/2029	03/25/2027	2,309.00
30308AAH6	FRESB 2018-SB45 10F 3:16 11/25/2027	03/25/2027	1,962.71
3132XFDR6	FHWN1011	03/25/2027	913.66
3140LKDR1	FNBS8211	03/25/2027	1,105.81
3140Q2C97	FN BZ6395	03/25/2027	1,932.81
<b>MAR 2027 TOTAL</b>			<b>115,658.41</b>
<b>GRAND TOTAL</b>			<b>1,420,923.37</b>

## Disclosure

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**M E E D E R**  
PUBLIC FUNDS



0000074-0000332 PDF 944625

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

**California CLASS**

**California CLASS**

**Average Monthly Yield: 3.6918%**

		<b>Beginning Balance</b>	<b>Contributions</b>	<b>Withdrawals</b>	<b>Income Earned</b>	<b>Income Earned YTD</b>	<b>Average Daily Balance</b>	<b>Month End Balance</b>
CA-01-0077-0001	CC Reserve Fund	1,116,799.09	0.00	0.00	3,388.84	13,624.94	1,116,912.05	1,120,187.93
<b>TOTAL</b>		<b>1,116,799.09</b>	<b>0.00</b>	<b>0.00</b>	<b>3,388.84</b>	<b>13,624.94</b>	<b>1,116,912.05</b>	<b>1,120,187.93</b>



CC Reserve Fund

Account Summary

Average Monthly Yield: 3.6918%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,116,799.09	0.00	0.00	3,388.84	13,624.94	1,116,912.05	1,120,187.93

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
04/01/2026	Beginning Balance			1,116,799.09	
04/30/2026	Income Dividend Reinvestment	3,388.84			
04/30/2026	Ending Balance			1,120,187.93	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
04/01/2026	0.000101363	3.6987%
04/02/2026	0.000404136	3.6878%
04/03/2026	0.000000000	3.6878%
04/04/2026	0.000000000	3.6878%
04/05/2026	0.000000000	3.6878%
04/06/2026	0.000101144	3.6918%
04/07/2026	0.000100968	3.6853%
04/08/2026	0.000100593	3.6717%
04/09/2026	0.000100089	3.6533%
04/10/2026	0.000300831	3.6601%
04/11/2026	0.000000000	3.6601%
04/12/2026	0.000000000	3.6601%
04/13/2026	0.000100847	3.6809%
04/14/2026	0.000101276	3.6966%
04/15/2026	0.000101894	3.7191%
04/16/2026	0.000102498	3.7412%
04/17/2026	0.000305820	3.7208%
04/18/2026	0.000000000	3.7208%
04/19/2026	0.000000000	3.7208%
04/20/2026	0.000101174	3.6929%
04/21/2026	0.000101092	3.6899%
04/22/2026	0.000101103	3.6903%
04/23/2026	0.000101099	3.6901%
04/24/2026	0.000304035	3.6991%
04/25/2026	0.000000000	3.6991%
04/26/2026	0.000000000	3.6991%
04/27/2026	0.000101378	3.7003%
04/28/2026	0.000100579	3.6711%
04/29/2026	0.000101056	3.6885%
04/30/2026	0.000101450	3.7029%

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.**

# Staff Report

May 13, 2026



DATE: 4/23/2026  
 TO: Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 Kristi Sweeney, Assistant District Manager  
 SUBJECT: Operational Readiness Report for Paradise Community Center (PCC)  
*(Information Only)*

## Summary

With a variety of new facilities coming online for the District, staff will periodically provide information on the finances, staffing, and challenges that the District faces. This will provide BOD members with the insight to tackle upcoming related actions or policies. This Operational Readiness Plan for the PCC is intended as a brief report to outline staffing, programming, maintenance, and budgetary needs. Staff seek BOD feedback and questions on the current operations and forthcoming plans.

### 1. Background

Over the past several years, the Paradise Recreation and Park District (PRPD) has collaborated with the Paradise Community Center (PCC), to rebuild and plan for the long-term operation of the Center. Following the successful completion of a Memorandum of Understanding (MOU), the two organizations determined that transferring the facility to PRPD will ensure the best long-term success. District staff began to outline the steps necessary for operations, even prior to transfer (Attachment A). The PCC presented keys to the District and the Deed in December 2025. Since that time, the District has already providing services to the community under initial funding from the Neighbor-to-Neighbor grant program and now as a subrecipient under the Town of Paradise's Community Development Block Grant (CDBG) from the US Department of Housing and Urban Development (HUD).

### 2. Fiscal Impact

In the September 18, 2025, BOD PCC report, staff noted operational costs at over \$100,000 annually, with potential offsets from rentals and sponsorships (though this may grow slowly initially). So far, the cost estimate is about right (Attachment B). Some of the labor costs for programming will be offset with a Town of Paradise (TOP) grant (up to \$100K into June 2027).

The District is developing a fee schedule for the District to use by July 1, 2026 (anticipated for an initial review at the May Finance Committee meeting). The proposed initial public rates will be based on inflation-adjusted Terry Ashe Recreation Center (TARC) rates plus a percentage of overhead costs. This fee may be relatively short-lived as a forthcoming fee update for all facilities will come before the BOD.

As per District Manager direction, currently staff utilize internal rates based on TARC rates when billing for grant reimbursement through the Neighbor-to-Neighbor program for classes and drop-in hours that took place in Quarter 1, 2026. These fees resulted in \$4,050 in rental income for the PCC facility.

In addition, the District received an initial \$100K and an additional \$443K (in April) from the former non-profit organization that gifted the facility to PRPD. While these initial funds provide some comfort that the building is "paying its way", staff recommends that these funds become part of District reserves (Capital Improvements for the building and potentially current operations). Expenditures for capital improvements, contents, and audio-visual equipment are built into the current and proposed budgets.

Staff will continue to collect information on building costs, staffing, and utilities (gas, water, garbage, electricity, trash, internet, and costs such as security). After some challenges with transferring the accounts, utilities are now up to date. Especially when we can provide a full year's worth of data (starting with FY 2026-27), the profit and loss reports will be an effective way to track operational costs and revenue. This provides a snapshot of fiscal health and financial trends of operations. We will likely fold this information into the annual Recreation Report. Staff will focus on revenue generation for the building and events over the next year.

### 3. Discussion

The PCC is open for several classes and open hours targeted for seniors, currently approximately 10 hours per week. The facility is open and available for most of the work week with special arrangements needed for staff on weekends or evenings. There are still some items left to discuss or complete. These may be summarized as:

- **Facility and maintenance:**
  - **SitelQ** will be conducting an energy audit of the building and recommendations for solar (we expect recommendations later in 2026).
  - **Architectural Nexus** is working on an assessment of the facility (internal design and contents recommendations expected later in 2026).
  - **Internet and Communications** – After a delay on the bill transfer, they should be operational this month.
  - **Coordination:** Staff will be meeting with Paradise Performing Arts Center (PPAC) to gain familiarity with any existing obligations or agreements on the parking lot and beneficial coordination and communication.
  - **Kitchen:** Staff members are researching best practices for renting the kitchen. The District will offer food handling training for our staff and build in the requirements for food handling certification into the fee schedule for the facility. We have found that 2 pathways seem to be a good approach.
    - **“Prep” kitchen rentals** - the requirements are similar as TARC with people renting the kitchen as a prep area and limited use of equipment.
    - For full use of the **commercial kitchen** and equipment, CARPD recommended that we only allow larger organizations and businesses (not just a family renting it) who have commercial kitchen experience and even a food handlers card. They also suggest a holding deposit as many of the items in the kitchen have a high dollar value if replacement is needed.
- **Programs:**
  - **Building Uses:** Though it may take time, the District is developing programming and seeks “anchor” tenets to use the building on a regular basis and to ensuring diverse programming to meet community needs. The District is working to see if past partners may be interested in returning to the center.
 

Staff is developing new programs, including exploring the concept of a PRPD process to provide subsidized rates for entities that may use the facility for community services, fundraising, or other services. If it moves forward, this program would be brought to the BOD likely as part of an overall PRPD community grant proposal process.
  - **Capacity:** We will continue to increase staff capacity and equipment, furnishings, and supplies for new classes, workshops, and events with the intention of extending operations as demand increases. Staff are planning special events with staffing for senior prom, poker nights, and karaoke events.
  - **Management Staff:** At one point, staff considered facility management options such as third-party management or developing a new position. After consideration, Staff will be pursuing a new job description and recruitment through the Personnel Committee and BOD. This allows the District to develop long-term capacity, controlled use of the facility, and less costs related to revenue.
  - **Current Programming:**
    - Senior Golden Gatherings – drop-in hours Mondays and Fridays 10:30 am – 1:30 pm
    - Senior Fitness – Mondays and Wednesdays 11:00 am – 12:00 pm
    - Mixed-Level Yoga – Tuesdays and Thursdays 9:30 – 10:30 am

Despite many challenges to come, the PCC provides a unique opportunity to restore an essential community asset. As pointed out in the BOD transfer report, “while it may take a year or two to develop sufficient revenue and programming and staff is confident that we will be able to develop new partnerships and programs for the community.”

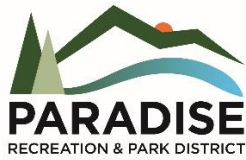
Staff anticipate further recommendations over the next couple of years associated with marketing, operations, and management.

#### Attachments:

- A. PCC Facility Start-up (4/9/2025)
- B. PCC Profit and Loss – FY to date
- C. PCC detailed expenses.

Document1  
5/6/2026

# Memo



Date: 4/9/2025  
 To: Staff  
 From: Dan Efseaff, District Manager  
 CC:  
 Subject: **Paradise Community Center (PCC) – Operational Launch Plan**

The following is a general timeline, and tasks associated with the Operational Launch Plan for the Paradise Community Center (PCC). This is provided as a guide and suggestions are welcome.

## I. Phase 1: Planning & Pre-Operational (Months 1–3)

**Goal:** Lay the groundwork for operations, staffing, logistics, and community engagement.

### Tasks:

- **Finalize Transfer Agreement**
  - Confirm legal documentation and asset handoff
- **Facility Assessment**
  - Walkthrough with building inspector
  - Develop punch list for completion
- **Establish Project Team**
  - Assign internal PRPD project manager
  - Form advisory group (internal + community reps)
- **Define Mission & Use Priorities**
  - Align with PRPD strategic goals
  - Incorporate community needs
- **Facility Use Policy Review**
  - Evaluate fit with existing PRPD by-laws and fee structure
  - Draft proposed guidelines specific to this facility
- **Develop Pro-forma**
  - Develop a pro-forma for the building which can serve as a future content for a draft business plan.
  - Review plan with BOD and revise fees and strategies based on assumptions.

### Deliverables:

- Operational Plan Draft
- Budget forecast
- Initial project timeline
- Use Policy Addendum (if needed)

## II. Phase 2: Staffing, Outreach & Facility Completion (Months 3–6)

**Goal:** Finalize facility readiness and begin outreach to tenants and renters.

### Tasks:

- **Hire/Reassign Key Staff**
  - Facility Coordinator (PT or FT)
  - Maintenance/Custodial (shared or contracted)
  - Admin support for scheduling
- **Complete Facility Construction/Facility Modification**
  - HVAC, ADA access, flooring, tech/AV, signage
- **Procure Facility Contents**
  - Tables, chairs, AV equipment, kitchenware, signage
- **Develop Rental Model**
  - Hourly/Daily rates for non-profits, private groups
  - Tiered model for anchor tenants (discounted leases)
- **Engage Potential Anchor Tenants**
  - Non-profits (arts, seniors, recovery, education)
  - Co-working spaces, small business groups
- **Build Booking System**
  - Use existing PRPD tool or new platform

### Deliverables:

- Rental & Use Rate Sheet (Board approved)
- Anchor tenant agreement template
- Facility inventory list
- Staff onboarding plan

## III. Phase 3: Programming & Soft Opening (Months 6–9)

**Goal:** Activate space with limited programming and secure early rentals.

### Tasks:

- **Launch Community Programs**
  - Pilot classes: art, dance, yoga, senior services
  - Invite local instructors for partnerships
- **Marketing & Promotion**
  - Website updates, flyer distribution, open house
  - Press release + social media push
- **Event Recruitment**
  - Contact community groups for booking

- Promote to Ridge-area non-profits
- **Anchor Tenant Negotiations**
  - Finalize MOUs or lease agreements
- **Develop Use Calendar**
  - Prioritize community-focused events
  - Identify "dead" time for strategic outreach or subsidized rentals

**Deliverables:**

- Event & Class Calendar
- First round of bookings
- Anchor tenant list
- Community Feedback Survey

**IV. Phase 4: Grand Opening & Full Operations (Months 9–12)**

**Goal:** Fully operational venue with a growing calendar of community use.

**Tasks:**

- **Host Grand Opening Event (or earlier?)**
  - Invite press, donors, community leaders
  - Showcase facility features
- **Evaluate and Adjust Operations**
  - Refine rental processes, staff duties
  - Adjust fees, hours, policies as needed
- **Create Community Partner Program**
  - Discounts for recurring renters
  - Community engagement incentives
- **Launch Quarterly Programming Themes**
  - Seasonal events, speaker series, youth nights
- **Track Performance Metrics**
  - Bookings/month, income, participation, satisfaction

**Deliverables:**

- Annual Operations Report (Year 1)
- Refined Facility Handbook
- Ongoing recruitment strategy for tenants and programs

**V. Suggested Facility Hours (subject to adjustment):**

- Develop office hours
- Suggested Facility rental hours
  - **Weekdays (Mon–Fri): 9 AM – 9 PM**

- **Weekends (Sat–Sun):** 8 AM – 10 PM (rental-based)

## VI. Other Considerations:

Much of this has been worked out, but included to make sure that we've addressed it properly.

- ADA & Accessibility compliance
- Emergency procedures (security, evacuation)
- Custodial & cleaning contracts
- Internet/Wi-Fi infrastructure
- Parking logistics
- Insurance and liability for renters

[https://paradisepprd.sharepoint.com/sites/ParksPlanning/Shared Documents/Paradise\\_Community\\_Center\\_PCC/1.Admin/PRPD\\_PCC\\_Coordination\\_Meetings/PRPD\\_PCC.Facility\\_Start-up\\_25.0409.docx](https://paradisepprd.sharepoint.com/sites/ParksPlanning/Shared%20Documents/Paradise_Community_Center_PCC/1.Admin/PRPD_PCC_Coordination_Meetings/PRPD_PCC.Facility_Start-up_25.0409.docx)

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04/15/26

Accrual Basis

**PRPD**  
**Profit & Loss by Class**  
 July 1, 2025 through April 15, 2026

	PCC1 General	
	(Paradise Community Center)	
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4400 · Donation & Fundraising Income	100,000.00	
<b>Total Income</b>	100,000.00	
<b>Gross Profit</b>	100,000.00	
<b>Expense</b>		
5000 · Payroll Expenses		
5010 · Wages & Salaries	21,760.49	
5020 · Employer Taxes	1,647.99	
5030 · Employee Benefits	2,196.67	
<b>Total 5000 · Payroll Expenses</b>	25,605.15	
5280 · Equip., Tools & Furn (<\$5k)		
5282 · Office ET&F	11,851.88	
5286 · Small Tools & Equipment	2,893.01	
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	14,744.89	
5330 · Professional & Outside services		
5338 · Other Prof. & Outside Labor	1,465.00	
<b>Total 5330 · Professional &amp; Outside services</b>	1,465.00	
5360 · Repair & Maintenance		
5361 · Building R&M	1,246.60	
5363 · General R&M	102.26	
5364 · Grounds R&M	3,582.64	
5367 · Janitorial	1,664.97	
5368 · Security	906.65	
<b>Total 5360 · Repair &amp; Maintenance</b>	7,503.12	
5370 · Supplies - Consumable		
5374 · Safety & staff supplies	293.90	
<b>Total 5370 · Supplies - Consumable</b>	293.90	
5380 · Taxes, Lic., Notices & Permits	201.00	
5390 · Telephone & Internet	450.00	
5400 · Transportation, Meals & Travel		
5406 · Meals	349.45	
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	349.45	
5410 · Utilities		
5414 · Water	421.67	
5416 · Garbage	2,632.65	
<b>Total 5410 · Utilities</b>	3,054.32	
<b>Total Expense</b>	53,666.83	
<b>Net Ordinary Income</b>	46,333.17	
<b>Net Income</b>	46,333.17	

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04/15/26

Accrual Basis

**PRPD**  
**Profit & Loss by Class**  
 July 1, 2025 through April 15, 2026

	<b>Total Paradise Community Center</b>	
<b>Ordinary Income/Expense</b>		
Income		
<b>4400 · Donation &amp; Fundraising Income</b>	100,000.00	
<b>Total Income</b>	100,000.00	
<b>Gross Profit</b>	100,000.00	
Expense		
<b>5000 · Payroll Expenses</b>		
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<b>Total 5370 · Supplies - Consumable</b>	293.90	
<b>5380 · Taxes, Lic., Notices &amp; Permits</b>	201.00	
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PRPD

04/15/26

**Profit & Loss by Class**

Accrual Basis

July 1, 2025 through April 15, 2026

	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>	
Income	
4400 · Donation & Fundraising Income	100,000.00
<b>Total Income</b>	<u>100,000.00</u>
<b>Gross Profit</b>	100,000.00
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<b>Total Expense</b>	<u>53,666.83</u>
<b>Net Ordinary Income</b>	<u>46,333.17</u>
<b>Net Income</b>	<u><u>46,333.17</u></u>

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04/15/26

Accrual Basis

**PRPD**  
**Transactions by Account**  
 As of April 15, 2026

Type	Date	Name	Source Name	Memo	Class	Debit	Balance
<b>1800 · Construction in Progress</b>							0.00
<b>1850 · CIP-Programs</b>							0.00
<b>1850.5 · Town of Paradise-CDBG</b>							0.00
Bill	02/23/26	Project Developmen...	PADGETT, SEAN	Coffee pot / supplies for senior drop in	Paradise ...	79.50	79.50
Bill	02/23/26	Project Developmen...	PADGETT, SEAN	Coffee pot / supplies for senior drop in	Paradise ...	26.72	106.22
Bill	03/01/26	Project Developmen...	COLUMBIA BANK	Supplies for senior drop in hours	Paradise ...	96.61	202.83
Bill	03/01/26	Project Developmen...	COLUMBIA BANK	Senior drop in hours	Paradise ...	450.28	653.11
Bill	03/25/26	Project Developmen...	SWEENEY, KRISTI	Senior drop in snacks	Paradise ...	29.97	683.08
Total 1850.5 · Town of Paradise-CDBG						683.08	683.08
Total 1850 · CIP-Programs						683.08	683.08
Total 1800 · Construction in Progress						683.08	683.08
<b>TOTAL</b>						<b>683.08</b>	<b>683.08</b>