



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, February 09, 2022, 6:00 pm

The public may listen to this meeting via computer or telephone. The public may submit comments prior to the meeting via email to BODclerk@paradisepdpd.com before 1:00 p.m. on the day of the meeting and they will be read into the record. Please use the link to join the webinar: <https://us02web.zoom.us/j/84518561101?pwd=TXRZdUNPTk5MNFM1SWdvdzlmZENUQT09> Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose), +1 346 248 7799 US (Houston), or +1 253 215 8782 US (Tacoma). Meeting ID: 845 1856 1101 Password: 6626

Members of the public may comment on Agenda items at 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.

1. CALL TO ORDER

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests
- 1.4. Special Presentations: Mark Thorp- Gold Nugget Museum Update

2. PUBLIC COMMENT

3. CONSENT AGENDA

- 3.1. Board Minutes: Regular Meeting of January 12, 2022
- 3.2. Correspondence: None
- 3.3. Payment of Bills/Disbursements (Warrants and Checks Report)
Check #053410 – 053589 & 900746 - 900760
- 3.4. Information Items (Acceptance only):
 - A. Approved Minutes for the November Safety Committee Meeting
 - B. Approved Minutes for the December Safety Committee Meeting

4. COMMITTEE REPORTS - NONE

5. REPORT

- 5.1. District Report

6. CLOSED SESSION - NONE

7. OLD BUSINESS - NONE

8. NEW BUSINESS

9. BOARD COMMENT

10. ADJOURNMENT

Adjourn to the next regular meeting on 3/9/2022 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

This institution is an equal opportunity provider and employer.

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

District Report

Meeting Date: February 9, 2022



DATE: 2/2/2022
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report

1. Updates

- a. Lakeridge Park Development – Staff are working to complete a Conditional Use Permit for the new parcel purchased in December 2021 to develop Lakeridge Park. The permit typically requires a \$13,094.67 application fee, but the County may waive the fee if the applicant is a public entity or nonprofit charitable organization or if the Board of Supervisors finds that it is otherwise in the public interest to do so.
- b. Oak Creek Park Development – Staff are working with Town of Paradise on a preliminary development review (PDR) application for future development of Oak Creek Park. The PDR is a free service offered by the Town that can help inform the District as to anticipated development limitations or requirements and potentially associated costs.

2. Administrative and Visitor Services

- a. Administrative Update- Front office staff are diligently working on updating the scheduling book for the facility; and making sure all programs, clubs, and events are properly scheduled for their specific dates and times. The Office Manager is currently working on redoing/updating the Staff Evaluation Schedule.

3. Finance

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), and Recovery Project for the Fiscal Year (Attachment E).
 - i. December's Tax Revenue was recorded in January's income.
 - ii. Utilities Electric was high because PG&E did not bill for the previous month and added it to the January bill. Both months include the cost of running the Ice rink.
- b. Impact Fees - For the month of January, the District received a total of \$13,941.64 in impact fees.
- c. Investments –
 - i. Five Star Bank Interest deposits: Investment Money Market = \$7,472.62 and Grant Money Market = \$39.50.
- d. FY 2021/2022 Mid-Year Budget Review – Staff have prepared a mid-year budget review report. (Attachment F).
- e. Updates
 - i. The annual audit is still in process. Staff has spoken to the auditor and hopes to get an estimated time of completion soon.

4. Parks

- a. Windy days - The wind caused a few trees to come down. The largest one was at lower Bille park, when it fell over, it unfortunately took out some water lines. Crews were quickly on it and removed it from the roadway. **(Figures 1 and 2)**
- b. Dismantling of Ice Rink - Another season of the Ice Rink has come to pass. We are so honored to bring this event to our town, the smiles and laughter from all that attend is worth the work. Crews have begone the dismantling. **(Figure 3)**
- c. Campfire Pet Memorial Bench - We have started the install of the bench for the Campfire Pet Memorial. It should be completed by the end of February. The location of the memorial will provide a breath-taking view to reflect from. **(Figure 4)**

- d. Up Coming Spring Project - We will be completing the ADA compliant accessible pathway from the upper Bille park playground to the restrooms. Last spring the walkway from the parking lot to the playground was finalized (phases #1 & #2), now it will be connect to the restrooms (phase #3). (Figures 5 and 6)

5. Programs

- a. Paradise Nuggets – With all the dry weather in January, the Paradise Nuggets baseball team began practicing on the large field at Moore Road three days a week. The Nuggets are an American Legion Baseball club that features 13 and 14 years old teens from Paradise. The PHS JV Baseball team is also planning to start practice at the Moore Road field in February.
- b. Kid's Fishing Day – PRPD is exiting to be planning for the Kid's Fishing Day to be held at Paradise Lake on Saturday, April 30. This will be the second year PRPD is hosting the event at the lake. Paradise Lake has been allotted 7,000 pounds of trout from the CA Department of Fish and Wildlife to be planted in March and April. PRPD will also be purchasing trout with money it received last year from the Butte Fish and Game Commission
- c. Current classis at TARC – Current recreation classes at the Terry Ashe Recreation Center include Tiny Tots Preschool, Tai Chi, Yoga, Judo, and Fit Fusion. We are working on a full schedule of classes and events for the upcoming spring and summer activity guide.

6. Outreach and Development

- a. Presentations – District Manager Efsaef provided updates to the Butte County Forest Advisory Committee (1/24/22) on trails, funding for Lakeridge and the upcoming Buffer Project. He also provided Magalia oriented updates at the Upper Ridge Community Council (1/27/22). Approximately 12 people attended a Snowgoose Festival Field trip on 1/30/22 and toured burn areas and saw work at Coutolenc Park and Paradise Lake
- b. Volunteer Program
- i. Break a Difference: New potential volunteer partner. Staff has been collaborating with Break A Difference to get volunteer support for wildlife recovery and fuel reduction in January 2022 at Crain Memorial Park. The project was cancelled due to COVID concerns with volunteers traveling across states. Staff is still collaborating to potentially have Break A Difference in Paradise during March alternative break.
 - ii. Paradise Lake: VROC/AmeriCorps volunteers will be assisting staff at Paradise Lake with fuel reduction, trail work, and invasive plant removal during the month of February.
 - iii. Mile Marker project - Staff along with the assistance of a volunteer are working to redo mile markers on Paradise Lake Trail. Trail has been measured out for distance and the number of mile markers accounted for. Mile markers will be keeping the same look with pressure treated wood.
 - iv. Ice Rink: AmeriCorps volunteers helped maintenance with ice rink take down for two days that consisted of mat removal, and general landscaping as needed.
 - v. Coutolenc Park: Fuel reduction efforts have been started (1/26/22) at Coutolenc to reduce excess slash and remove <8 in. diameter dead trees. Work will start around infrastructure(s) and move outward focusing on high priority areas. Chipping and pile burns will be used to reduce fuels as needed. Community members from Paradise and property neighbors have helped staff with prep work and construct of burn/chip piles. (Figures 7,8 &9)
 - vi. Total number of Volunteer Hours to Date (VHD) – 2,282,36 Last report of VHD – 2,216.36
 1. Paradise Lake: 1,141.76
 2. Bille: 262
 3. Noble: 73
 4. Lakeridge: 72
 5. Crain Memorial Park: 379.1
 6. Terry Ashe Recreation Center: 259
 7. Aquatic Park: 30
 8. Moore Road Ball Park: 21
 9. Coutolenc: 15.5
 10. Centerville: 24.5

7. Projects and Project Development

- a. Per Capita Funds Grant – Just prior to the holiday break in December 2021 staff submitted three Per Capita grant proposals. The first proposed the full allocation of funds provided to PRPD for the Lakeridge Park Development

project. The Town of Paradise had generously passed their Per Capita grant fund allocation to PRPD with the requirement that the funds be used within Town limits. The District submitted two proposals for these funds. The first would allocate \$128,000 to Oak Creek Park development. The second would allocate \$49,952 toward minor improvements to Noble Park.

8. Upcoming

- a. Personnel Committee meeting planned for February 15, 2022, to review updated job descriptions and to initiate the upcoming District Manager Review.
- b. Photographs



Figure 1. Downed tree at Bille Park.



Figure 2. Crew cleaning up downed tree



Figure 3. Crew dismantling the Ice Rink.



Figure 4. Bench being installed at Pet Memorial site in Bille Parkj.



Figure 5. Coutolenc Park: Before photo of fuels on the ground.



Figure 6. Coutolenc Park: Community volunteers in action assisting with burn pile prep.



Figure 7. Coutolenc Park: After photo

Attachments:

- A. Balance Sheet
- B. YTD Profit & Loss Budget vs. Actual
- C. Monthly Profit & Loss
- D. Investment and Reserve
- E. Recovery Project for the Fiscal Year
- F. FY 2021/2022 Mid-Year Budget Review

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2022/22.0209/2022.0209.BOD.District.Report.docx
2/2/2022

004838

Paradise Recreation and Park District
Board of Directors Regular Meeting
Terry Ashe Recreation Center, Room B
January 12, 2022

MINUTES

Special Notice:

The public may listen to this meeting via computer or telephone. The public may submit comments prior to the meeting via email to bodclerk@paradisepprd.com before 1:00 p.m. on the day of the meeting and they will be read into the record.

Please use the link to join the webinar: <https://us02web.zoom.us/j/84518561101?pwd=YlBnYlBpM0VMVk4vNzkxd2JXRHQzQT09>
Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose), +1 346 248 7799 US (Houston), or +1 253 215 8782 US (Tacoma)
Meeting ID: 845 1856 1101 Password: 282411

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1. CALL TO ORDER:

The regular meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Chairperson Al McGreehan at 6:01 p.m.

1.1 PLEDGE OF ALLEGIANCE:

Chairperson McGreehan led the Pledge of Allegiance.

1.2 ROLL CALL:

Present: Chairperson Al McGreehan, Vice Chairperson Steve Rodowick, Secretary Mary Bellefeuille, Director Robert Anderson, and Director Dennis Ivey.

PRPD STAFF:

Present: District Manager Kristi Sweeney, Recreation Supervisor Scott Amick, Park Supervisor Mark Cobb, District Accountant Catherine Merrifield, Administrative Assistant Sunny Quigley, and Board Clerk Sarah Hoffman

Staff Present via tele-conference: District Manager Dan Efseaff and Recreation Supervisor Jeff Dailey

Public Present via tele-conference: Citizen Stonebraker

1.3 WELCOME GUESTS:

District Manager Efseaff introduced and welcomed the following guests:

Present: Chelsea Pavone (Alternative Energy Solutions)

1.4 SPECIAL PRESENTATIONS:

Recreation Specialist Kirk Williams gave a brief presentation on what he has been doing through S.T.E.A.M these last few months at the charter school.

004839

Board members asked questions on the program and possibilities for it to be run in the future at different sites.

District Manager Efseaff asked Recreation Specialist Williams to talk about his experience at Paradise Recreation and Park District and what his expectations were coming into it.

2. PUBLIC COMMENT:

Citizen Stonebraker noted that he is pleased that the order of the agenda will be revised but is not pleased that there was not an Ad-Hoc Committee added that favors Magalia.

3. CONSENT AGENDA

3.1 Board Minutes: Regular Meeting of December 8, 2021

3.2 Correspondence: None.

3.3 Payment of Bills/Disbursements (Warrants and Checks Report)

Check #053204 to and including #053409 and 900737 to and including #900745 and #900748 to #900749 including refunds and/or void checks reported.

MOTION:

Secretary Bellefeuille moved to approve the Consent Agenda. The motion was seconded by Vice Chairperson Rodowick and carried with 5 ayes.

ROLL CALL VOTE:

Chairperson Al McGreehan, aye; Vice Chairperson Steve Rodowick, aye; Secretary Mary Bellfeuille, aye; Director Robert Anderson, aye; and Director Dennis Ivey, aye.

4. COMMITTEE REPORTS – NONE

Chairperson McGreehan requested that items 5.1 and 5.2 to be moved and discussed after items 7.1 through 8.3.

7. OLD BUSINESS

7.1 Electronic Sign Replacement. After nearly a decade, the electronic sign at the Terry Ashe Recreation Center is approaching the manufacturer's estimated life of the sign (10 years). The Parks and Recreation Committee considered repair and replacement options and recommend replacement. The new sign will include software upgrades and remote options. As per the current agreement, the costs will be split with the Town of Paradise and Paradise Irrigation District. *Recommendation: The Parks and Recreation Committee recommends that the Board authorizes replacing the sign for a cost not to exceed \$41,000 and the District portion coming from the Incorporated Impact Fees for Facilities Fund.*

District Manager Efseaff gave a brief explanation of the sign and the benefits of replacing it.

004840

Secretary Bellefeuille asked if the Town of Paradise was okay with splitting the cost to and District Manager Efseaff said that they are okay with it per their past agreement.

Director Ivey then asked District Manager Efseaff if there would be enough money in the fund to pay for the sign if the Town of Paradise backed out. District Manager Efseaff explained that they were obligated to pay or else it would be a breach of contract.

Chairperson McGreehan opened the discussion to the public. Chairperson McGreehan asked for a motion.

MOTION:

Secretary Bellefeuille moved to approve the replacement of the electronic sign. The motion was seconded by Vice Chairperson Rodowick and carried with 5 ayes.

ROLL CALL VOTE:

Chairperson Al McGreehan, aye; Vice Chairperson Steve Rodowick, aye; Secretary Mary Bellefeuille, aye; Director Robert Anderson, aye; and Director Dennis Ivey, aye.

7.2 TARC Solar Panel Proposal – Staff seek Board approval to pursue a solar panel installation project at the Terry Ashe Recreation Center. Recommendation: Authorize the District Manager to execute the Solar Panel Installation project at the Terry Ashe Recreation Center using the prepaid lease option.

District Manager Efseaff opened the conversation explaining that the panels would be unseen to the eye, and it would not take away the curb appeal of the building. He introduced Chelsea Pavone who came from Alternative Energy Solutions.

Chairperson McGreehan asked if other districts have gone solar. Chelsea responded with a few close districts that have added solar to their buildings. Director Anderson asked Chelsea about the lease, and she explained the process of the lease and the benefits.

Chairperson McGreehan opened the discussion to the public. Chairperson McGreehan asked for a motion.

MOTION:

Vice Chairperson Rodowick moved to approve the solar panel installation project on the Terry Ashe Recreation Center. The motion was seconded by Director Anderson and carried with 5 ayes.

ROLL CALL VOTE:

Chairperson Al McGreehan, aye; Vice Chairperson Steve Rodowick, aye; Secretary Mary Bellefeuille, aye; Director Robert Anderson, aye; and Director Dennis Ivey, aye.

8. NEW BUSINESS

004841

8.1 Land and Water Conservation Fund Grant Proposal – Staff seek Board authorization to pursue a Land and Water Conservation Fund Grant for development of Oak Creek Park.

Recommendation: Approve resolution #22-01-1-510 as presented and authorize District Manager to submit a proposal for the Land and Water Conservation Fund grant.

Assistant District Manager Kristi Sweeney gave some insight on this grant. She stated that in the district report the grant was for 128,000 but because of the Sierra Nevada Conservancy Grant money, she can attribute 190,000 to the development of Oak Creek Park.

Chairperson McGreehan asked if this was an annual grant. District Manager Efseaff gave some information on this grant, which Chairperson McGreehan then said he would love to see Paradise Recreation and Park District apply for this again in the future and use it to create a park outside of city limits.

Chairperson McGreehan opened the discussion to the public. Chairperson McGreehan asked for a motion.

MOTION:

Secretary Bellefeuille moved to the Land and Water Conservation Grant Proposal. The motion was seconded by Director Anderson and carried with 5 ayes.

ROLL CALL VOTE:

Chairperson Al McGreehan, aye; Vice Chairperson Steve Rodowick, aye; Secretary Mary Bellefeuille, aye; Director Robert Anderson, aye; and Director Dennis Ivey, aye.

8.2 Assign Standing Committees – The PRPD Board of Directors Chairperson will (1) assign two PRPD Board members to each of the following standing committees to serve for the 2022 calendar year and set tentative reoccurring meeting dates: Personnel, Finance, and Recreation and Park; (2) establish the 2022 District ad-hoc advisory committees and assign Board members as needed; and (3) dissolve ad-hoc advisory committees that have met their objective, as needed. *Recommendation: Approve committee assignments.*

Chairperson McGreehan went through the standing committees/ liaisons and made suggestions on where each committee member should be. There was a brief discussion between the board members before the final decisions were made.

Al suggested that an Ad-Hoc be created for Magalia in the future.

Chairperson McGreehan opened the discussion to the public. Chairperson McGreehan asked for a motion.

MOTION:

Secretary Bellefeuille moved to approve the Standing Committee Assignments. The motion was seconded by Director Anderson.

There was no Roll Call vote but was concurred by the rest of the board members.

004842

8.3 Agenda Order Revision- The agenda order is changed to allow the most pressing business and action items be taken up earlier in the meeting. *Recommendation: Adoption of new agenda order.*

Board Clerk Sarah Hoffman gave a brief explanation on the agenda order revision.

Chairperson McGreehan loves the new order and reminded board members that it could still be changed during meetings as the need arise and the rest of the board agreed.

Director Ivey asked if the change was only for the year of 2022, in which Chairperson McGreehan informed him that is would on be for 2022.

Chairperson McGreehan opened the discussion to the public. Chairperson McGreehan asked for a motion.

MOTION:

Director Ivey moved to approve the Agenda Order Revision. The motion was seconded by Director Robert Anderson, and the motion carried with 5 ayes.

ROLL CALL VOTE:

Chairperson Al McGreehan, aye; Vice Chairperson Steve Rodowick, aye; Secretary Mary Bellefeuille, aye; Director Robert Anderson, aye; and Director Dennis Ivey, aye.

5. REPORT

5.1 District Report

Staff reports were provided by District Manager Efseaff, District Accountant Merrifield, Recreation Supervisor Amick, Recreation Supervisor Jeff Daily, and Assistant District Manager Kristi Sweeney.

- District Manager Efseaff gave a brief comment on streamlining the District Report in the upcoming meetings. He then gave a brief update on the Lakeridge and Jordan Hill properties.
- Recreation Supervisor Jeff Dailey gave details on various recreation programs coming up and gave some insight on the fish grant for the annual fishing derby.
- Recreation Supervisor Scott Amick spoke about the incredible turn out for the Yule Log performance at the ice rink. He also spoke about putting together an events team and our increasing social media.
- Secretary Bellefeuille asked about the money we received for Covid relief. District Accountant Catherine Merrifield gave insight on the topic.

5.2 Board Liaison Reports

- Director Ivey summarized Gold Nugget Museum progress moving forward.
- Vice Chairperson Rodowick made a brief comment on the Paradise Lake being 83% full.
- Chairperson McGreehan attended a LAFCO meeting on 1/6/22 via zoom. He informed attendees that there is still an ongoing hearing on the Tuscan Water District.

6. CLOSED SESSION: NONE

004843

9. BOARD COMMENT:

- Director Anderson wanted to hear from Park Superintendent Mark Cobb.
- Secretary Bellefeuille suggested Paradise Recreation and Park District try to put together a senior tax preparation day.
- Vice Chairperson Rodowick informed the attendees that the pet memorial reveal is set for late March.
- Chairperson McGreehan asked to have a mid-fiscal year finance report and informed attendees present about district staff evaluations.

10. ADJOURNMENT:

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 7:45 p.m. by Chairperson McGreehan until the next regular Board meeting scheduled on February 9, 2022, at 6:00 p.m. in Conference Room B, at the Terry Ashe Recreation Center, (6626 Skyway, Paradise, California).

Al McGreehan, Chairperson

Mary Bellefeuille, Secretary

PARADISE RECREATION & PARK DISTRICT
COUNTY MONTHLY CHECK REGISTER

Fund 2510
January

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

053452-053496	1/12/2022		Payroll Summary	21,688.92	0.00	0.00	21,688.92	

Direct Deposit	1/12/2022		Payroll Summary	19,743.40	0.00	0.00	19,743.40	

053524-053567	1/26/2022		Payroll Summary	20,830.06	0.00	0.00	20,830.06	

Direct Deposit	1/26/2022		Payroll Summary	21,359.46	0.00	0.00	21,359.46	

053410	1/7/2022		PARADISE RECREATION & PARK	1,144.02			1,144.02	
053411	1/7/2022		VOYA INSTITUTIONAL TRUST CO	175.00			175.00	
053412	1/7/2022		VANTAGPOINT TRANSFER AGENTS	2,825.00			2,825.00	
053413	1/7/2022		VISION SERVICE PLAN	239.18			239.18	
053414	1/7/2022		PRINCIPAL LIFE INSURANCE COM	131.99			131.99	
053415	1/7/2022		PREMIER ACCESS INSURANCE CO	1,250.69			1,250.69	
053416	1/7/2022		COMCAST		89.83		89.83	
053417	1/7/2022		DENNIS LEEDS		11.97		11.97	A
053418	1/7/2022		LORRENNIS LEEDS		465.38		465.38	A
053419	1/7/2022		UMPQUA BANK		6,709.94		6,709.94	
053420	1/7/2022		PG&E		28,865.28		28,865.28	
053421	1/7/2022		ACCULARM SECURITY SYSTEMS		462.00		462.00	
053422	1/7/2022		MELTON DESIGN GROUP		5,997.63		5,997.63	
053423	1/7/2022		BUTTE COUNTY PUBLIC HEALTH		711.00		711.00	
053424	1/7/2022		STREAMLINE		360.00		360.00	
053425	1/7/2022		NORTHERN RECYCLING & WASTE		868.01		868.01	
053426	1/7/2022		JENNIFER ARBUCKLE		8,027.50		8,027.50	B
053427	1/7/2022		THOMAS ACE HARDWARE		1,025.15		1,025.15	
053428	1/7/2022		KHSL		570.00		570.00	
053429	1/7/2022		ANTONIA SMITH		150.00		150.00	Refund
053430	1/7/2022		NORTH STATE GROCERY		234.61		234.61	
053431	1/7/2022		INTUIT INC		917.30		917.30	
053432	1/7/2022		MAGIC ICE USA		6,510.00		6,510.00	
053433	1/7/2022		DEPARTMENT OF JUSTICE		320.00		320.00	
053434	1/7/2022		CAPRI		48,892.68		48,892.68	
053435	1/7/2022		CARTER LAW OFFICES		1,335.00		1,335.00	
053436	1/7/2022		JC NELSON SUPPLY CO		1,014.73		1,014.73	
053438	1/7/2022		PARADISE IRRIGATION DISTRICT		1.00		1.00	C
053439	1/7/2022		PARADISE RECREATION & PARK	18,605.92			18,605.92	D
053440	1/7/2022		FEATHER RIVER CENTER		4,999.00		4,999.00	E
053441	1/7/2022		O'REILLY AUTO PARTS		575.00		575.00	
053442	1/7/2022		AT&T		152.66		152.66	
053443	1/7/2022		AT&T		1,197.09		1,197.09	
053444	1/7/2022		VERIZON WIRELESS		85.10		85.10	
053445	1/7/2022		FOOTHILL MILL & LUMBER CO		312.11		312.11	
053446	1/7/2022		INLAND BUSINESS SYSTEM		385.65		385.65	
053447	1/7/2022		PEAK SOFTWARE SYSTEM INC		2,100.00		2,100.00	
053448	1/7/2022		ALHAMBRA		124.30		124.30	
053449	1/7/2022		DE LAGE LANDEN FINANCIAL		223.49		223.49	
053450	1/7/2022		STAPLES CONSTRUCTION CO INC		4,055.78		4,055.78	
053451	1/7/2022		JOHNY'S CHICO LOCK & SAFE		1,663.80		1,663.80	
053497	1/14/2022		VOYA INSTITUTIONAL TRUST CO	175.00			175.00	
053498	1/14/2022		VANTAGPOINT TRANSFER AGENTS	775.00			775.00	
053499	1/14/2022		PARADISE RECREATION & PARK	19,743.40			19,743.40	D

053500	1/14/2022	BUTTE COUNTY		1,273.75		1,273.75	
053501	1/14/2022	VICTORIA SINCLAIRE		207.00		207.00	Refund
053502	1/14/2022	DREW PETERSON		240.06		240.06	Refund
053503	1/14/2022	CHRIS MOORE		363.00		363.00	Refund
053504	1/14/2022	MAGOON SIGNS		217.18		217.18	
053505	1/14/2022	OFFICE DEPOT		691.02		691.02	
053506	1/14/2022	ASCAP		390.00		390.00	
053507	1/14/2022	NAPA AUTO PARTS		181.23		181.23	
053508	1/14/2022	WILSON PRINTING		2,904.33		2,904.33	F
053509	1/14/2022	ACME TOILET RENTALS		414.40		414.40	
053510	1/14/2022	CLARK PEST CONTROL		110.00		110.00	
053511	1/14/2022	CHRIS THOMAS		2,680.00		2,680.00	
053512	1/14/2022	CARDMEMBER SERVICE		749.07		749.07	
053513	1/14/2022	VERIZON WIRELESS		441.77		441.77	
053514	1/21/2022	UNITED RENTAL, INC		7,358.33		7,358.33	
053515	1/21/2022	BLUE SKY EVENT SERVICES		2,200.00		2,200.00	
053516	1/21/2022	UMPQUA BANK		5,735.25		5,735.25	
053517	1/21/2022	MAGIC ICE USA INC		8,400.00		8,400.00	
053518	1/21/2022	PARADISE RIDGE CHAMBER OF COM		180.00		180.00	
053519	1/21/2022	STREAMLINE		360.00		360.00	
053520	1/21/2022	CHICO RENT A FENCE		561.60		561.60	
053521	1/21/2022	NORTHERN RECYCLING & WASTE		908.02		908.02	
053522	1/21/2022	HEALTHSMART BENEFIT SOLUTIONS		450.00		450.00	
053523	1/21/2022	GRANT MANAGEMENT ASSOCIATES		1,881.25		1,881.25	
053568	1/28/2022	VOYA INSTITUTIONAL TRUST CO	175.00			175.00	
053569	1/28/2022	VANTAGEPOINT TRANSFER AGENTS	775.00			775.00	
053570	1/28/2022	VISOIN SERVICE PLAN	195.56			195.56	
053571	1/28/2022	PREMIER ACCESS INSURANCE CO	1,175.59			1,175.59	
053572	1/28/2022	PRINCIPAL LIFE INSURANCE COMPANY	205.89			205.89	
053573	1/28/2022	BENNY BROWN FORD			27,121.71	27,121.71	G
053574	1/28/2022	LORRENNIS LEEDS		15.28		15.28	A
053575	1/28/2022	TYLER WOODCOX		3.77		3.77	A
053576	1/28/2022	PG&E		288.22		288.22	A
053577	1/28/2022	KHSL		570.00		570.00	
053578	1/28/2022	COMCAST		91.45		91.45	
053579	1/28/2022	DANIELLE ZANKICH		100.00		100.00	
053580	1/28/2022	SPECK WEST CONCRETE SYSTEMS		387.12		387.12	
053581	1/28/2022	DEPARTMENT OF JUSTICE		32.00		32.00	
053582	1/28/2022	O'REILLY AUTO PARTS		115.00		115.00	
053583	1/28/2022	FOOTHILL MILL & LUMBER CO		503.67		503.67	
053584	1/28/2022	PARADISE IRRIGATION DISTRICT		2,300.30		2,300.30	
053585	1/28/2022	JOSEPH MELLO		147.22		147.22	A
053586	1/28/2022	VERIZON WIRELESS		85.04		85.04	
053587	1/28/2022	BLUE SKY EVENT SERVICES		2,900.00		2,900.00	
053588	1/28/2022	CAPRI		34.75		34.75	
053589	1/28/2022	CHICO ENVIRONMENTAL		2,000.00		2,000.00	
900746	1/3/2022	ACH STATE PR TAX	1,433.40			1,433.40	
900747	1/3/2022	ACH FED PR TAX	11,122.96			11,122.96	
900750	1/3/2022	ACH CALIFORNIA STATE DISBURS	289.84			289.84	
900751	1/10/2022	ACH CALPERS	6,240.48			6,240.48	
900752	1/10/2022	ACH CALPERS	15,439.57			15,439.57	
900753	1/14/2022	ACH STATE PR TAX	1,509.42			1,509.42	
900754	1/14/2022	ACH FED PR TAX	11,576.54			11,576.54	
900755	1/14/2022	ACH CALIFORNIA STATE DISBURS	289.84			289.84	
900756	1/28/2022	ACH STATE PR TAX	1,433.34			1,433.34	
900757	1/28/2022	ACH FED PR TAX	11,536.02			11,536.02	
900758	1/28/2022	ACH CALPERS	6,759.81			6,759.81	
900759	1/28/2022	ACH CALPERS	2,726.42			2,726.42	
900760	1/28/2022	ACH CALIFORNIA STATE DISBURS	289.84			289.84	

TOTALS				118,239.72	178,816.54	27,121.71	324,177.97
GRAND TOTALS				160,758.70	178,816.54	27,121.71	366,696.95

Refunds = 960.06

Notes:

- A) Reimbursement
- B) Payment for Dec and Jan Invoices
- C) 2021 Lease payment for Paradise Lake
- D) Transferring funds to the Five Star Bank account for direct deposit payroll
- E) Payment for Kayaks rented from Feather River Center
- F) Payment for Ads printed for the ice rink sponsors
- G) Purchase of new Ford Ranger for Maintenance

Z:\Finance\Reports\Month_End_Reports\Disbursements report 2022.xlsx\Jan 2022



Paradise Recreation & Park District

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

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

SAFETY COMMITTEE MEETING Report/Minutes

- DATE:** November 18, 2021, at 8:30 a.m.
- LOCATION:** Terry Ashe Recreation Center – (Via TEAMS)
- ATTENDANCE:** Dan Efseaff, District Manager
Kristi Sweeney, Assistant District Manager
Mark Cobb, Park Supervisor
- ABSENT:** Jeff Dailey, Recreation Supervisor
- FACILITATOR:** Dan Efseaff, District Manager

#####

- 1. MINUTES:**
- By unanimous vote of the members present, the October 21, 2021 Safety Committee Minutes were approved.
- 2. SAFETY AND HEALTH ISSUES DISCUSSED:**
- a. THE FOLLOWING SAFETY MEETINGS WERE HELD:
- October 29, 2021 Ice Rink and Pedestrian Safety
Led by Dave Ricca, Parks Maintenance II
 - November 5, 2021 Situational Awareness
Led by Jim Pickett, Parks Maintenance II
 - November 10, 2021 Tool Cleanliness
Led by Kevin Peake, Parks Maintenance II
 - November 17, 2021 Safe Driving
Led by Theresa Casaulong
- B. DOCUMENTED SITE INSPECTIONS, REPAIRS, AND OTHER ACCOMPLISHMENTS RELATED TO SAFETY:**
- Moore Road Ball Park and Horse Arena facility site inspection occurred on 10/28/21
- C. MAINTENANCE SAFETY REQUEST FORMS:**

- *Park Supervisor will provide copies of safety repair work orders (Pink Slips).*
 - Adjust TARC Park lighting to turn on earlier after Fall-Back time change. This has now been completed and lights are set to turn on at 4:30 pm.

D. ACCIDENT/INCIDENT REPORTS/WORKERS COMPENSATION:

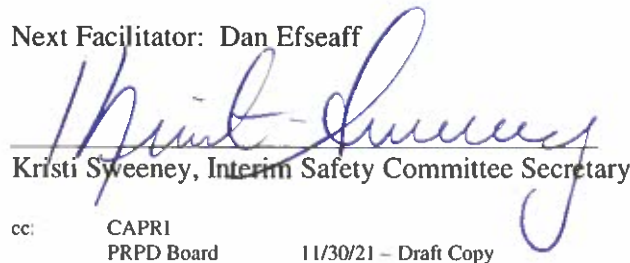
- *Members of the Committee will give an update on accident / Workers Compensation reports.*
 - 2021 Internal Accident/Incident Summary – Ice Rink staff have been trained on the use of Accident and Incident Report Forms. Once completed they are reviewed by Lorrennis Leeds, Ice Rink Manager, then shared with Jeff Dailey, Recreation Supervisor. Kristi Sweeney requested copies of ice rink Accident and Incident report forms for inclusion in subsequent Safety Committee meeting packets.
 - Workers Compensation Detail Reports October 31, 2021 – No new claims since 8/26/21

3. MISCELLANEOUS:

- CPR Instructor hired to train Ice Rink staff on CPR and First Aid. Parks Supervisor Mark Cobb will coordinate with Lorrennis Leeds, Admin Assistant II, to set up training for maintenance staff.

Next Safety Meeting Date: December 16, 2021

Next Facilitator: Dan Efseaff


 Kristi Sweeney, Interim Safety Committee Secretary


 Date:

cc: CAPRI
PRPD Board 11/30/21 – Draft Copy

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2021/SC_21_1216/Safety Minutes.DRAFT_2021_1118.docx



Paradise Recreation & Park District

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SAFETY COMMITTEE MEETING Report/Minutes

- DATE:** December 16, 2021, at 8:30 a.m.
- LOCATION:** Terry Ashe Recreation Center – (Via TEAMS)
- ATTENDANCE:** Dan Efseaff, District Manager
Kristi Sweeney, Assistant District Manager
Jeff Dailey, Recreation Supervisor
Sarah Hoffman, Office Manager
- ABSENT:** None
- FACILITATOR:** Dan Efseaff, District Manager

#####

1. MINUTES:

- Jeff moved to approve the minuets from the November 18,2021, and Dan seconded. By unanimous vote of the members present, the November 18, 2021, Safety Committee Minutes were approved.

2. SAFETY AND HEALTH ISSUES DISCUSSED:

- THE FOLLOWING SAFETY MEETINGS WERE HELD:
 - October 29,2021 Trailer Backing up and Safety Solutions by James Teller, Maintenance II
- DOCUMENTED SITE INSPECTIONS, REPAIRS, AND OTHER ACCOMPLISHMENTS RELATED TO SAFETY:
 - None.
- ACCIDENT/INCIDENT REPORTS:
 - Jeff made a comment on accident reports coming in and is happy that the rink staff is taking the reports seriously. Kristi agreed with Jeff and is happy that the proper precautions are being taken. Kristi then brought up the incident report that was filed on December 6, 2021, stating that there was vandalism in the men’s

restroom (sink ripped off the wall, the urinal was chipped.). A police report was filed and both items were replaced, making the restroom usable again.

d. WORKERS' COMPENSATION REPORTS:

- None

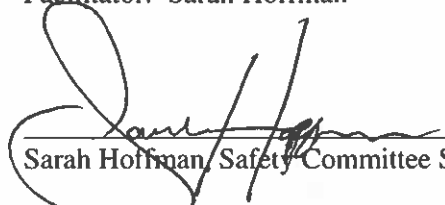
3. **MISCELLANEOUS:**

a. CPR Instructor identified and can be booked to complete to complete recertification of employees.

- Jeff stated that there should be a separate training for the lifeguards. Dan mentioned that we need to look into prices for instructors. Sarah agreed to take on that task.

Next Safety Meeting Date: January 20, 2022

Facilitator: Sarah Hoffman



 Sarah Hoffman, Safety Committee Secretary

1-20-22

 Date:

cc: CAPRI
PRPD Board 12/16/21 – Draft Copy

https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2021/SC_21_1216/Safety Minutes DRAFT_2021_1216.docx

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02/02/22

Accrual Basis

PRPD
Balance Sheet
As of January 31, 2022

	Jan 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	201,427.20
1003 · Five Star Bank - Payroll	24,584.60
1005 · Petty Cash	300.00
1008 · North Valley Community Found	2,414.77
1010 · Treasury Cash - 2510	
1011 · General Operating	-445,071.42
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
Total 1010 · Treasury Cash - 2510	165,628.58
1030 · Investments	
1031 · Five Star Bank Money Market	2,557,519.64
1032 · Five Star Bank Grant M. M.	215,887.51
1033 · Investment Reserves	
1033.02 · Capital Improvement & Acquisit	9,606,328.58
1033.03 · Current Operations	8,017,286.96
1033.04 · Desig Proj/Sp Use/Grant Match	751,620.65
1033.05 · Future Operations	18,790,516.33
1033.06 · Technology	150,324.13
1033.07 · Vehicle Fleet & Equipment	751,620.65
Total 1033 · Investment Reserves	38,067,697.30
Total 1030 · Investments	40,841,104.45
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	
1114-1 · Bille Park Donations	125.00
1114-10 · Swim Scholarship Fund	997.82
1114-11 · Dog Park Donations	2,874.61
1114-12 · Coutolenc Camp Fund	1,452.89
1114-13 · Ice Rink Donations	81,063.83
1114-14 · General Donations	9,287.80
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	773.60
Total 1114-4 · Sports Equipment Donations	773.60
1114-5 · Pam Young Fund	1,000.00

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02/02/22

Accrual Basis

PRPD
Balance Sheet
As of January 31, 2022

	Jan 31, 22
1114-6 · Easter Egg Scholarships	4,593.61
1114-7 · Child-Youth Scholarships	10.00
1114-8 · McGreehan Children's Schlshp	973.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	223.24
Total 1114 · Designated Donations-2514	110,969.76
Total 1100 · Designated Treasury Funds	171,079.02
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	8,236.81
1121 · Park Acqui Unincorp - 2521	37,696.46
1122 · Park Dev Unincorp - 2522	135,336.96
1124 · District Fac Unincorp - 2524	54,226.46
1126 · Park Acqui Incorp - 2526	166,674.29
1127 · Park Dev Incorp - 2527	491,132.81
1128 · District Fac Incorp - 2528	99,340.78
Total 1119 · Impact Fees	992,644.57
Total Checking/Savings	42,399,183.19
Other Current Assets	
1310 · Miscellaneous Receivables	20,504.10
1400 · Interest Receivable	
1410 · Interest Receivable	2,786.80
1413 · Interest Receivable - 2513	222.58
1420 · Interest Receivable - 2520	2,452.18
Total 1400 · Interest Receivable	5,461.56
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	13,599.33
1512 · FMV Adjustment-2512	2,420.78
1513 · FMV Adjustment-2513	11,997.91
1500 · FMV Adjustments - Other	1,978.92
Total 1500 · FMV Adjustments	29,996.94
Total Other Current Assets	55,962.60
Total Current Assets	42,455,145.79
Fixed Assets	
1710 · Land	750,088.53
1720 · Buildings	5,741,888.45
1730 · Furn., Fixtures & Equip (>\$5k)	1,093,588.65
1798 · Accum Depr - Furn Fixture Equip	-276,237.45
1799 · Accum Depr - Buildings	-4,241,039.94

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02/02/22

Accrual Basis

PRPD
Balance Sheet
As of January 31, 2022

	Jan 31, 22
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	148,087.27
Total 1810 · CIP-Planning	148,087.27
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	18,571.50
1820.2 · Buffer (TNC)	22,944.60
Total 1820 · CIP-Acquisition	41,516.10
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
Total 1830 · CIP-Development	580.01
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.2 · CIP-Cal Recycle	188,503.02
1840.4 · CIP-RTGGP Trails Grant	871.25
1840.5 · Existing Park Improvements	17,204.40
Total 1840 · CIP-Facility & Park Amenities	207,825.84
Total 1800 · Construction in Progress	398,009.22
Total Fixed Assets	3,466,297.46
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	164,084.00
Total Other Assets	464,406.00
TOTAL ASSETS	46,385,849.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	24,590.47
Total Accounts Payable	24,590.47
Other Current Liabilities	
2100 · Payroll Liabilities	
2120 · Payroll Taxes Payable	-11,049.96
2130 · Health Benefits Payable	-3,121.64
2140 · FSA payable	-977.20
2170 · CalPers Payable	29,905.46

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02/02/22

Accrual Basis

PRPD
Balance Sheet
As of January 31, 2022

	Jan 31, 22
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	13,125.81
2193 · Vacation leave payable	31,148.82
Total 2190 · Accrued Leave Payable	44,274.63
Total 2100 · Payroll Liabilities	59,028.79
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	40,310.00
2440 · Deferred CIP Revenue	200,000.00
Total 2400 · Deferred Revenue	240,310.00
Total Other Current Liabilities	300,338.79
Total Current Liabilities	324,929.26
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	59,909.00
2805 · CalPers Pension Liability	419,464.00
2806 · OPEB Liability	391,761.00
Total Long Term Liabilities	871,134.00
Total Liabilities	1,196,063.26
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
Total 3000 · General Fund Balances-2510	900,849.99
3100 · Net of Capital Investments	2,646,058.58
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	4,926.80
3214 · Donations - 2514	74,766.17
3220 · Impact Fees	790,446.35
Total 3200 · Designated Fund Balances	924,759.04
3280 · Invest. in General Fixed Assets	-140,627.23
3900 · Retained Earnings	40,912,939.92
3999 · Opening Balance Equity	-354,580.80

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02/02/22

Accrual Basis

PRPD
Balance Sheet
As of January 31, 2022

	Jan 31, 22
Net Income	300,086.49
Total Equity	45,189,785.99
TOTAL LIABILITIES & EQUITY	46,385,849.25

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PRPD

Profit & Loss Budget vs. Actual

02/02/22

July 2021 through January 2022

Accrual Basis

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	497,954.36	718,000.00	-220,045.64	69.4%
4200 · Impact Fee revenue	86,498.71	120,000.00	-33,501.29	72.1%
4300 · Program Income	189,089.03	206,500.00	-17,410.97	91.6%
4350 · Concession & Merchandise sales	0.00	2,100.00	-2,100.00	0.0%
4400 · Donation & Fundraising Income	71,347.41	55,300.00	16,047.41	129.0%
4500 · Grant Income	519,259.22	642,000.00	-122,740.78	80.9%
4600 · Other Revenue	504,323.91	405,500.00	98,823.91	124.4%
4900 · Interest Income	47,378.68	251,900.00	-204,521.32	18.8%
Total Income	1,915,851.32	2,401,300.00	-485,448.68	79.8%
Gross Profit	1,915,851.32	2,401,300.00	-485,448.68	79.8%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	839,591.59	1,220,400.00	-380,808.41	68.8%
5020 · Employer Taxes	64,623.10	61,800.00	2,823.10	104.6%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	8,330.19			
5030.2 · Admin Fee for Active	212.07			
5030.3 · Admin Fee for Retired	443.69			
5030 · Employee Benefits - Other	154,433.17	257,100.00	-102,666.83	60.1%
Total 5030 · Employee Benefits	163,419.12	257,100.00	-93,680.88	63.6%
5040 · Workers Comp Expense	25,440.79	56,700.00	-31,259.21	44.9%
5060 · Other Personnel Costs	11,125.07	15,800.00	-4,674.93	70.4%
5000 · Payroll Expenses - Other	4,226.40	0.00	4,226.40	100.0%
Total 5000 · Payroll Expenses	1,108,426.07	1,611,800.00	-503,373.93	68.8%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	425.96	6,900.00	-6,474.04	6.2%
5120 · Program Contract Labor	500.00	6,500.00	-6,000.00	7.7%
5130 · Program Supplies	21,437.42	27,700.00	-6,262.58	77.4%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
Total 5100 · Program Expenses	22,363.38	41,100.00	-18,736.62	54.4%
5140 · Fundraising Expense	0.00	18,200.00	-18,200.00	0.0%
5200 · Advertising & Promotion	7,760.06	11,200.00	-3,439.94	69.3%
5220 · Bank & Merchant Fees	3,829.41	5,200.00	-1,370.59	73.6%
5230 · Contributions to Others	2,500.00	25,600.00	-23,100.00	9.8%
5240 · Copying & Printing	3,924.15	7,100.00	-3,175.85	55.3%
5260 · Dues, Mbrshps, Subscr, & Pubs	11,563.25	32,600.00	-21,036.75	35.5%
5270 · Education, Training & Staff Dev	89.40	8,500.00	-8,410.60	1.1%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	1,572.73	10,300.00	-8,727.27	15.3%
5284 · Program ET&F	61.12	10,300.00	-10,238.88	0.6%
5286 · Small Tools & Equipment	13,420.02	21,200.00	-7,779.98	63.3%
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00	0.00	0.0%
Total 5280 · Equip., Tools & Furn (<\$5k)	15,053.87	41,800.00	-26,746.13	36.0%
5290 · Equipment Rental	100,252.43	94,900.00	5,352.43	105.6%
5300 · Insurance	80,848.00	76,400.00	4,448.00	105.8%
5310 · Interest Expense	212.41	1,100.00	-887.59	19.3%
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	10,092.24	44,800.00	-34,707.76	22.5%
5334 · Legal	8,862.80	25,800.00	-16,937.20	34.4%
5336 · Engineering	24.29	203,000.00	-202,975.71	0.0%
5338 · Other Prof. & Outside Labor	42,099.39	365,000.00	-322,900.61	11.5%
5330 · Professional & Outside services - Other	217.18	0.00	217.18	100.0%
Total 5330 · Professional & Outside services	61,295.90	638,600.00	-577,304.10	9.6%

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PRPD

Profit & Loss Budget vs. Actual

02/02/22

July 2021 through January 2022

Accrual Basis

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
5340 · Postage & Delivery	1,257.82	2,000.00	-742.18	62.9%
5350 · Rent-Facility use fees	2,548.50	7,800.00	-5,251.50	32.7%
5360 · Repair & Maintenance				
5361 · Building R&M	312.44	24,000.00	-23,687.56	1.3%
5362 · Equipment R&M	4,403.79	19,000.00	-14,596.21	23.2%
5363 · General R&M	5,189.56	21,000.00	-15,810.44	24.7%
5364 · Grounds R&M	24,062.37	57,000.00	-32,937.63	42.2%
5365 · Pool R&M	23,895.27	19,000.00	4,895.27	125.8%
5366 · Vehicle R&M	1,395.09	11,000.00	-9,604.91	12.7%
5367 · Janitorial	5,392.02	11,000.00	-5,607.98	49.0%
5368 · Security	1,381.51	7,000.00	-5,618.49	19.7%
5369 · Vandalism	1,727.73	1,000.00	727.73	172.8%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
Total 5360 · Repair & Maintenance	67,759.78	170,000.00	-102,240.22	39.9%
5370 · Supplies - Consumable				
5372 · Office Supplies	7,645.44	12,900.00	-5,254.56	59.3%
5374 · Safety & staff supplies	8,130.46	16,500.00	-8,369.54	49.3%
5370 · Supplies - Consumable - Other	0.00	0.00	0.00	0.0%
Total 5370 · Supplies - Consumable	15,775.90	29,400.00	-13,624.10	53.7%
5380 · Taxes, Lic., Notices & Permits	5,177.03	4,200.00	977.03	123.3%
5390 · Telephone & Internet	9,992.52	24,800.00	-14,807.48	40.3%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	4,597.92	9,000.00	-4,402.08	51.1%
5404 · Fuel	17,234.78	16,800.00	434.78	102.6%
5406 · Meals	3,919.09	5,000.00	-1,080.91	78.4%
5408 · Mileage & Auto Allowance	575.68	8,900.00	-8,324.32	6.5%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
Total 5400 · Transportation, Meals & Travel	26,327.47	39,700.00	-13,372.53	66.3%
5410 · Utilities				
5412 · Electric & Gas	49,066.61	60,900.00	-11,833.39	80.6%
5414 · Water	13,991.43	24,200.00	-10,208.57	57.8%
5416 · Garbage	5,749.44	15,200.00	-9,450.56	37.8%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5410 · Utilities	68,807.48	100,300.00	-31,492.52	68.6%
Total Expense	1,615,764.83	2,992,600.00	-1,376,835.17	54.0%
Net Ordinary Income	300,086.49	-591,300.00	891,386.49	-50.8%
Net Income	300,086.49	-591,300.00	891,386.49	-50.8%

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02/02/22

Accrual Basis

PRPD
Profit & Loss
January 2022

	Jan 22
Ordinary Income/Expense	
Income	
4100 · Tax Revenue	497,954.36
4200 · Impact Fee revenue	13,941.64
4300 · Program Income	24,744.81
4400 · Donation & Fundraising Income	3,784.00
4600 · Other Revenue	35.64
4900 · Interest Income	7,472.62
	Total Income
	547,933.07
Gross Profit	547,933.07
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	112,502.04
5020 · Employer Taxes	8,362.28
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,275.94
5030.2 · Admin Fee for Active	35.26
5030.3 · Admin Fee for Retired	9.75
5030 · Employee Benefits - Other	20,559.56
	Total 5030 · Employee Benefits
	21,880.51
5040 · Workers Comp Expense	34.75
5060 · Other Personnel Costs	996.47
	Total 5000 · Payroll Expenses
	143,776.05
5100 · Program Expenses	
5130 · Program Supplies	1,096.44
	Total 5100 · Program Expenses
	1,096.44
5200 · Advertising & Promotion	705.00
5220 · Bank & Merchant Fees	536.30
5240 · Copying & Printing	220.53
5260 · Dues, Mbrshps, Subscr, & Pubs	1,049.02
5270 · Education, Training & Staff Dev	-345.00
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	34.47
5286 · Small Tools & Equipment	465.30
	Total 5280 · Equip., Tools & Furn (<\$5k)
	499.77
5290 · Equipment Rental	9,807.00
5310 · Interest Expense	119.81
5330 · Professional & Outside services	
5332 · Accounting	626.00
5338 · Other Prof. & Outside Labor	9,810.92
5330 · Professional & Outside services - Other	217.18
	Total 5330 · Professional & Outside services
	10,654.10
5350 · Rent-Facility use fees	1,274.75
5360 · Repair & Maintenance	
5361 · Building R&M	56.84
5362 · Equipment R&M	350.08
5363 · General R&M	11.82
5364 · Grounds R&M	5,344.23
5366 · Vehicle R&M	531.56
5367 · Janitorial	1,021.99
5368 · Security	35.55
5369 · Vandalism	1,676.78
	Total 5360 · Repair & Maintenance
	9,028.85
5370 · Supplies - Consumable	
5372 · Office Supplies	1,258.93

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02/02/22

Accrual Basis

PRPD
Profit & Loss
January 2022

	Jan 22
5374 · Safety & staff supplies	329.85
Total 5370 · Supplies - Consumable	1,588.78
5380 · Taxes, Lic., Notices & Permits	390.00
5390 · Telephone & Internet	1,368.48
5400 · Transportation, Meals & Travel	
5404 · Fuel	2,572.52
5406 · Meals	1,091.19
Total 5400 · Transportation, Meals & Travel	3,663.71
5410 · Utilities	
5412 · Electric & Gas	29,037.52
5414 · Water	2,300.30
5416 · Garbage	913.82
Total 5410 · Utilities	32,251.64
Total Expense	217,685.23
Net Ordinary Income	330,247.84
Net Income	330,247.84

**Paradise Recreation & Park District
Investment & Reserves Report
31-Jan-22**

Summary	Maximum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	1/31/2022 Balance	Annual Funding Goal
Reserve Funds						
CalPERS 115 Trust	500,000	0.00	0.00	0.00	0.00	30,000
Capital Improvement & Acquisition	25,000,000	9,493,120.05	0.00	12,376.64	9,505,496.69	100,000
Current Operations	8,000,000	8,006,848.74	0.00	10,438.92	8,017,287.66	50,000
Designated Project/Special Use/Grant Matching	1,500,000	750,642.06	0.00	978.65	751,620.71	50,000
Future Operations	25,000,000	18,766,051.76	0.00	24,466.21	18,790,517.97	100,000
Technology	150,000	150,128.41	0.00	195.73	150,324.14	5,000
Vehicle Fleet & Equipment	1,000,000	750,642.06	0.00	978.65	751,620.71	75,000
Total Reserves Funds	61,150,000	37,917,433.08	0.00	49,434.80	37,966,867.88	410,000

Detail

Five Star Investment Money Market	2021 - 2022	
	1/31/2022	Interest Earned
CalPERS 115 Trust	0.00	0.00
Capital Improvement & Acquisition	9,505,496.69	1,706.36
Current Operations	8,017,287.66	1,439.21
Designated Project/Special Use/Grant Matching	751,620.71	134.93
Future Operations	18,790,517.97	3,373.15
Technology	150,324.14	26.99
Vehicle Fleet & Equipment	751,620.71	134.93
General Operating	3,600,293.29	657.05
Sub-Total Five Star	41,627,070.17	7,472.62
Add/Subtract Changes	-1,160,741.72	
Total Five Star	40,531,435.61	

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
	Grant Money Market Account	197,281.59	18566.42	39.50
Payroll Interest Checking	24,584.60	-21360.41	0.95	3,225.14
Total Five Star	221,866.19	-2793.99	40.45	219,112.65

Mechanics	Deposits	Checks
Checking (as of December 31, 2021)	94,679.93	53,387.46
Total	94,679.93	0 148,067.39

Total in interest earning accounts	40,898,615.65	7,513.07
Other Investment Income		0.00
Total		7,513.07

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.

PRPD
Recovery Project
 July 2021 through January 2022

	Total Recovery Project
Ordinary Income/Expense	
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	502.36
5020 · Employer Taxes	41.36
5030 · Employee Benefits	96.51
Total 5000 · Payroll Expenses	640.23
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	4,447.83
Total 5280 · Equip., Tools & Furn (<\$5k)	4,447.83
5290 · Equipment Rental	4,965.30
5330 · Professional & Outside services	
5338 · Other Prof. & Outside Labor	1,274.20
5330 · Professional & Outside services - Other	217.18
Total 5330 · Professional & Outside services	1,491.38
5360 · Repair & Maintenance	
5362 · Equipment R&M	185.51
5363 · General R&M	552.50
5364 · Grounds R&M	7,499.41
Total 5360 · Repair & Maintenance	8,237.42
5370 · Supplies - Consumable	
5374 · Safety & staff supplies	276.33
Total 5370 · Supplies - Consumable	276.33
5390 · Telephone & Internet	181.28
Total Expense	20,239.77
Net Ordinary Income	-20,239.77
Net Income	-20,239.77

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PRPD

Profit & Loss Budget vs. Actual

01/04/22

July through December 2021

Accrual Basis

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	0.00	718,000.00	-718,000.00	0.0%
4200 · Impact Fee revenue	72,557.07	120,000.00	-47,442.93	60.5%
4300 · Program Income	164,344.22	206,500.00	-42,155.78	79.6%
4350 · Concession & Merchandise sales	0.00	2,100.00	-2,100.00	0.0%
4400 · Donation & Fundraising Income	67,563.41	55,300.00	12,263.41	122.2%
4500 · Grant Income	519,259.22	642,000.00	-122,740.78	80.9%
4600 · Other Revenue	504,288.27	405,500.00	98,788.27	124.4%
4900 · Interest Income	39,906.06	251,900.00	-211,993.94	15.8%
Total Income	1,367,918.25	2,401,300.00	-1,033,381.75	57.0%
Gross Profit	1,367,918.25	2,401,300.00	-1,033,381.75	57.0%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	727,089.55	1,220,400.00	-493,310.45	59.6%
5020 · Employer Taxes	56,260.82	61,800.00	-5,539.18	91.0%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	7,054.25			
5030.2 · Admin Fee for Active	176.81			
5030.3 · Admin Fee for Retired	433.94			
5030 · Employee Benefits - Other	133,873.61	257,100.00	-123,226.39	52.1%
Total 5030 · Employee Benefits	141,538.61	257,100.00	-115,561.39	55.1%
5040 · Workers Comp Expense	25,406.04	56,700.00	-31,293.96	44.8%
5060 · Other Personnel Costs	10,128.60	15,800.00	-5,671.40	64.1%
5000 · Payroll Expenses - Other	4,226.40	0.00	4,226.40	100.0%
Total 5000 · Payroll Expenses	964,650.02	1,611,800.00	-647,149.98	59.8%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	425.96	6,900.00	-6,474.04	6.2%
5120 · Program Contract Labor	500.00	6,500.00	-6,000.00	7.7%
5130 · Program Supplies	20,340.98	27,700.00	-7,359.02	73.4%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
Total 5100 · Program Expenses	21,266.94	41,100.00	-19,833.06	51.7%
5140 · Fundraising Expense	0.00	18,200.00	-18,200.00	0.0%
5200 · Advertising & Promotion	7,055.06	11,200.00	-4,144.94	63.0%
5220 · Bank & Merchant Fees	3,293.11	5,200.00	-1,906.89	63.3%
5230 · Contributions to Others	2,500.00	25,600.00	-23,100.00	9.8%
5240 · Copying & Printing	3,703.62	7,100.00	-3,396.38	52.2%
5260 · Dues, Mbrshps, Subscr, & Pubs	10,514.23	32,600.00	-22,085.77	32.3%
5270 · Education, Training & Staff Dev	434.40	8,500.00	-8,065.60	5.1%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	1,538.26	10,300.00	-8,761.74	14.9%
5284 · Program ET&F	61.12	10,300.00	-10,238.88	0.6%
5286 · Small Tools & Equipment	12,954.72	21,200.00	-8,245.28	61.1%
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00	0.00	0.0%
Total 5280 · Equip., Tools & Furn (<\$5k)	14,554.10	41,800.00	-27,245.90	34.8%
5290 · Equipment Rental	90,445.43	94,900.00	-4,454.57	95.3%
5300 · Insurance	80,848.00	76,400.00	4,448.00	105.8%
5310 · Interest Expense	92.60	1,100.00	-1,007.40	8.4%
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	9,466.24	44,800.00	-35,333.76	21.1%
5334 · Legal	8,862.80	25,800.00	-16,937.20	34.4%
5336 · Engineering	24.29	203,000.00	-202,975.71	0.0%
5338 · Other Prof. & Outside Labor	32,288.47	365,000.00	-332,711.53	8.8%
5330 · Professional & Outside services - Other	0.00	0.00	0.00	0.0%
Total 5330 · Professional & Outside services	50,641.80	638,600.00	-587,958.20	7.9%

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01/04/22

Accrual Basis

PRPD
Profit & Loss Budget vs. Actual
July through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
5340 · Postage & Delivery	1,257.82	2,000.00	-742.18	62.9%
5350 · Rent-Facility use fees	1,273.75	7,800.00	-6,526.25	16.3%
5360 · Repair & Maintenance				
5361 · Building R&M	255.60	24,000.00	-23,744.40	1.1%
5362 · Equipment R&M	4,053.71	19,000.00	-14,946.29	21.3%
5363 · General R&M	5,177.74	21,000.00	-15,822.26	24.7%
5364 · Grounds R&M	18,718.14	57,000.00	-38,281.86	32.8%
5365 · Pool R&M	23,895.27	19,000.00	4,895.27	125.8%
5366 · Vehicle R&M	863.53	11,000.00	-10,136.47	7.9%
5367 · Janitorial	4,370.03	11,000.00	-6,629.97	39.7%
5368 · Security	1,345.96	7,000.00	-5,654.04	19.2%
5369 · Vandalism	50.95	1,000.00	-949.05	5.1%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
Total 5360 · Repair & Maintenance	58,730.93	170,000.00	-111,269.07	34.5%
5370 · Supplies - Consumable				
5372 · Office Supplies	6,386.51	12,900.00	-6,513.49	49.5%
5374 · Safety & staff supplies	7,800.61	16,500.00	-8,699.39	47.3%
5370 · Supplies - Consumable - Other	0.00	0.00	0.00	0.0%
Total 5370 · Supplies - Consumable	14,187.12	29,400.00	-15,212.88	48.3%
5380 · Taxes, Lic., Notices & Permits	4,787.03	4,200.00	587.03	114.0%
5390 · Telephone & Internet	8,624.04	24,800.00	-16,175.96	34.8%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	4,597.92	9,000.00	-4,402.08	51.1%
5404 · Fuel	14,662.26	16,800.00	-2,137.74	87.3%
5406 · Meals	2,827.90	5,000.00	-2,172.10	56.6%
5408 · Mileage & Auto Allowance	575.68	8,900.00	-8,324.32	6.5%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
Total 5400 · Transportation, Meals & Travel	22,663.76	39,700.00	-17,036.24	57.1%
5410 · Utilities				
5412 · Electric & Gas	20,029.09	60,900.00	-40,870.91	32.9%
5414 · Water	11,691.13	24,200.00	-12,508.87	48.3%
5416 · Garbage	4,835.62	15,200.00	-10,364.38	31.8%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5410 · Utilities	36,555.84	100,300.00	-63,744.16	36.4%
Total Expense	1,398,079.60	2,992,600.00	-1,594,520.40	46.7%
Net Ordinary Income	-30,161.35	-591,300.00	561,138.65	5.1%
Net Income	-30,161.35	-591,300.00	561,138.65	5.1%

Staff Report

February 9, 2022



DATE: 2/2/2022
 TO: BOD
 FROM: Catherine Merrifield, District Accountant
 Kristi Sweeney, Assistant District Manager
 SUBJECT: FY 2021-22 Mid-Year Budget Review

Introduction

Following the dynamic financial situation after the Camp Fire, the BOD requested a mid-year budget review, so that we can carefully monitor our financial situation beyond our monthly reports. This staff report is not intended to be as detailed as our budget documents but follows the same basic format. Therefore, we focus on significant items that that may not match up with our budget projections, based on the December Profit and Loss Budget vs Actual (50% of the year) (Attachment A).

1. Mid-Year Budget Analysis and Financial Outlook

a. Income:

- Property Tax – The December report does not show updated revenue. On January 12, 2022, the County sent out the December 2021 Property Tax Report and reported a distribution of \$497,954.36 to PRPD. A second property tax deposit is anticipated from the County in May 2022.
- Impact Fees – Income from Impact Fees is at 60.5% of the budget forecast. Much uncertainty greets the beginning of the calendar year with a rapid increase in Covid-19 outbreaks, associated supply chain bottlenecks, and inflation potentially dampening starts. However, this may be balanced with the busy Spring through Fall construction period.
- Program Income – Despite Covid-19 and air quality issues, program income is at 79.6% of the budget. This is a remarkable accomplishment for the District and demonstrates the District's drive toward destination recreation (ice rink generated \$81,430; while Paradise Lake generated \$19,500 in program income).
- Donations – Income currently exceeds the Budget forecast by \$12,263.41 with the majority generated from Ice Rink Donations/Sponsorships. This value does not include in-kind or trade donations (for example, we received a value of over \$35,000 in media sponsorship).
- Other Revenue – Other income is approximately \$98,788 over budget projections, which is primarily composed of \$461,680 of FEMA Community Disaster Loan funds forgiveness.
- Interest Income – In January 2021 the interest rate was at 0.540% with an associated average interest deposit of \$20,000 per month. The interest rate has since dropped to 0.212% which averages to \$6,500 a month in interest income. Budget forecasts for interest income were based on Quarter 1, 2021 interest rates and associated income. The severe drop in interest rates leaves the District at only 15.8% of budget projections.
- Total Income Overall – Even with no property taxes being posted in December, PRPD is doing well at 57% of budgeted income for the mid-year.

b. Expenses:

- Payroll Expenses – Payroll expenses appear above expectations for mid-year at 59.6%; however, the District's seasonal programs (Ice Rink and Pool, typically are higher at the first part of the Fiscal Year). Staff expect to meet budget projections for payroll expenses.
- Program Supplies – At 51.7% (\$21,266.94 spent to date), this category is slightly above projections. Approximately 25% of those funds were used to rent a fleet of kayaks, paddles and PFD for Paradise Lake programs and rentals to lake visitors.
- Advertising & Promotion – Most expenses devoted to advertising for Winter Wonderland and the Ice Rink.
- Equipment Rental – PRPD rents portable restrooms for Aquatic Park and seasonally for the Paradise and Concow pools, however, the major expense relates to Ice Rink rentals. The equipment the District purchased

through the USDA equipment grant has reduced other equipment rental expenses dramatically while ensuring continuity of park and facilities management services.

- Insurance – Insurance costs are 5.8% over budget; however, staff does not anticipate significant additional costs until next fiscal year when payments on the District Liability and Workers' Comp. Insurance costs are due.
 - Professional & Outside Services – This budget line item had set aside a significant amount of funds in anticipation of large development projects and preparation. The actual funds spent to date (7.9%) may increase prior to the end of the fiscal year in preparation for pre-construction costs associated with new development projects.
 - Taxes, Lic., Notices, & Permits – The licensing fee for showing movies in the park (Summer baseball movie series) and paying service taxes related to the purchase of two new properties pushed the total over the budgeted amount.
 - Repair & Maintenance – Spending is at 34.5%.
 - Fuel – As of December 2021, expenditures for fuel represented 87.3% of the FY budget forecasts. The trend of higher fuel costs does not appear to be correcting by the end of the FY and will likely exceed budget projections.
 - Total Expense Overall – Overall PRPD is close to the halfway point at 46.7%.
- c. Net Income/Loss: Staff predicted a grim budget assessment last year of a Net Loss of \$591,300; currently, the Net Loss is \$30,161.35 only 5.1% of the estimate. While we need to be mindful of spending and seek additional revenue sources, staff is more optimistic than original projections.
- d. Challenges and Opportunities:
- Challenges – 1) Low interest rates have reduced earnings on Districts reserves. 2) Inflationary trends are increasing costs on District purchases. 3) Delays in finalizing insurance settlements is slowing down District priorities such as rebuilding the District shop.
 - Opportunities – Grant awards will expedite CIP projects without having to draw on general operating funds.

2. Fixed Assets and Capital Improvement Projects (CIP)

CIP projects to date total \$398,009.22. 95% of the funds expended to date were grant funded.

3. Funds Summary

Reserve funds expended to date are \$70,832.72 used to purchase the Lakeridge addition property. The budget set aside \$1,310,000 for capital improvement and acquisitions for FY 2021-2022.

4. Audit Update

Staff have made remarkable progress since 2017 on financial transparency and past audit recommendations and look forward to the completion of the audit. Holly Pladson indicated that the FY 2020-21 audit is in progress but did not have an estimated completion date.

5. Recommendations

Staff does not recommend budget adjustments at this time. Staff will be creating a CIP Workplan document to guide supervisors through CIP budget requests and tracking of projects post-approval. This should help increase transparency for District initiatives and projects. More information is forthcoming during the budget process for FY 2022/2023.

Table 1. Proposed Paradise Recreation and Park District 2022-23 Budget Calendar.

Date	Proposed Milestone
1/28/2022	• Budget planning kick-off meeting
2/4/2022	• Develop Budget Framework • Supervisors' Fixed Asset request to Manager
2/9/2022	• Mid-year budget review report
3/4/2022	• Supervisors' draft budgets to Manager (rough draft)

Date	Proposed Milestone
3/11/2022	<ul style="list-style-type: none"> Budget final draft revisions to Manager
3/14-3/18/2022	<ul style="list-style-type: none"> Finance Committee reviews draft budget and short and long-term capital improvements
4/13/2022	<ul style="list-style-type: none"> Draft Budget presented to the PRPD Board of Directors for review in Manager's Report.
4/13-4/30/2022	<ul style="list-style-type: none"> PRPD Board of Directors budget review period
5/11/2022	<ul style="list-style-type: none"> Present 2022-23 budget to the PRPD Board of Directors for review in Manager's Report. Adopt preliminary budget Set public hearing for June 8, 2022
6/8/2022	<ul style="list-style-type: none"> Public Hearing Adopt final PRPD 2022-23 budget
06/30/2022	<ul style="list-style-type: none"> Submit Butte County Budget Report

Attachments:

- A. Profit And Loss Budget vs. Actual (July through December 2021)

<https://paradisepprd.sharepoint.com/sites/Finance/Shared Documents/FY.2021-22/Budget.Report/FY2021-22.Mid-Year.Buget.Review.22.0106.docx>
2/2/2022