



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, May 08, 2024, 6:00 pm

Members of the public may submit comments prior to the meeting via email to BODclerk@paradisepspd.com before 1:00 p.m. on the day of the meeting or they may comment on Agenda items on during the time the item is presented. Speakers may comment on items not listed on the Agenda under Public Comment. Comments should be limited to a maximum of three (3) minutes. State Law prohibits the PRPD Board of Directors from acting on items not listed on the agenda. Please notify the meeting clerk prior to the start of the meeting if you wish to be heard. The public may access this meeting remotely:

Web Access: <https://us02web.zoom.us/j/84518561101?pwd=TXRZdUNPTk5MNFM1SWdvdzlmZENUQT09>

Telephone Access: **Dial:** +1 669 900 9128. **Meeting ID:** 845 1856 1101 **Password:** 6626

1. CALL TO ORDER

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests:
- 1.4. Special Presentation: Elements Youth Advisory Council Phase 1 Report (Eddie Valadez, Cayleb Reilly, Tony Garibay, Cassidy Guess)

2. PUBLIC COMMENT

3. CONSENT AGENDA

- 3.1. Board Minutes: Regular Meeting of April 10, 2024
- 3.2. Correspondence: Butte County Fish & Game Commission grant award letter.
- 3.3. Payment of Bills/Disbursements (Warrants and Checks Report)
Check # 057025 - 057129 and ACHs
- 3.4. Information Items (Acceptance only): Safety Committee Minutes of April 18, 2024

4. COMMITTEE REPORTS

- 4.1. Finance Committee Meeting of April 11, 2024.
- 4.2. Personnel Committee Meeting of April 16, 2024.
- 4.3. Personnel Committee Meeting of April 30, 2024.

5. OLD BUSINESS

- 5.1. Donation of Properties – The District has an opportunity to accept the donation of real estate of 3 separate parcels in Paradise (Assessor's Parcel Numbers (APNs): 1) APN 051-230-059-000 (David Schott Revocable Inter Vivos Trust); 2) APN 055-190-023-000 (Ronald G. Knauff Living Trust) ; and 3) APN 055-201-025-000 (Reed Family Trust). The BOD may adopt with a single motion to adopt all resolutions or to take each one separately. The Recreation and Park Committee recommends Board review and acceptance. **Recommendation:** *Approve Resolutions: 1) #24-05-1-534; 2), #24-05-2-535, and 3) #24-05-3-536 to accept the Donations and Authorize the District Manager Signatory Authority to complete the transactions.*
- 5.2. OPR Grant Agreement and Resolution. – The District has been working with the Town of Paradise and partners related to the Buffer Project and other measures to improve wildfire safety in the Community. The collaboration has resulted in developing a successful grant application for the California Office of Planning and Research (OPR) (Grantor) Regional Resilience Grant Program. The grant provides approximately \$638,714 in funding and serves as a match for other grants. The project will help ensure that we have useful information to bring back to the community and decision makers. **Recommendation:** *Approve Resolution #24-05-4-537 and Authorize the District Manager to work with legal counsel to complete the Agreement with the Grantor and Agreements with Consultants identified in the proposal.*

6. **NEW BUSINESS**

- 6.1. Jordan Hill OHV RFP Response Proposal. – The District sent out a Request for Proposal regarding a feasibility study to be done on the Jordan Hill Road Off Highway Vehicle on March 15, 2024. The District went over the submitted proposals and chose the proposal submitted by ICF Jones & Stokes, Inc. (ICF). **Recommendation:** *Authorize District Manager to accept the proposal from ICF Jones & Stokes, Inc. (ICF) and authorize the District Manager to complete a PRPD agreement with the consultant and our legal counsel.*
- 6.2. Finalized Audit for Fiscal Year (FY) 2021-2022. – The District received the Final 2021-2022 audit report from Harshwal & Company LLC. The Finance Committee reviewed the findings (4/11/2024) and recommends BOD consideration. **Recommendation:** *Accept the FY 2021-22 Fiscal Year final audit report.*
- 6.3. Approve the Fiscal Year (FY) 2024-2025 Preliminary Budget and Set Public Hearing Date - The PRPD Board of Directors will consider adopting the FY 2024-2025 Preliminary Budget as presented in the Notice of Public Hearing and set a public hearing date for June 12, 2024, during the Regular Board Meeting at which time the adoption of the final budget for FY 2024-2025 may follow the public hearing. **Recommendation:** *Approve the Preliminary Budget and set a Public Hearing Date for June 12, 2024.*
- 6.4. Resolution # 24-05-5-538- Director Al McGreehan is running for Chief Financial Officer for the CARPD Board. The District is looking to approve a resolution in support of his candidacy. **Recommendation:** *Approve Resolution #24-05-5-538.*

7. **REPORTS**

- 7.1. District Report
- 7.2. Board Liaison Report

8. **CLOSED SESSION**

The Board will meet in Closed Session pursuant to California Government Code:

- 8.1. 54957.6, Employee Salary and Wage Negotiations.
- 8.2. 54957(b)(1), Public Employee Performance Evaluation- District Manager Evaluation and Employment Agreement.

9. **BOARD COMMENT**

10. **ADJOURNMENT**

Adjourn to the next regular meeting on 6/12/2024 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

This institution is an equal opportunity provider and employer.

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

005013

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

MINUTES

1. CALL TO ORDER:

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

1.1 PLEDGE OF ALLEGIANCE:

Chairperson Anderson led the Pledge of Allegiance.

1.2 ROLL CALL:

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

PRPD STAFF:

Present: Dan Efseaff (District Manager), Kristi Sweeny (Assistant District Manager Jeff Dailey (Recreation Supervisor), Catherine Merrifield (District Accountant), Sunny Quigley (Administrative Assistant II) Scott Amick (Recreation Supervisor), Kristen Dehart (Recreation Specialist); Sarah Hoffman (Board Clerk).

1.3 WELCOME GUESTS:

Chairperson Anderson welcomed guests. Present: Walt Schaffer, Tim Calhoon, John Stonebraker, Mark Thorp, Zack Connell, Laurie Noble, Rena Eley, Don Criswell, Brian Graham, and Warren Bowden.

1.4 SPECIAL PRESENTATIONS: Walt Schaffer (HRCBA), Tim Calhoon (CRHA) (note that the guests plan to arrive about 6:30 pm)

2. PUBLIC COMMENT:

Public Comment:

Mark Thorp, Zack Connell, Laurie Noble, Rena Eley, Brian Graham, and Warren Bowden.

3. CONSENT AGENDA:

3.1. Board Minutes: Regular Meeting of March 13, 2024

3.2. Payment of Bills/Disbursements (Warrants and Checks Report): Check # 056906 – 057024 and ACHs

3.3. Authorize District Manager to Complete Agreement with Rancho Engineering.

3.4. Information Items (Acceptance only): Safety Committee Meeting of March 28, 2024.

005014

Board Clerk Hoffman pulled Item 3.1 From the Consent Agenda

MOTION: Approve Consent Agenda items 3.2, 3.3, and 3.4 **MADE BY:** Rodowick. **SECOND:** Bellefeuille. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

Items pulled from Consent Agenda

3.1. Board Minutes: Regular Meeting of March 13, 2024.

Board Clerk Hoffman identified corrections to the minutes.

MOTION: Approve meeting minutes from March 13, 2024. **MADE BY:** McGreehan. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

4. COMMITTEE REPORTS:

4.1. Finance Committee Meeting of March 14,2024. – The Committee met to review the Strategic Plan, the 2024-2025 Fiscal Year Budget items, the 2021-2022 District Audit, and to review a section of the Finance Manual (posting income).

4.2. Personnel Committee Meeting of March 26, 2024. – The Committee met to discuss the new Sick Leave Law and met in Closed session to discuss Employee Wage and Salary Negotiation and the District Manager Evaluation and Employment Agreement.

4.3. Recreation and Park Meeting of March 26,2024. – The Committee met to discuss the Aquatic Park rebuild and property donations.

5. OLD BUSINESS:

5.1. Centerville Recreation and Historical Association Agreement. – Staff seeks Board authorization to renew the funding agreement with the Centerville Run Covered Bridge Association for another two-year term. Recommendation: Renew the funding agreement with the Centerville Recreation and Historical Association for July 1, 2024, through June 30, 2026, as presented.

MOTION: Renew the funding agreement with the Centerville Recreation and Historical Association with the modification of a \$6,000 contribution. **MADE BY:** McGreehan. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

5.2. Honey Run Covered Bridge Association Agreement. – Staff seek Board authorization to renew the funding agreement with the Honey Run Covered Bridge Association for another two-year term. Recommendation: Renew the funding agreement with Honey Run Covered Bridge Association for July 1, 2024, through June 30, 2026, as presented.

Public Comment: Citizen Stonebraker

005015

MOTION: Renew the funding agreement with Honey Run Covered Bridge Association with the modification of a \$6,000 contribution. **MADE BY:** McGreehan. **SECOND:** Bellefeuille. **Roll Call Vote:** **AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

6. NEW BUISNESS

6.1. Full-Time Employee Health Stipend - In October 2023, the District’s health insurance provider notified staff of premium rate increases for January 1, 2024. Historically, the Board authorized a health stipend to cover the cost equivalent to the least expensive health insurance premium for benefited employees. The increase resulted in the least expensive premium increasing to \$914.82 or 10.89% (an increase of \$89.82 per month). Staff seeks Board approval to increase the health stipend to this amount retroactive to January 1, 2024. Recommendation: Approve the increased health care stipend for employees as outlined.

Public Comment: Citizen Stonebraker

MOTION: Authorize the District Manager to complete the agreement. **MADE BY:** Bellefeuille. **SECOND:** McGreehan. **Roll Call Vote:** **AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

6.2. 2024 Strategic Plan. – In December 2023, Staff completed a Draft Strategic Plan and circulated for internal review from staff and BOD members. Staff also solicited comments from the Finance Committee and the Ad Hoc Strategic Plan Committee. The plan calls for annual reviews and a process for more extensive updates. Recommendation: Review and approve the plan.

MOTION: Approve the Strategic Plan with the condition of a review for calendar year 2024 and adjust as needed with public input. **MADE BY:** Bellefeuille. **SECOND:** Goodlin. **Roll Call Vote:** **AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

7. REPORTS

7.1 District Report

7.2 Board Liaison Reports

8. BOARD COMMENT:

10. ADJOURNMENT:

Chairperson Anderson adjourned the meeting at 8:37 p.m. until the next Regular Board meeting, scheduled for May 8, 2024, at 6:00 p.m. at the Terry Ashe Recreation Center,

Robert Anderson, Chairperson

Steve Rodowick, Secretary



Butte County Fish & Game Commission

25 County Center Drive, Suite 200
Oroville, CA 95965
530-570-5474

Commission Members

Greg Kostick
Charles Kyle
Andy Wood
Kory Hamman
Chuck Giles
Caryn Maier, Secretary

April 16, 2024

Jeff Dailey
Paradise Recreation and Park District
6626 Skyway
Paradise, CA 95969

Dear Jeff,

Congratulations! The Paradise Recreation and Park District has received a grant from the Butte County Fish & Game Commission for fiscal year 2024/2025 in the amount of \$5,000.00 for your "Kid's Fishing Day at Paradise Lake". Sorry for the delay with confirmation. We just received approval from DFW's new Propagation Fund system.

I have included a general claim form for you to itemize your expenses. All receipts must be dated between July 1, 2024 and June 30, 2025 and must be directly related to the project described in your grant application, specifically for the purchase of catchable size rainbow trout. A final report of the grant project including a final budget must be submitted with your claim.

In addition, I have included **three grant agreements that need to be signed and returned to me ASAP. The County is requiring all documents right away.**

Please mail your claim directly to Caryn Maier, Secretary, Butte County Fish & Game Commission, P.O. Box 2894, Paradise, CA 95967.

The Commission would like to welcome presentations from grantees at the April, July, and October meetings. Please contact me in advance if you wish to be placed on our agenda. If you have any questions, you may contact me at 530-570-5474 or maierphoto@hotmail.com.

Best Regards,

Caryn Maier
Secretary, Butte County Fish & Game Commission

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

057025-057045	4/3/2024		Payroll Summary	15,128.54	0.00	0.00	15,128.54	

Direct Deposit	4/3/2024		Payroll Summary	31,909.58	0.00	0.00	31,909.58	

057077-057093	4/17/2024		Payroll Summary	13,561.99	0.00	0.00	13,561.99	

Direct Deposit	4/17/2024		Payroll Summary	33,296.28	0.00	0.00	33,296.28	

057046	4/5/2024		PRINCIPAL LIFE INSURANCE CO	175.59			175.59	
057047	4/5/2024		VISION SERVICE PLAN	256.32			256.32	
057048	4/5/2024		VOYA INSTITUTIONAL TRUST CO	300.00			300.00	
057049	4/5/2024		MISSION SQUARE RETIREMENT	1,325.00			1,325.00	
057050	4/5/2024		FRANCHISE TAX BOARD	50.00			50.00	
057051	4/5/2024		PARADISE RECREATION & PARKS	31,909.58			31,909.58	A
057052	4/5/2024		INDUSTRIAL POWER PRODUCTS		100.74		100.74	
057053	4/5/2024		MELTON DESIGN GROUP		2,000.56		2,000.56	
057054	4/5/2024		MAGALIA COMMUNITY PARK		556.50		556.50	
057055	4/5/2024		KELLY MUNSON		1,775.00		1,775.00	
057056	4/5/2024		DEBORAH KELLY		61.00		61.00	Refund
057057	4/5/2024		COMPUTERS PLUS		271.12		271.12	
057058	4/5/2024		O'REILLY AUTP PARTS		102.81		102.81	
057059	4/5/2024		MCCLELLAND AIR CONDITIONING		435.01		435.01	
057060	4/5/2024		BUTTE COUNTY NEAL ROAD LANDFIL		21.05		21.05	
057061	4/5/2024		DE LAGE LANDEN FINANCIAL SERV		223.49		223.49	
057062	4/5/2024		VERIZON WIRELESS		94.19		94.19	
057063	4/5/2024		PARADISE IRRIGATION DISTRICT		4,540.62		4,540.62	
057064	4/5/2024		JESSICA PESTANA		35.00		35.00	Refund
057065	4/5/2024		THOMAS ACE HARDWARE		3,108.80		3,108.80	
057066	4/12/2024		ACCULARM SECURITY SYSTEMS		465.50		465.50	
057067	4/12/2024		RAYMOND LOCKRIDGE		49.55		49.55	B
057068	4/12/2024		CED CHICO		723.44		723.44	
057069	4/12/2024		DOG WASTE DEPOT		172.36		172.36	
057070	4/12/2024		STONE RIDGE TERMITE & PEST		150.00		150.00	
057071	4/12/2024		FFF SPORTS		402.45		402.45	E
057072	4/12/2024		VERIZON WIRELESS		793.88		793.88	
057073	4/12/2024		CHICO STATE ENTERPRISES		1,245.42		1,245.42	
057074	4/12/2024		ELAN FINANCIAL SERVICES		3,785.86		3,785.86	
057075	4/12/2024		NORMAC INC		938.71		938.71	
057076	4/12/2024		FOOTHILL MILL & LUMBER CO		754.72		754.72	
057094	4/19/2024		VOYA INSTITUTIONAL TRUST CO	350.00			350.00	
057095	4/19/2024		MISSION SQUARE RETIREMENT	1,325.00			1,325.00	
057096	4/19/2024		PARADISE RECREATION & PARK DIS	758.36			758.36	
057097	4/19/2024		PARADISE RECREATION & PARKS	33,296.28			33,296.28	A
057098	4/19/2024		INDUSTRIAL POWER PRODUCTS		1,039.30		1,039.30	
057099	4/19/2024		COMPUTERS PLUS		594.84		594.84	
057100	4/19/2024		UMPQUA BANK		9,131.39		9,131.39	
057101	4/19/2024		CORRINA MEYERS-BASCH		181.00		181.00	Refund
057102	4/19/2024		PG&E		149.09		149.09	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
057103	4/19/2024		NORTHERN RECYCLING & WASTE		1,173.84		1,173.84	
057104	4/19/2024		NATIONAL AQUATIC SERVICES INC		2,860.74		2,860.74	C
057105	4/19/2024		STREAMLINE		360.00		360.00	
057106	4/19/2024		BASIC BENEFITS		50.00		50.00	
057107	4/19/2024		BUTTE COUNTY NEAL ROAD LANDFILL		16.00		16.00	
057108	4/19/2024		NORTHSTATE AGGREGATE INC		1,486.95		1,486.95	
057109	4/19/2024		CHICO RENT A FENCE		507.60		507.60	
057110	4/19/2024		GRANT MANAGEMENT ASSOCIATES		3,255.00		3,255.00	D
057111	4/19/2024		ODP BUSINESS SOLUTIONS LLC		500.47		500.47	
057112	4/19/2024		DEPARTMENT OF JUSTICE		32.00		32.00	
057113	4/26/2024		PRINCIPAL LIFE INSURANCE COMPA	175.59			175.59	
057114	4/26/2024		VISION SERVICE PLAN	256.32			256.32	
057115	4/26/2024		KELLER SUPPLY COMPANY		1,023.71		1,023.71	
057116	4/26/2024		ARMED GUARD PRIVATE SECURITY		840.00		840.00	
057117	4/26/2024		NORTHERN RECYCLING & WASTE		387.26		387.26	
057118	4/26/2024		EXTRA SELF STORAGE		1,560.00		1,560.00	
057119	4/26/2024		PG&E		5,144.65		5,144.65	
057120	4/26/2024		KELLY MUNSON		95.44		95.44	
057121	4/26/2024		KELLY MUNSON		1,450.00		1,450.00	
057122	4/26/2024		CHICO STATE ENTERPRISES		350.00		350.00	
057123	4/26/2024		ALHAMBRA		166.36		166.36	
057124	4/26/2024		COMCAST		96.68		96.68	
057125	4/26/2024		CASSANDRA ENOS		61.00		61.00	Refund
057126	4/26/2024		JENNIFER ARBUCKLE		1,722.15		1,722.15	
057127	4/26/2024		RENTAL GUYS CHICO		265.43		265.43	
057128	4/26/2024		DOBRICH		1,680.00		1,680.00	
057129	4/26/2024		HEIDI LANGE NOTARY PUBLIC		40.00		40.00	
ACH	4/5/2024		ACH STATE PR TAX	2,030.45			2,030.45	
ACH	4/5/2024		ACH FED PR TAX	13,637.44			13,637.44	
ACH	4/5/2024		ACH CALPERS	11,533.46			11,533.46	
ACH	4/16/2024		ACH CALPERS	8,180.12			8,180.12	
ACH	4/22/2024		ACH STATE PR TAX	2,369.95			2,369.95	
ACH	4/22/2024		ACH FED PR TAX	14,413.52			14,413.52	
ACH	4/26/2024		ACH CALPERS	8,115.69			8,115.69	
ACH	4/26/2024		ACH CALPERS	2,931.75			2,931.75	

TOTALS				134,596.57	59,028.68	0.00	193,625.25	
---------------	--	--	--	-------------------	------------------	-------------	-------------------	--

GRAND TOTALS				163,287.10	59,028.68	0.00	222,315.78	
---------------------	--	--	--	-------------------	------------------	-------------	-------------------	--

Refunds = 338.00

Notes:

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Reimbursement
- C) Service of Paradise pool heater
- D) Grant writer consultant
- E) Raffle prizes for Kids Fishing Derby



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:** April 18, 2024, at 8:30 a.m.
- LOCATION:** Teams
- ATTENDANCE:** Sarah Hoffman, Administrative Assistant III
Dan Efseaff, District Manager
Mark Cobb, Park Supervisor
- ABSENT:** Jeff Dailey, Recreation Supervisor
Kristi Sweeney, Assistant District Manager
- FACILITATOR:** Mark Cobb, Park Supervisor

#####

1. **CALL TO ORDER:** 8:46AM
2. **MINUTES:**
 - Park Supervisor Cobb moved to approve the minutes from the March 28, 2024, Safety Committee meeting. Administrative Assistant III Hoffman seconded the motion. The rest of the committee members present concurred.
3. **SAFETY AND HEALTH ISSUES DISCUSSED:**
 - a. THE FOLLOWING SAFETY MEETINGS WERE HELD:
 - March 27, 2024 Tractor/ Equipment Use
Led by Jim Pickett, Park Maintenance II
 - April 3, 2024 Headlights On At All Times
Led by Kevin Peake, Park Maintenance II
 - April 10, 2024 Heat Exhaustion
Led by Andrea Millward, Park Assistant III
 - April 17, 2024 Proper Tool Care “ Power Tools”
Led by Ray Lockridge, Park Maintenance III
 - b. DOCUMENTED SITE INSPECTIONS, REPAIRS, AND OTHER ACCOMPLISHMENTS RELATED TO SAFETY:
 - None

c. ACCIDENT/INCIDENT REPORTS:

- None

d. WORKERS' COMPENSATION REPORTS:

- Workers Compensation Open Detail Report since March 31,2024
 - Open Claim for 4A2207P8RB50001
 - Open Claim for 4A23036N0290001

4. MISCELLANEOUS:

Next Safety Meeting Date: May 16, 2024, at 8:30 a.m.

Facilitator: Jeff Dailey

Adjourned: 8:50 AM

Sarah Hoffman, Safety Committee Secretary

Date:

cc: CAPRI
PRPD Board

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2024/SC_24.0418/24.0418.DRAFT.Minutes.Draft.docx

Finance Committee Report

April 11, 2024



DATE: 4/29/2024
 TO: PRPD Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: April Finance Committee Report

Attendance: Committee Members: Al McGreehan, Chairperson: and Steve Rodowick, Member
 Staff Members: Dan Efsseff, District Manager; Catherine Merrifield, District Accountant; Sarah Hoffman, Administrative Assistant III

Chair McGreehan The Committee meeting was called to order 3:01 PM

The Committee met to:

1. Review 2021-2022 Draft Audit

District Manager Efsseff and District Accountant Merrifield gave information on the 2021-2022 Draft Audit. Committee Chair McGreehan asked about some of the redline marks and District Accountant Merrifield gave feedback. There were then questions about when the 2022-2023 Fiscal Year Audit can start. District Accountant Merrifield provided feedback.

2. Review Generic RFP's

District Manager Efsseff introduced the item and talked about each RFP template. The committee members made some suggested edits but stated they would like more time to go over them.

3. Redevelopment Email Discussion

Committee Chair McGreehan gave information on the RDA about property taxes. There was then a brief discussion.

The Committee adjourned at 3:55 PM

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2024/FC_24.0411/FC.Report.24.0411.docx
 5/1/2024

Personnel Committee Report

April 16, 2024



DATE: 4/29/2024
 TO: Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: April Personnel Committee Report

Attendance: Committee Chair, Jen Goodlin; Committee Member, Mary Bellefeuille
 PRPD Staff: Sarah Hoffman, Administrative Assistant III; Dan Efseaff, District Manager; Kristi Sweeney, Assistant District Manager; District Accountant, Catherine Merrifield.

The meeting was called to order at 3:06 PM.

The Committee met to:

1. Discuss Personnel Rules 19 & 20

District Manager Efseaff gave some information on the item and why he is bringing it to committee. Committee Chair Bellefeuille mentioned a couple of suggested changes and District Manager Efseaff took note of them. He then stated this will be viewed by legal counsel.

The Committee went into Closed Session at 3:17 PM

CLOSED SESSION:

- 1. The Committee will meet in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary and Wage Negotiations.**
- 2. The Committee will meet in Closed Session pursuant to California Government Code Section 54957, District Manager Evaluation and Employment Agreement.**

The Committee returned from Closed Session at 4:03 AM

REPORT ON CLOSED SESSION:

The Committee Chair, Goodlin reported that the committee discussed the requests from staff for the Employee Salary and Wage Negotiations and discussed the District Managers Evaluation.

The meeting adjourned at 4:03 PM.

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2024/PC.24.0416/PC.Report.24.0416.docx
 5/1/2024

Personnel Committee Report

April 30, 2024



DATE: 4/30/2024
 TO: Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: April Personnel Committee Report

Attendance: Committee Chair, Jen Goodlin; Committee Member, Mary Bellefeuille
 PRPD Staff: Sarah Hoffman, Administrative Assistant III; Dan Efseaff, District Manager; Administrative Assistant II, Sunny Quigley; Recreation Supervisor, Jeff Dailey; Park Supervisor, Mark Cobb

The meeting was called to order at 11:03 AM.

The Committee went into Closed Session at 11:03 AM

CLOSED SESSION:

1. **The Committee will meet in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary and Wage Negotiations.**
2. **The Committee will meet in Closed Session pursuant to California Government Code Section 54957, District Manager Evaluation and Employment Agreement.**

The Committee returned from Closed Session at 12:30 PM

REPORT ON CLOSED SESSION:

The Committee Chair, Goodlin reported that the committee discussed the requests from staff for the Employee Salary and Wage Negotiations and will be taking a staff recommendation for a 4% Cost of Living Increase to the Full Board. She also stated that the committee provided a review of the District Manager.

The meeting adjourned at 12:32 PM.

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2024/PC.24.0430/PC.Report.24.0430.docx
 5/1/2024

Staff Report

May 8, 2024



DATE: 4/30/2024
 TO: BOD
 FROM: Sunny Quigley, Administrative Assistant II; Dan Euseff, District Manager
 SUBJECT: Property Donation – Consider acceptance of the following donated properties in Paradise at: 1) 0 Honey Run Road, (APN 051-230-059-000); 2) 0 Clark Road (APN 055-190-023-000); and 3) 0 Bennett Road (APN 055-201-025-000).

Summary

The District has an opportunity to accept the donation of real estate of 3 separate parcels in Paradise: 1) Assessor's Parcel Number (APN) 051-230-059-000 (David Schott Revocable Inter Vivos Trust); 2) APN 055-190-023-000 (Ronald G. Knauff Living Trust); and 3) APN 055-201-025-000 (Reed Family Trust, Randall Reed & Linda Davis-Reed). The BOD may adopt with a single motion to adopt all resolutions or to take each one separately.

Recommendation: Approve Resolutions: 1) #24-05-1-534 (APN 051-230-059-000); 2) #24-05-2-535 (APN 055-190-023-000), and 3) #24-05-3-536 (APN 055-201-025-000) to accept the Donations and Authorize the District Manager Signatory Authority to complete the transactions.

1. Background

At the May 8, 2022 meeting, the BOD provided direction to staff to examine opportunities to expand or enhance existing District properties and seek new park properties that meet multiple objectives including fire protection, recreation, and public access. The properties may be summarized as follows:

1. APN 051-230-059-000 - 0 Honey Run Road, Paradise (41 acres) (David Schott Revocable Inter Vivos Trust); Location: In Paradise South of Neal Road, this property is on the North side of Skyway leaving the Town of Paradise. It crosses Honey Run Road to the North on the downslope away from Skyway. This property is best viewed from Russell Drive at the Town Limits / Crossroads area on Skyway. The property aligns with Wildfire Buffer efforts.
2. APN 055-190-023-000 - 0 Clark Road, Paradise (20 acres) (Ronald G. Knauff Living Trust) Location: In Paradise South of Pearson, this property is at the Town Limits next to current road construction projects on Clark Road. There is a gradual drop from Clark Road to the East, followed by a rapid drop towards Clear Creek. There is currently a dirt fire road on the property. Mr. Knauff states that there is also a significant waterfall along the section of the creek on the property. The property next door is 185 acres of County owned land.
3. APN 055-201-025-000 - 0 Bennett Road, Paradise (9 acres) (Reed Family Trust, Randall Reed & Linda Davis-Reed). Location: In Paradise South of Pearson Road, the Reed Property is in between Edgewood Drive and Bennett Road. There is a creek running through the property, wetland areas, and foothill oak terrain. Current access is off of Beverly Glen Ave, with potential future access from Bennett Road as part of the Town of Paradise road connectivity project through to Edgewood.

Property owners and Real Estate representatives reached out to PRPD over the past year to explore possible donations following outreach related to the Wildfire Buffer project. Project profiles are attached and staff will highlight some of the features of the property (for example, proximity to existing public ownership).

2. Fiscal Impact

All 3 properties are donations from the respective owners. Due diligence costs have been paid with existing TNC funds. The District currently works with several programs to provide vegetation maintenance costs and these may be minimal in the short term. Future costs include maintenance and development of recreational resources, which on these sites may be related to trails or wildlife viewing opportunities. The District will seek grants for these efforts.

3. Committee Recommendation

At the 3/26/2024 meeting, the Recreation and Park Committee reviewed the 3 properties and recommended BOD consideration. . A citizen offered to provide improved maps over the low-resolution ones in the packet; however, staff

did not receive replacement maps and created new ones for the profiles. The previous 2023 Recreation and Park Committee also visited the properties as part of the real estate negotiation process.

4. Permits and Environmental Review

The District has completed due diligence on the properties with Preliminary Title Reports, Appraisals, and Phase I Environmental Assessment Reports completed on all 3 properties.

5. Discussion

These properties are located in areas with minimal park properties and public access to open space and may open up potential opportunities (for example, 1) the Skyway property is at the “gateway” to Paradise and has Honey Run Road on the downhill portion of the property; 2) the Clark Road property is adjacent to a 181 acre parcel in County ownership; and 3) the Bennett Road property is potentially on the path of a southern connector road for the Town. Staff will present some of the features of these properties. While they have merit as future park properties, they transfer a low risk proposition as the District may opt to dispose (sale, transfer, or auction) and receive the proceeds.

Attachments:

- A. Schott Property Briefing APN 051-230-059-000
- B. Resolution #24-05-1-534
- C. Knauff Property Briefing APN 055-190-023-000
- D. Resolution #24-05-1-535
- E. Reed Property Briefing APN 055-201-025-000
- F. Resolution #24-05-3-536

[https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0508/BOD.Property.Donation.1_Schott.2_Knauff.3_Reed.Report_24.0430.docx](https://paradisepd.sharepoint.com/sites/BODMeeting/Shared%20Documents/_BOD/2024/2024.0508/BOD.Property.Donation.1_Schott.2_Knauff.3_Reed.Report_24.0430.docx)
5/1/2024

Memo



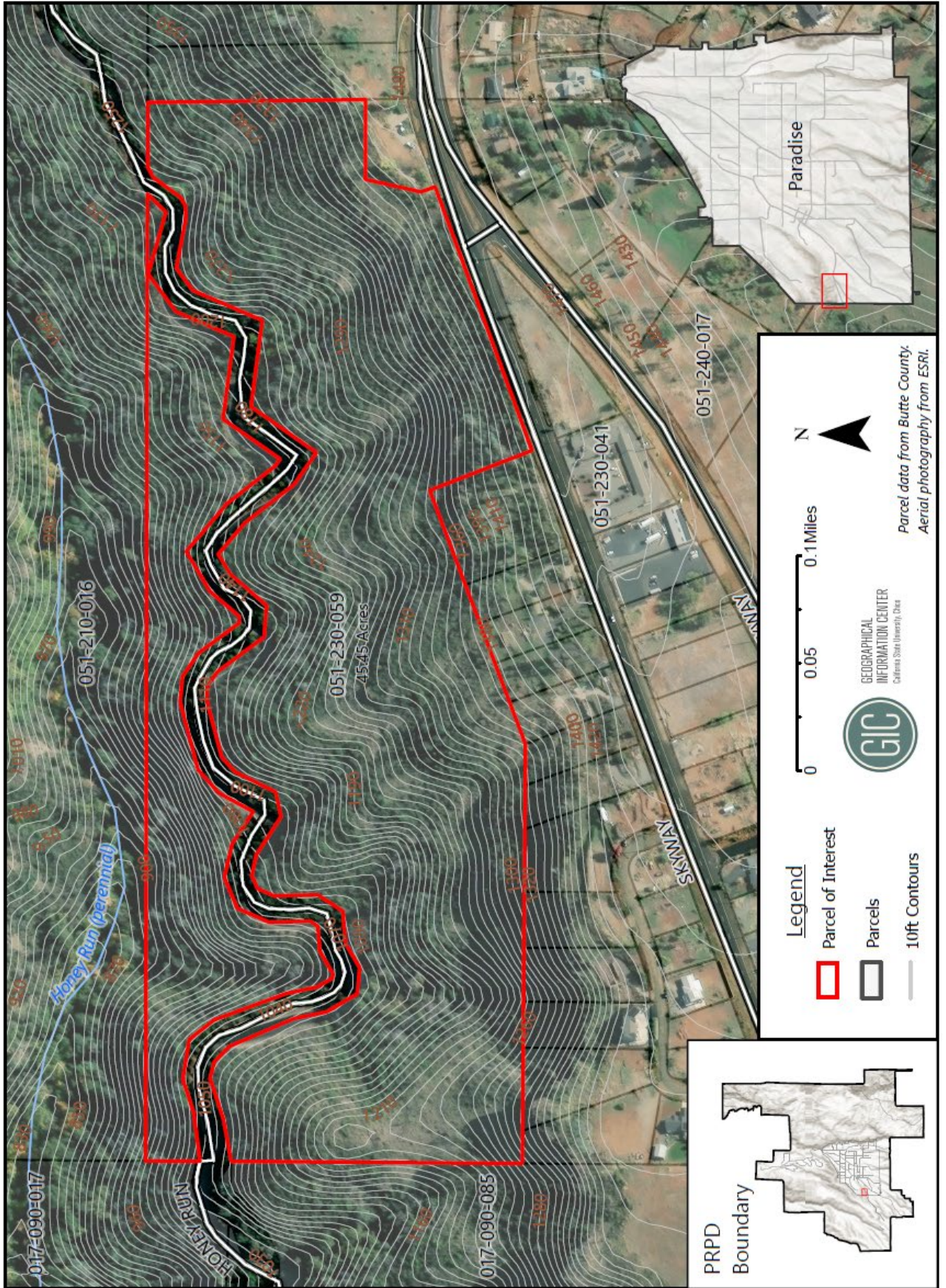
Date: 4/1/2024
 To: BOD
 From: Sunny Quigley, Administrative Assistant II
 CC: Dan Efseaff, Sarah Hoffman
 Subject: **Schott Property Donation**

<u>Locations</u>	0 Honey Run Road (between Skyway and Honey Run, lower Paradise;
<u>Size</u>	41 acres
<u>APNs</u>	051-230-059-000: 41 acres (Paradise)
<u>Owner</u>	David Schott Revocable Inter Vivos Trust <i>et. al.</i>
<u>Jurisdiction</u>	Paradise
<u>Zone</u>	Parcel -059 (Paradise): RC
<u>General Plan</u>	Parcel -059 (Paradise):
<u>Improvements</u>	None
<u>Easements</u>	TBD
<u>Topography</u>	Parcel -059: Steep downward slope from Skyway towards Honey Run Road and the Butte Creek drainage.
<u>Condition</u>	Burned over in Camp Fire; undeveloped.
<u>Transaction</u>	Donation to District
<u>Appraisal</u>	\$41,000 (Completed 8/24/23)
<u>Title Report</u>	Completed 7/12/23
<u>Phase 1 Environmental Report</u>	Completed 8/28/23
<u>Land Survey</u>	TBD

A representative for the David Schott Trust, Mr. Ron Knauff of Coldwell Banker, contacted PRPD looking to donate 2 properties. District Manager Efseaff toured both properties with Mr. Knauff. Letters of Intent are on file.

Paradise Recreation and Park District

Parcel of Interest 051-230-059-000





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

RESOLUTION #24-05-1-534

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT ACCEPTING THE DONATION OF 0 HONEY RUN ROAD, PARADISE, CA

WHEREAS, the Paradise Recreation and Park District Board of Directors has identified the Acquisition of one parcel (41 acres) in Paradise, Butte County (Assessor's Parcel Numbers (APN): 051-230-059) through a donation from the David Schott Revocable Inter Vivos Trust, as valuable toward meeting its mission and goals; and

WHEREAS, the Paradise Recreation and Park District is receiving one parcel at 0 Honey Run Road as a donation; and

WHEREAS, this property adds land assets for residents of the District and expands access to outdoor recreation.

BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Recreation and Park District at our normal place of business (6626 Skyway, Paradise, CA 95969) in the County of Butte, State of California), resolved to:

- 1) Hereby accept the donation of property known as the Honey Run Road parcel (APN #: 051-230-059) in Paradise, CA 95969 from the David Schott Revocable Inter Vivos Trust; and
- 2) Certifies that the title holder will have sufficient funds to operate and maintain the resource(s), or will secure the resources to do so; and
- 3) Appoints the Paradise Recreation and Park District, District Manager, or designee, as agent to conduct all negotiations, execute and submit all documents, including but not limited to:

Resolution #24-05-1-535

May 8, 2024

Page 2

applications, agreements, payment requests, revisions to County Records, revisions to appraisals, and so on, which may be necessary for the completion of the aforementioned property donation.

This Resolution was duly passed by the Board of Directors of the Paradise Recreation and Park District at a meeting held on the 8th day of May 2024 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Robert Anderson, Chairperson

Steve Rodowick, Secretary

Memo



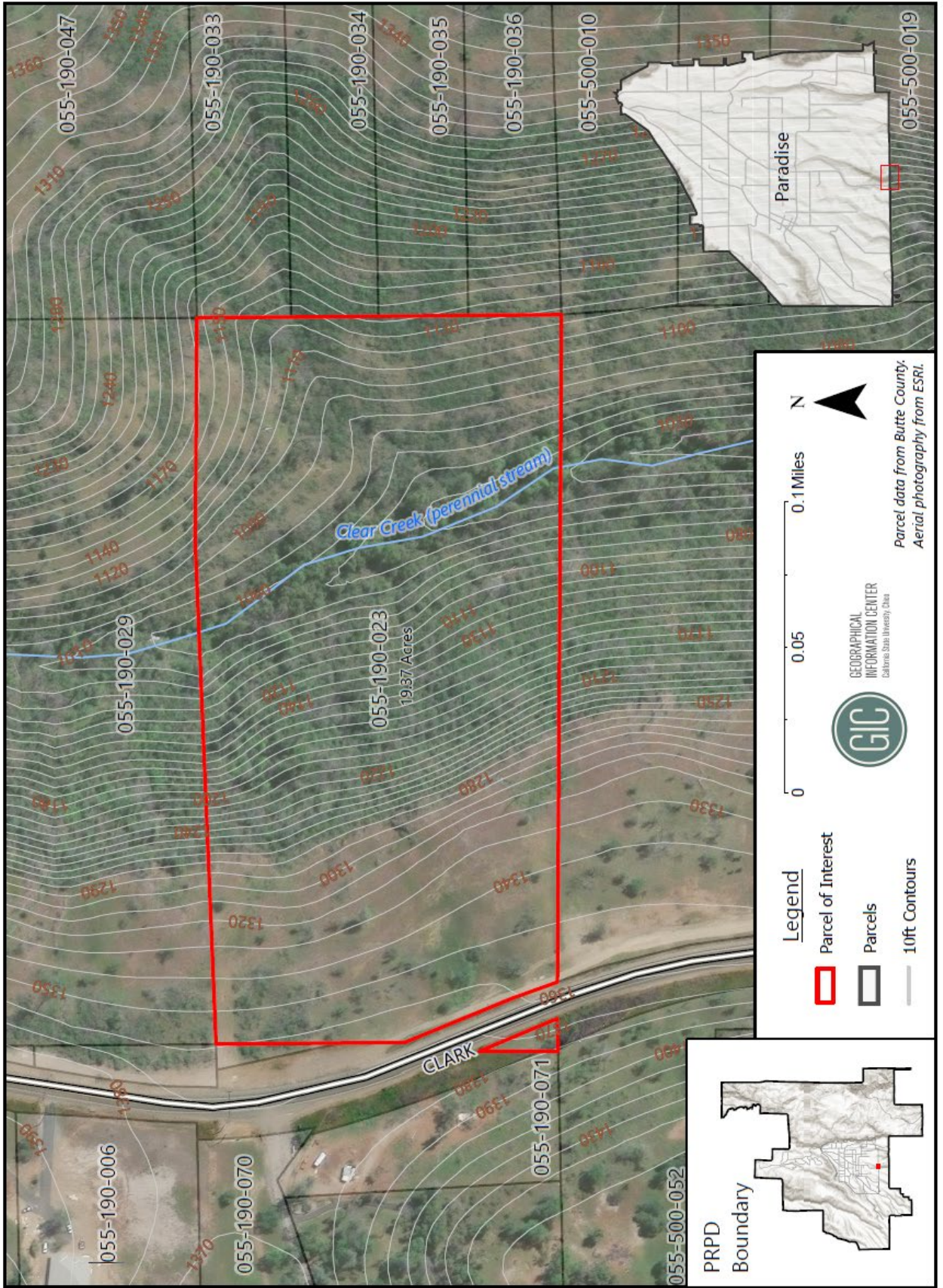
Date: 4/1/2024
 To: PRPD Board of Directors
 From: Sunny Quigley, Administrative Assistant II; Dan Efseaff, District Manager
 CC:
 Subject: **Knauff Property Briefing**

<u>Locations</u>	0 Clark Road (below industrial complex), lower Paradise.
<u>Size</u>	20 acres
<u>APNs</u>	055-190-023-000
<u>Owner</u>	Ronald G. Knauff Living Trust
<u>Jurisdiction</u>	Paradise
<u>Zone</u>	Parcel -023 (Paradise): IS & AR3
<u>General Plan</u>	Parcel -023 (Paradise):
<u>Improvements</u>	None
<u>Easements</u>	TBD
<u>Topography</u>	Parcel -023: Level / gradual slope at Clark Road, steeper on eastern portion including the Clear Creek drainage. Landowner believes Clear Creek Falls is on this parcel. Adjacent to public lands.
<u>Condition</u>	Burned over in Camp Fire; undeveloped.
<u>Transaction</u>	Donation to District
<u>Appraisal</u>	\$60,000 (Completed 8/24/23)
<u>Title Report</u>	Completed 7/13/2023
<u>Phase 1 Environmental Report</u>	Completed 8/23/23
<u>Land Survey</u>	TBD

Mr. Ron Knauff of Coldwell Banker, contacted PRPD looking to donate properties. District Manager Efseaff toured the properties with Mr. Knauff. Letter of Intent has been signed. Next door to 185 acres of County owned land.

Paradise Recreation and Parks District

Parcel of Interest 055-190-023-000





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

RESOLUTION #24-05-2-535

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT ACCEPTING THE DONATION OF THE PROPERTY AT 0 CLARK ROAD, PARADISE, CA

WHEREAS, the Paradise Recreation and Park District Board of Directors has identified the Acquisition of a parcels in Paradise, Butte County (Assessor's Parcel Numbers (APNs): 055-190-023 through a donation from the Ronald G. Knauff Living Trust, as valuable toward meeting its mission and goals; and

WHEREAS, the Paradise Recreation and Park District is receiving the parcel at the 0 Clark Road, Paradise, as a donation; and

WHEREAS, this property adds land assets for residents of the District and expands access to outdoor recreation.

BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Recreation and Park District at our normal place of business (6626 Skyway, Paradise, CA 95969) in the County of Butte, State of California), resolved to:

- 1) Hereby accept the donation of property known as the Clark Road parcel (APN #: 055-190-023) in Paradise, CA 95969 from the Ronald G. Knauff Living Trust to the Paradise Recreation And Park District; and
- 2) Certifies that the title holder will have sufficient funds to operate and maintain the resource(s), or will secure the resources to do so; and
- 3) Appoints the Paradise Recreation and Park District, District Manager, or designee, as agent to conduct all negotiations, execute and submit all documents, including but not limited to: applications, agreements, payment requests, revisions to County Records, revisions to appraisals, and so on, which may be necessary for the completion of the aforementioned property donation.

Resolution #24-05-1-536
May 8, 2024
Page 2

This Resolution was duly passed by the Board of Directors of the Paradise Recreation and Park District at a meeting held on the 8th day of May 2024 by the following vote:

Ayes: Noes: Absent: Abstain:

Robert Anderson, Chairperson

Steve Rodowick, Secretary

Memo



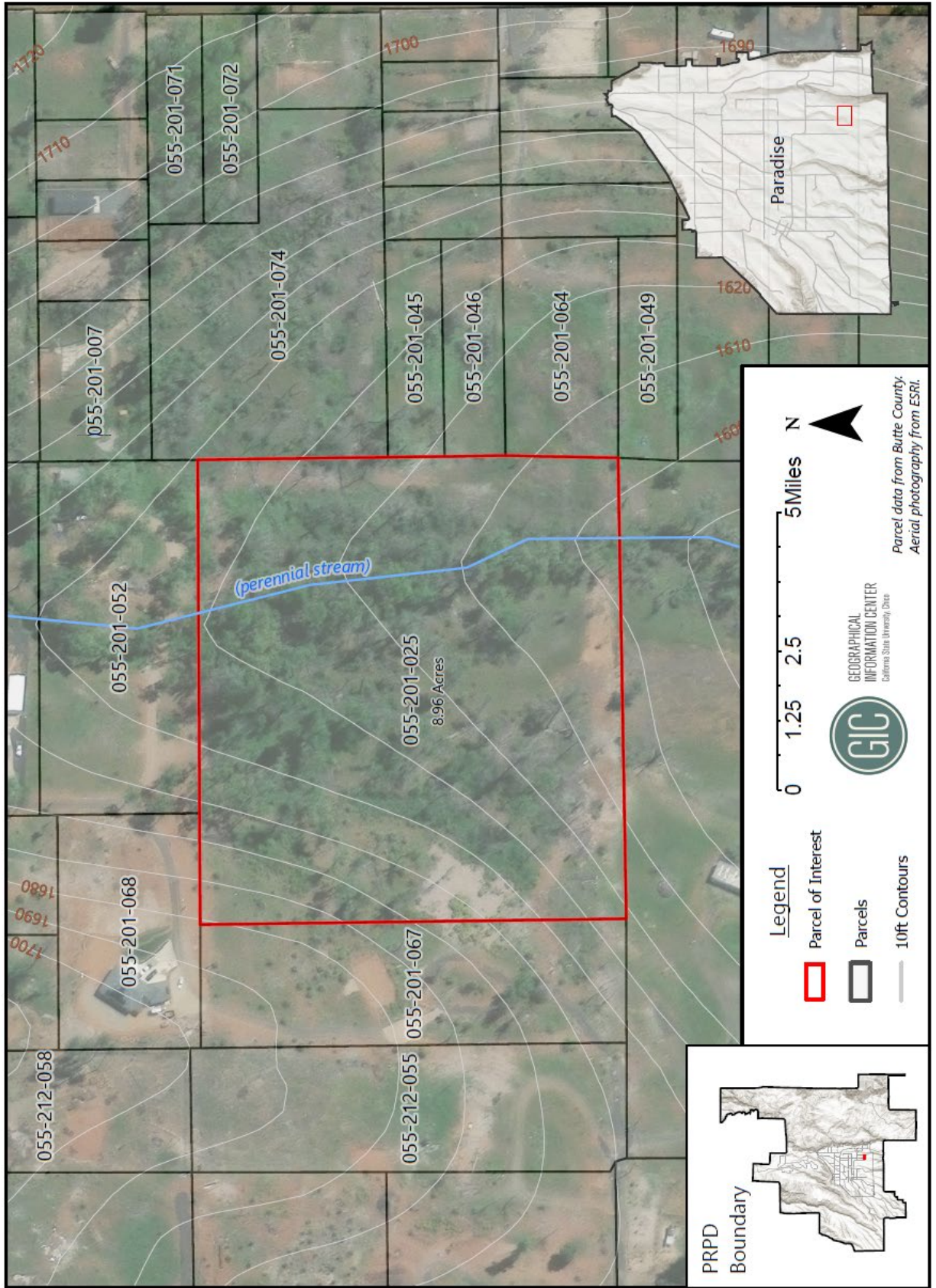
Date: 4/12/2024
 To: BOD
 From: Sunny Quigley, Administrative Assistant II, Dan Efseaff, District Manager
 CC:
 Subject: **Reed Property Briefing**

<u>Location</u>	Bennett Road, South Paradise, best access off Beverly Glen Road
<u>Size</u>	9 acres (total)
<u>APNs</u>	055-201-025
<u>Owners</u>	Reed Family Trust, Randall Reed & Linda Davis-Reed
<u>Jurisdiction</u>	Paradise
<u>Zone</u>	AR-3, Agricultural Residential
<u>General Plan</u>	Agricultural Residential
<u>Improvements</u>	None
<u>Easements</u>	TBD
<u>Topography</u>	Gentle to moderate slope towards creek on property, approximately 80 feet elevation change.
<u>Condition</u>	No outstanding cleanup or hazards.
<u>Transaction</u>	Donation to District
<u>Appraisal</u>	\$110,000 (Completed 7/24/2023)
<u>Title Report</u>	Completed 7/12/2023
<u>Phase 1 Environmental Report</u>	Completed 8/23/2023
<u>Land Survey</u>	TBD

Vacant residential land in South Paradise, with no previous structures. Creek running through East-southeast part of property, vehicle access on the Northwest corner of lot.

Paradise Recreation and Parks District

Parcel of Interest 055-201-025-000





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

RESOLUTION #24-05-3-536

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND
PARK DISTRICT
ACCEPTING THE DONATION OF THE PROPERTY AT 0 BENNETT ROAD, PARADISE, CA**

WHEREAS, the Paradise Recreation and Park District Board of Directors has identified the Acquisition of a parcel in Paradise, Butte County (Assessor's Parcel Numbers (APNs): 055-201-025 through a donation from the Reed Family Trust, as valuable toward meeting its mission and goals; and

WHEREAS, the Paradise Recreation and Park District is receiving the one parcel at 0 Bennett Road, Paradise, as a donation; and

WHEREAS, this property adds land assets for residents of the District and expands access to outdoor recreation.

BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Recreation and Park District at our normal place of business (6626 Skyway, Paradise, CA 95969) in the County of Butte, State of California), resolved to:

- 1) Hereby accept the donation of property known as the Bennett Road parcel (APN #: 055-201-025) in Paradise, CA 95969 from the Reed Family Trust to the Paradise Recreation And Park District; and
- 2) Certifies that the title holder will have sufficient funds to operate and maintain the resource(s), or will secure the resources to do so; and
- 3) Appoints the Paradise Recreation and Park District, District Manager, or designee, as agent to conduct all negotiations, execute and submit all documents, including but not limited to: applications, agreements, payment requests, revisions to County Records, revisions to appraisals, and so on, which may be necessary for the completion of the aforementioned property donation.

Resolution #24-05-1-534

May 8, 2024

Page 2

This Resolution was duly passed by the Board of Directors of the Paradise Recreation and Park District at a meeting held on the 8th day of May 2024 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Robert Anderson, Chairperson

Steve Rodowick, Secretary

Staff Report

May 8, 2024



DATE: 4/2/2024
 TO: Board of Directors
 FROM: Dan Efseaff, District Manager
 SUBJECT: OPR Grant Opportunity

Report in Brief

The District has been working with the Town of Paradise and several partners related to the Building Resilient Infrastructure in Community (BRIC) Buffer Project and other measures to improve wildfire safety in the Community. The collaboration has resulted in developing a successful grant application (Attachment A) for the California Office of Planning and Research (OPR) (Grantor) Regional Resilience Grant Program. The grant provides approximately \$638,714 in funding (the final amount is being determined) and serves as a match for the BRIC Grant and expands several key areas to ensure that we have good information to bring back to the community and decision makers.

The tasks for this effort include:

- High level appraisal of costs for easements or fee title for prioritized parcels
- Estimate of annual ladder fuel maintenance costs for prioritized parcels
- Evaluation of potential grant funding sources for acquisition and maintenance costs
- Calculation and potential structure of tax levy to fund acquisition and maintenance costs
- Recommendations for potential governance structures for ownership, management, and funding of wildfire buffer zone
- Polling to determine potential voter support for assessments or fees to provide community wide protection.
- Community engagement on costs and benefits of potential wildfire buffer zone implementation
- Administration/Grant Management – 20%
- Travel & Misc. supplies.

The grant built in several consultants and as a competitive grant program, this serves as an appropriate procurement process. OPR has provided a preliminary draft agreement, that will need work to finalize (Attachment B). Staff seeks authorization to work with our legal counsel to complete the contracting process with the Consultants named in the grant, these include:

- FM3 Research - Conduct polling and outreach research.
- Integra Realty Resources – Provide appraisal estimates other real estate related tasks,
- Milliman/CoreLogic – advises on Appraisal Costs-Governance Structure-Ladder fuel costs, participate in community engagement as needed,
- NHA Advisors LLC - Provides oversight and review on most tasks),
- Rural Community Assistance Corporation (RCAC) – Coordination of consultants and community outreach
- Toyon Labs, LLC – advises on fuel load and vegetation reduction and ladder fuels reduction maintenance costs.

Any additional consultants named in the grant will be included. The District will use our standard consulting agreement as a starting point for the agreements and will work with our attorney.

Recommendation: Approve Resolution #24-05-4-537 (Attachment C) and Authorize the District Manager to work with legal counsel to complete the Agreement with the Grantor and Agreements with Consultants identified in the proposal.

Attachments:

- A. OPR Project Description
- B. OPR DRAFT Grant Agreement
- C. Resolution #24-05-4-537

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/.Report..docx
5/1/2024

Finalization of four years of studies and research to form a wildfire resilience plan within Paradise and the surrounding areas with the creation of wildfire buffer zones, home hardening construction and/or retrofit, and defensible space practices. After the Camp Fire in 2018, the Nature Conservancy (TNC), the California Resilience Challenge (CRC), and the Federal Emergency Management Agency (FEMA) have funded key research and modeling work necessary to create a system of wildfire buffer zones as a mechanism for a regional wildfire resilience plan. This approach matters regionally; while the Camp Fire is the item that comes to mind, the Bear/North Complex, Dixie, and other fires started either within our planning footprint or just a few miles away. The outcomes of this effort will be replicable and scalable for regional adaptation in other areas within the Wildland Urban Interface throughout California.

Our grant application is to refine the data, modeling, and research to identify key parcels of land, create a benefit cost analysis of the processes based on land value, fuel mitigation costs, and other factors, visit potential need for taxation to ensure long term compliance, community engagement and finalization of reports needed to complete an implementation plan for the project. Expected steps for completion of:

- Refine prior FEMA funded windstorm driven wildfire risk modeling work to identify the highest priority parcels for wildfire buffer zone easement acquisition, or where necessary, fee title acquisition.
- Develop a range of cost estimates by an MAI certified appraisal firm for acquisition of easements or fee title for these key parcels.
- Refine prior TNC funded wildfire buffer zone maintenance analysis work to develop a budget for long term ongoing vegetation fuel maintenance specific for these key parcels.
- Refine prior FEMA BRIC funded work regarding the use of Recreation Trails for access between the highest priority parcels, as fire equipment access and fire breaks during an event.
- Develop a refined Benefit-Cost Analysis (BCA) and collect more detailed data to support refined modeling, cost estimation, and environmental benefits analysis of key parcels for the wildfire buffer zones for a more effective and efficient buffer zone implementation plan.
- Refine prior CRC funded actuarial work to show the expected reduction in average annual losses ("AAL") for property and casualty insurers providing coverage in the greater Paradise Region/Area Include an estimate of the potential reduction in insurance premiums based on the reduction in AAL. AAL values would also be used for justification for re-issuance of insurance policies in the region.
- Determine the likely tax levy per parcel needed for long term funding of annual ladder fuel maintenance costs for the key parcels identified, with sensitivity analysis for different tax bases and different methods of levying such a tax. Identify and evaluate other potential funding methods in addition to a voter approved parcel tax.
- Whole Community engagement to ensure adequate community input and support, including polling, to determine the potential for voter approval of a parcel tax, other tax, or other long-term revenue mechanism to fund ladder fuel maintenance for the targeted wildfire buffer zone parcels. A comparison of the likely tax levy with the estimates of future insurance premium benefits will be used in this work.
- Exploration of regional governance mechanism to best ensure that the investments in improvements and measures in landscape level fire adaptations have a strong foundation for long term benefits.
- Preparation of a final plan for full implementation of wildfire buffer zones in the greater Paradise Region/Area.

<i>Exhibit A: Scope of Work</i>	2
1. Purpose of the Agreement	2
2. The Project is Defined by the Application and Award Letter	2
3. Grant Term	2
4. Authorized Signatories	2
5. Party Representatives	3
6. Grantee Responsibilities	3
7. Document Submission	4
8. Reporting Requirements	4
<i>Exhibit B: Budget Detail and Payment Provisions</i>	6
1. Fiscal Administration and Payment	6
2. How to Submit Invoices	6
3. Invoice Dispute	7
4. Budget Contingency Clause	7
5. Cost Principles	7
6. Travel Reimbursement	8
7. Work Plan and Budget Modifications	8
8. Amendments	9
<i>Exhibit C, General Terms and Conditions</i>	11
1. Approval	11
2. Amendment	11
3. Assignment	11
4. Records Retention	11
5. Audit and Accounting	11
6. Indemnification	12
7. Disputes	12
8. Independent Grantee	12
9. Non-Discrimination Clause	12
10. Timeliness	13
11. Governing Law	13
12. Unenforceable Provision	13
<i>Exhibit D, Special Terms and Conditions</i>	14
1. Compliance with Laws and Regulations	14
2. Subcontractors and Partners	14
3. No Third-Party Beneficiaries	14
4. Project Monitoring and Oversight	14
5. Dispute Resolution	15
6. Termination	16
7. Waiver of Rights	16
8. Insurance Requirements	17
9. Stop Work	17
10. Remedies of Nonperformance	17
11. Publicity	18
12. Drug-Free Workplace Certification	20
13. Americans with Disabilities Act	20
14. Air/Water Pollution Violation Certification	20
15. Payee Data Record Form - STD 204	21
<i>Exhibit E, RRGF Guidelines</i>	22
<i>Exhibit F, Award Letter</i>	23
<i>Exhibit G, Grant Application</i>	24
<i>Exhibit H, RRGF Communications Kit</i>	25
<i>Attachment 1: Authorized Signatory Form</i>	36
<i>Attachment 2: Work Plan</i>	37
<i>Attachment 3: Final Report</i>	39
<i>Attachment 4, Budget Detail Worksheet</i>	41
<i>Attachment 5, Invoice</i>	42
<i>Attachment 6, Invoice Dispute Notification</i>	44

Exhibit A: Scope of Work

1. Purpose of the Agreement

The purpose of this agreement, which includes Standard Agreement form 213 (STD 213), and all exhibits and attachments (collectively referred to as “Grant Agreement”) is to memorialize the terms and conditions related to the Office of Planning and Research’s (OPR) award of grant funds to [GRANTEE NAME] (“the Grantee”).

This Grant Agreement is authorized by the State’s 2021-2022 Budget (Senate Bill (SB) 170 (Skinner, Chapter 240, Statutes of 2021), which appropriated funding for the Regional Resilience Grant Program (RRGP). The RRGp provides funding to public entities, California Native American tribes, Community-Based Organizations, and academic institutions that form regional partnerships to plan and implement projects that advance climate resilience and respond to the greatest climate risks in their regions.

The RRGp is administered by OPR. The Grant Agreement will be executed between the Grantee and the OPR, which collectively are referred to as “Parties.” “Co-applicants” identified in the RRGp Application are referred to as “Partners” in this Agreement but are not parties to it. (See [Exhibit A, Section 6G](#)) for requirements regarding partnership agreements for Grantees and Partners.)

2. The Project is Defined by the Application and Award Letter

OPR released the final RRGp Guidelines for this Grant Agreement on June 13, 2023 (hereafter, “the Grant Guidelines” or “the Guidelines”) ([Exhibit E](#)). In accordance with the Guidelines, Grantee submitted its application (“Application”) ([Exhibit G](#)) on August 29, 2023. OPR awarded a grant to fund the project described in the Application, subject to any conditions contained within the Award Letter ([Exhibit F](#)). This project, described in the Application and Award Letter, will be referred to as the “Project” throughout this Grant Agreement.

The Guidelines, the Application, and the Award Letter are hereby incorporated into this Agreement.

3. Grant Term

The term of this Grant Agreement will commence on the date that all parties have signed the Grant Agreement on page one of the Standard Agreement (STD 213) and will conclude upon completion of the Project and payment of the last invoice, unless otherwise terminated pursuant to this Agreement (hereafter referred to as “Grant Term”).

All work outlined in the Project must be completed within thirty months of executing the Grant Agreement.

All grant funds must be expended by September 30, 2026.

4. Authorized Signatories

The OPR Director or designee is authorized to sign this Grant Agreement and related documents on behalf of the OPR.

Grantee’s Authorized Signatory or designee is authorized to sign this Grant Agreement and grant-related documents as shown in the Authorized Signatory Form ([Attachment I](#)).

Grantee must keep Authorized Signatory Forms up to date. Within seven (7) working days of any change to the authorized signatory or to the delegated authorized signatory, Grantee shall notify OPR in writing of the change. The written notice shall be sent as an electronic mail (email) attachment to be filed with the Grant Agreement.

5. Party Representatives

The Party Representatives are the primary contacts for the OPR and Grantee. The Party Representatives during the Grant Term are:

OPR

Name	Title	Phone Number	Email
Dolores Barajas	Grant Manager	(916) 720-4439	dolores.barajas@opr.ca.gov

Grantee

Name	Title	Phone Number	Email

OPR and Grantee must keep the Party Representative(s) up to date. Any changes to the Party Representatives by either Grantee or OPR shall be made by providing notice within seven (7) working days of the change to the other party. The written notice shall be sent as an electronic mail (email) attachment to be filed with the Grant Agreement.

6. Grantee Responsibilities

OPR will notify the Grantee when work may proceed. Grantee is responsible for:

- A. Using grant funds only as set forth in the Project and within the specified timelines set forth in this Grant Agreement.
- B. Completing work on time and within budget. This includes meeting all milestones and deliverables, as described in and in accordance with the Work Plan ([Attachment 2](#)), unless otherwise agreed to by all parties through the amendment process described in [Exhibit B, Section 8](#).
- C. Submitting invoices for reimbursement pursuant to [Exhibit B, Section 2](#) and using the Invoice template ([Attachment 5](#)).
- D. Meeting all reporting requirements as set forth in [Exhibit A, Section 8](#).
- E. Complying with all applicable statutes, rules, and regulations.
- F. Maintaining an accounting system that accurately reflects all fiscal transactions and provides accounting information, retaining all records and required documents as specified in [Exhibit C, Section 4](#), and providing all required documents during an audit, as specified in [Exhibit C, Section 5](#).

- G. Entering into a partnership agreement with Co-Applicant(s) and ensuring that the agreement is maintained throughout the Grant Term. The partnership agreement must: 1) outline the respective obligations of the Grantee and its Partners throughout the Grant Term to implement the Project, 2) include commitments from the Grantee and the Partners that they will implement their respective obligations, 3) require co-applicants to provide copies of all documentation of actions taken related to the Project to the Lead Applicant for retention in compliance with the requirements specified in [Exhibit C, Sections 4 and 5](#), and 4) include information about how the partners will make decisions and resolve disputes.
- H. Any other obligations set forth in this Grant Agreement.

7. Document Submission

A. Electronic Mail

When this Grant Agreement requires Grantee to give invoices, reports, or other documents to the OPR, Grantee must use the OPR-provided online submission platform and email unless this Grant Agreement specifically requires that the document be sent by mail.

All emails must contain the Grant Agreement number and Grantee's name in the subject line.

8. Reporting Requirements

During the Grant Term, Grantee will be required to participate in regular check-in meetings with OPR's RRGP staff and submit progress reports.

A. Check-Ins

- i. Grantee must participate in regular check-in meetings with RRGP staff and report on Project progress toward meeting High Level Activities identified in the Work Plan along with any Performance Metrics and Timeliness related to that progress. The Grantee's check-in meeting schedule will align with the invoicing frequency set forth in Exhibit B, Section 2. The Grantee must participate in no fewer than two check-in meetings per year.

B. Progress Reports

- i. Grantee will submit progress reports to accompany all invoices submitted pursuant to [Exhibit B, Section 2](#). The progress reports must contain documentation of the work performed and should discuss how that work relates to specific deliverables outlined in the Work Plan ([Attachment 2](#)) and the Budget Detail Worksheet ([Attachment 4](#)). Grantees may use the space in the "Progress Report" heading of the invoice template ([Attachment 5](#)) to submit their invoice progress reports.
- ii. Grantee will submit a mid-term progress report to OPR half-way through the Grant Term at a date to be included in the Work Plan ([Attachment 2](#)). The mid-term progress report will track the work completed during the first half of the Grant Term and should include the following information:
 - a. Outline of all activities taken pursuant to the Work Plan ([Attachment 2](#)) and the outcomes of each activity.
 - b. Meetings and actions taken by the Grantee.

- c. An accounting of the expenditures made by the Grantee
- d. Feedback on the implementation process for RRGF program staff including barriers, challenges, and opportunities.
- iii. When the Project is completed, Grantee must submit a Final Report. To complete and submit the Final Report:
 - e. Submit the Final Report with the last invoice. If Grantee does not submit the Final Report with the last invoice, then the last invoice will be considered incomplete and returned following the process specified in [Exhibit D, Section 5A](#).
 - f. Use the Final Report Template, which is attached as [Attachment 3](#).
 - g. Sign the Final Report. Make sure the Final Report is signed by the person authorized to sign on the most current Authorized Signatory Form ([Attachment 1](#)).
 - h. Include details in the Final Report. Put enough detail in the Final Report to show that Grantee completed the Project and fulfilled the terms of the Grant Agreement and that both the last invoice and the five percent (5%) retention should be paid for completing the Project.

DRAFT

Exhibit B: Budget Detail and Payment Provisions

1. Fiscal Administration and Payment

- A. The Grantee is responsible for maintaining records that fully disclose its activities to implement the Project. Adequate documentation for each reimbursable transaction shall be maintained to permit the determination, through an audit if requested by the OPR, of the accuracy of the records and the eligibility of the expenditures charged to RRGF grant funds. If the eligibility of the expenditure cannot be determined because records or documentation are inadequate, the expenditure may be disallowed.
- B. To receive payments of grant funds, Grantee must submit to OPR the documentation listed in [Exhibit B, Section 2](#). Advance payments are not permitted under this Grant Agreement.
- C. Upon receipt and approval of an itemized invoice and required documentation, OPR agrees to reimburse Grantee for actual costs incurred for work performed, in accordance with the rates specified in the Budget Detail Worksheet ([Attachment 4](#)).
- D. OPR will withhold five percent (5%) of each invoice, to be paid once all terms of the Grant Agreement have been satisfied.
- E. Payment shall be made within forty-five (45) days of receipt and approval of an invoice. Failure to comply with requirements may result in non-payment or delayed payment.
- F. For cost principles, see [Exhibit B, Section 5](#).

2. How to Submit Invoices

- A. Grantee must submit the invoices to the online submission platform, once available. OPR will notify Grantee once the submission platform is available.
- B. Until the submission platform is available, Grantee must email the Invoice (PDF) to AccountsPayable@OPR.CA.GOV and copy the Grant Manager identified by OPR in [Exhibit A, Section 5](#) on the email as well. The email must include the Grant Agreement number and Grantee's name in the subject line. Grantee shall submit invoices at least quarterly but no more frequently than monthly to the Grant Manager unless specified otherwise. A request for payment shall consist of:
 - i. The Invoice ([Attachment 5](#)) on official letterhead and signed by the Authorized Signatory or authorized designee specified in this Agreement ([Exhibit A, Section 3](#)), certifying the expenditures are for actual expenses for the tasks performed under this Grant Agreement.
 - ii. Each cost category and task must correspond to a cost category and task identified in the Budget Detail Worksheet ([Attachment 4](#)).
 - iii. Supporting documentation for reimbursement of funds for all itemized costs. Records documenting time spent performing the work shall identify the individual, the date on which the work was performed, the specific grant-related activities or objectives to which the individual's time was devoted, the hourly rate, and the amount of time spent. Documentation may include but is not limited to: copies of purchase orders, receipts, subcontractor

- invoices, and timesheets. These items must contain sufficient information to establish that the specific service was rendered, or purchase was made.
- iv. Supporting documentation should be clearly labeled by task.
 - v. The Progress Report as specified in [Exhibit A, Section 8A](#). Grantees may use the Progress Report space included in the Invoice form ([Attachment 5](#)). The work documented in the progress report should refer to specific deliverables outlined in the Work Plan ([Attachment 2](#)) and the Budget Detail Worksheet ([Attachment 4](#)). The Progress Report should be supported by evidence of the specific deliverables completed. Deliverables can include tasks or subtasks outlined in the Work Plan.
- C. Supporting documentation (e.g., timesheets, activity logs, cancelled checks) for matching funds does not need to be submitted to OPR but should be retained by Grantee in the event of an audit ([Exhibit C, Section 5](#)).
- D. At any time, OPR may request hard copies of invoices, reports, supporting documentation, and evidence of progress.

3. Invoice Dispute

In the event of an invoice dispute, see [Exhibit D, Section 5](#).

4. Budget Contingency Clause

- A. If the Budget Act of the current year and/or any subsequent years covered under this Grant Agreement does not appropriate sufficient funds for the program, this Grant Agreement shall have no further force nor effect. In this event, OPR shall have no liability to pay any funds whatsoever to Grantee or to furnish any other considerations under this Grant Agreement, and Grantee shall not be obligated to perform any provisions of this Grant Agreement.
- B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, OPR shall have the option to either cancel this Grant Agreement or offer an amendment to reflect the reduced amount. In the event that OPR cancels the Grant Agreement, OPR shall have no liability to pay any funds whatsoever to Grantee or to furnish any other considerations under this Grant Agreement, and Grantee shall not be obligated to perform any provisions of this Grant Agreement.

5. Cost Principles

- A. All costs to be reimbursed must be consistent with the Guidelines and the Project ([Exhibit E](#)).
- B. All costs to be reimbursed must be reasonable, as defined below:
 - i. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:
 - i. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the entity or the proper and efficient performance of this Agreement.

- ii. The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; federal, state, local, tribal, and other laws and regulations; and terms and conditions of this Agreement.
 - iii. Market prices for comparable goods or services for the geographic area.
 - iv. Whether the Grantee or Partner acted with prudence in the circumstances considering their responsibilities to their employees, the public at large, and the state.
 - v. Whether the cost significantly deviates from the acquiring entity's established practices and policies regarding the incurrence of costs.
- ii. OPR has the sole discretion to determine if a cost is reasonable. Any costs that do not meet the requirements above may not be reimbursed by the State. The Grantee may file a Dispute to contest OPR's determination as set forth at [Exhibit D, Section 5](#).
- C. Indirect costs exceeding twenty percent (20%) of the total grant award are not eligible for reimbursement, as defined in the Guidelines.
- D. OPR will reimburse Grantee only for actual expenses incurred during the term of this Grant Agreement, as specified in the Budget Detail Worksheet ([Attachment 4](#)).

6. Travel Reimbursement

Travel expenses directly related to the performance of this Grant Agreement will be subject to the State of California travel reimbursement rates in effect during the Grant Term.

- A. OPR will only reimburse for actual expenditures incurred for in-state travel with the exception of "incidentals" as specified in the Guidelines.
- B. Grantee shall maintain, and submit upon request, detailed travel records and supporting documents (e.g., travel request and approval forms, expense claims, invoices, and receipts for lodging and transportation) showing the date and purpose of the grant-related travel, destination, and, in the case of travel by automobile, the number of miles driven.
- C. Grantee shall ensure travel costs are included in the Budget Detail Worksheet ([Attachment 4](#)) and are tied to tasks and deliverables in the Work Plan ([Attachment 2](#)).
- D. Grantee and any person traveling pursuant to this Grant Agreement indemnifies and holds harmless OPR and the State of California for any liabilities resulting from such travel.

7. Work Plan and Budget Modifications

- A. Grantee must keep the Work Plan ([Attachment 2](#)) and Budget Detail Worksheet ([Attachment 4](#)) up to date as specified in this Section and [Exhibit B, Section 8](#).
- B. Changes of up to twenty percent (20%) of the cost of tasks outlined in the Budget Detail Worksheet ([Attachment 4](#)) shall be made by providing a written request to OPR before submission of the affected invoice and shall be effective upon written approval from the Grant Manager. Total costs cannot exceed the

- maximum grant fund amount set forth in this Agreement. Once effective, the change shall be deemed incorporated into the Grant Agreement.
- C. Moderate changes to deliverable due dates and minor changes to subtask descriptions in the Work Plan ([Attachment 2](#)) shall be made by providing a written request to OPR before submission of the affected invoice and shall be effective upon written approval from the Grant Manager. Once effective, the change shall be deemed incorporated into the Grant Agreement.
- D. Material changes to the Work and Budget shall follow the amendment process, specified in [Exhibit B Section 8](#). Material changes include:
- i. Cost changes of more than twenty percent (20%) between tasks in the Budget Detail Worksheet
 - ii. Elimination or alteration of tasks or deliverables
 - iii. Significant changes to deliverable due dates
 - iv. Change in Partners, see [Exhibit A, Section 1](#)
 - v. Other changes deemed material by the Grant Manager

8. Amendments

- A. This section applies to all amendments to this Grant Agreement, except for the following:
- i. Changes to the Authorized Signatory Form ([Attachment 1](#)). For changes to the Authorized Signatory Form see [Exhibit A, Section 3](#).
 - ii. Changes to Party Representatives as set forth in [Exhibit A, Section 4](#).
 - iii. Non-Material changes to the Work Plan and Budget Detail Worksheet as set forth in [Exhibit B, Section 7](#).
- B. For all other amendments, Grantee must request and obtain prior written approval before any amendment to this Grant Agreement is valid.
- C. Request for amendments must:
- i. Be prepared, in writing, on official letterhead and signed by the Authorized Signatory or designee for Grantee.
 - ii. Be submitted to the Grant Manager at least two (2) months prior to when the amendment is needed.
 - iii. Include the Grant Agreement number, a detailed explanation of the proposed amendment, reason for the proposed amendment, and the effect of not approving the request.
 - iv. Include a copy of the document(s) requested for amendment that shows the requested changes.
- D. The Grant Manager will make reasonable efforts to respond in writing within fifteen (15) working days from receipt of request to approve or deny the request for amendment, including the reason for the decision.
- E. The Grant Manager will make reasonable efforts to process amendments within thirty (30) days of the approval date. The amendment will not be in effect until

both Parties' Authorized Signatories or designees have signed the Grant Agreement amendment.

DRAFT

Exhibit C, General Terms and Conditions

1. Approval

This Grant Agreement is of no force or effect until signed by both Parties. Grantee may not commence performance until such approval has been obtained.

2. Amendment

No change to this Grant Agreement shall be valid unless made in accordance with [Exhibit B, Section 7](#). No oral understanding or change not incorporated in this Grant Agreement is binding on any of the Parties.

3. Assignment

This Grant Agreement is not assignable by Grantee, either in whole or in part, without the consent of OPR in the form of an amendment.

4. Records Retention

- A. Grantee shall establish an official file containing adequate documentation of all actions taken with respect to the Project, including copies of the Grant Agreement, changes, amendments, letters, email correspondence, invoices, financial records, and reports and other documentation for a minimum of four (4) years following the final payment of funds or until completion of any action and resolution of all issues which may arise as a result of an audit, whichever is later. Grantee further agrees to require co-applicants (see [Exhibit A, Section 6G](#) for partnership agreement requirements) and subcontractors to provide copies of all documentation of actions taken related to the Project to the Grantee for retention in compliance with this section.
- B. Grantee shall adequately protect all records, physical and electronic, from loss, damage, or destruction during the four (4) year retention period.

5. Audit and Accounting

- A. Grant funded projects are subject to audit by the State of California during the grant term and for up to four (4) years following the termination of the Grant Agreement. Grantee agrees that OPR, the Department of Finance, the Bureau of State Audits, or their designated representative(s) shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Grant Agreement. The audit may consist of examining and auditing pertinent books, documents, papers, and records including financial transactions and supporting documents, general accounting systems, internal controls, management practices, policies, and procedures pertaining to the performance of this Grant Agreement. Grantee shall be given advance notice when the grant-funded Project is selected for an audit or review by OPR, the Department of Finance, the Bureau of State Audits, or their designated representative(s). Grantee agrees to allow the auditor(s) access to such records during normal business hours, excluding State of California holidays, and to allow interviews of any employees who might reasonably have information related to such records.
- B. Grantee further agrees to comply with Government Code section 8546.7 in its interactions with co-applicants and subgrantees and be aware of the penalties

for violations of fraud and for obstruction of investigation as set forth in Public Contract Code section 10115.10.

- C. Partners and subcontractors of the Grantee who are paid with grant funds under the terms of this Grant Agreement shall be responsible for maintaining accounting records as specified above. Grantee shall include a term in all contracts to that effect.

6. Indemnification

Grantee agrees to indemnify, defend, and hold harmless the State of California, its officers, agents, and employees from any and all claims and losses accruing or resulting to any and all Grantees, partners, subcontractors, suppliers, laborers, and any other person, firm, or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Grant Agreement, and from any and all claims and losses accruing or resulting to any person, firm, or corporation who may be injured or damaged by Grantee in the performance of this Grant Agreement.

7. Disputes

Grantee shall continue with the responsibilities under this Grant Agreement during any dispute.

8. Independent Grantee

Grantee, and the agents and employees of Grantee, in the performance of this Grant Agreement, shall act in an independent capacity and not as officers, employees, or agents of OPR.

9. Non-Discrimination Clause

During the performance of this Grant Agreement, Grantee and its subcontractors shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of race, color, ancestry, national origin, religion, creed, age (over 40), mental disability, physical disability, sex, gender (including pregnancy, childbirth, breastfeeding, or related medical conditions), sexual orientation, gender identity, gender expression, medical condition, genetic information, marital status, and military and veteran status. Grantee and subcontractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Grantee and subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code, §§12990, subds. (a)-(f) et seq.) and the applicable regulations promulgated thereunder (Cal. Code Regs., tit. 2§, § 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code section 12990, set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Grant Agreement by reference and made a part hereof as if set forth in full. Grantee and its subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Grant Agreement.

Grantee shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this Grant Agreement.

10. Timeliness

Time is of the essence in this Grant Agreement. OPR and Grantee will work collaboratively to ensure this Grant Agreement and the Project are administered in a timely fashion.

11. Governing Law

This Grant Agreement is governed by and shall be interpreted in accordance with the laws of the State of California.

12. Unenforceable Provision

If any provision of this Grant Agreement is unenforceable or held to be unenforceable, then the Parties agree that all other provisions of this Grant Agreement have force and effect and shall not be affected thereby.

DRAFT

Exhibit D, Special Terms and Conditions

1. Compliance with Laws and Regulations

By signing this Grant Agreement, Grantee certifies that it shall comply fully with all applicable federal, state, and local laws, ordinances, regulations, and permits and shall secure any new permits required by authorities having jurisdiction over the Project(s), and maintain all presently required permits.

Grantee is responsible for complying with all applicable requirements, if any, of the California Environmental Quality Act (CEQA) (Pub. Resources Code, §§ 21000 et seq.) for the Project are met. OPR's selection of a Project for a planning grant does not foreclose appropriate consideration of alternatives or mitigation measures that would reduce or eliminate adverse environmental effects of any project during the CEQA review process. Nor does it foreclose the possibility that the project may be denied due to its significant environmental effects, if any. No work that is subject to CEQA may proceed until clearance is given by all lead and responsible agencies.

2. Subcontractors and Partners

OPR's contractual relationship is with Grantee, and not any of its Partners or subcontractors. Grantee is entitled to make use of its own staff, Partners, and subcontractors, as identified in the Budget Detail Worksheet ([Attachment 4](#)), and will comply with its own competitive bidding and sole sourcing requirements for subcontracts that arise out of or in connection with this Grant Agreement. Grantee shall manage, monitor, and accept responsibility for the performance of its own staff, Partners, and subcontractors, and will conduct Project activities and services consistent with professional standards for the industry and type of work being performed under this Grant Agreement.

Nothing contained in this Grant Agreement or otherwise shall create any contractual relationship between OPR and any Partners or subcontractors, and no subcontract shall relieve Grantee of its responsibilities and obligations hereunder. Grantee agrees to be as fully responsible to OPR for the acts and omissions of Partners and subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by Grantee. Grantee's obligation to pay Partners and subcontractors is an independent obligation from OPR's obligation to make payments to Grantee. As a result, OPR shall have no obligation to pay or to enforce the payment of any moneys to any Partner or subcontractor.

3. No Third-Party Beneficiaries

This Grant Agreement is not intended for the benefit of any person or entity other than the Parties, and no one other than the Parties themselves may enforce any of the rights or obligations created by this Grant Agreement.

4. Project Monitoring and Oversight

Project monitoring and oversight is essential to ensure the Project stays within scope and is completed on schedule and within budget in accordance with this Grant Agreement. It is the responsibility of the Grantee to monitor the Project to ensure that it is completed in accordance with this Grant Agreement.

5. Dispute Resolution

A. Invoice Disputes

- i. In the event of an invoice dispute, the Grant Manager will notify Grantee by phone and follow up in writing using the Invoice Dispute Notification Template ([Attachment 6](#)) within ten (10) working days of receipt of the disputed invoice.
- ii. During the dispute, both parties shall deal in good faith to resolve the dispute. Grantee shall continue to meet its responsibilities and obligations under the terms of this Grant Agreement.
- iii. If Grantee contests the decision made by the Grant Manager, Grantee shall submit a written “Notice of Dispute” on official letterhead, according to Subsection C below.

B. General Disputes

- i. In the event of a dispute unrelated to the dispute of an invoice, Grantee shall first attempt to resolve the dispute with the Grant Manager.
- ii. Both parties shall deal in good faith and attempt to resolve the dispute informally.
- iii. Grantee shall continue to meet its responsibilities and obligations under the terms of this Grant Agreement during a dispute.
- iv. If Grantee contests the decision made by the Grant Manager, Grantee shall submit a written “Notice of Dispute” on official letterhead, according to Subsection C below.

C. Contesting a Dispute Decision

- i. If Grantee contests a decision made by the Grant Manager, Grantee may submit a written “Notice of Dispute” on official letterhead. The “Notice of Dispute” shall include:
 - The Grant Agreement number
 - A complete description of the basis for the dispute
 - Legal authority or pertinent facts, supporting arguments and documentation
 - Action requested for resolution

The “Notice of Dispute” shall be sent to the following address, with copies sent via email to the OPR contacts in [Exhibit A, Section 4](#):

Governor’s Office of Planning and Research
 RRGP
 Attn: RRGP Program Manager
 1400 Tenth Street
 Sacramento, CA 95814

- ii. Within 30 days after receipt of the “Notice of Dispute,” the OPR RRGP Program Manager shall review the dispute and submit a written decision to Grantee, which shall include:

- The decision made
 - An explanation for the decision
- iii. The written dispute decision of the OPR RRG Program Manager is considered final and cannot be disputed further by the Grantee.

6. Termination

- A. Completion of Project. This Grant Agreement shall terminate upon completion of the Project and payment of the last invoice.
- B. Early Termination. Either Party may terminate this Grant Agreement upon thirty (30) days advance written notice by certified mail to the other Party. The notice shall specify the reason for early termination and may permit Grantee or OPR to rectify any deficiency(ies) prior to the early termination date.
- i. Conditions of early termination:
 1. Upon any termination, Grantee must deliver all invoices, reports, and other deliverables required by this Grant Agreement up to the time of termination. Grantee must deliver all materials within sixty (60) calendar days of the termination date.
 2. Upon receipt of notice from OPR of Termination for Convenience, or upon sending the notice of early termination to OPR, Grantee shall immediately take action to ensure neither it nor any Partner or Subcontractor incur any additional obligations, costs or expenses, except as may be reasonably necessary to terminate its activities.
 3. OPR will examine the extent of Grantee compliance for work partially completed and reasonably determine costs eligible for reimbursement based on final invoices submitted and compliance with this Grant Agreement.
 - ii. The rights and remedies of OPR and Grantee provided in this section shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Grant Agreement.

b.

7. Waiver of Rights

- A. Grantee waives any and all rights to any type of express or implied indemnity or right of contribution from OPR, its officers, agents, or employees for any liability arising from, growing out of, or in any way connected with this Grant Agreement.
- B. Grantee waives all claims and recourses against OPR, including the right to contribution for loss or damage to persons or property arising from, growing out of, or in any way connected with or incident to this Grant Agreement, except claims arising from the gross negligence of OPR, its officers, agents, and employees.
- C. None of the provisions of this Grant Agreement shall be deemed waived unless expressly waived in writing.

8. Insurance Requirements

- A. A Grantee that is a governmental organization may provide evidence of sufficient self-insurance to satisfy the insurance requirements below.
- B. If Grantee is not a governmental organization or is a governmental organization that is unable to provide evidence of sufficient self-insurance, then the following are the insurance requirements:
 - C. Grantee must ensure the following insurance policies are obtained and kept in force for the term of this Grant Agreement, with no lapses in coverage, that cover any acts or omissions of Grantee or its employees engaged in carrying out any tasks specified in this Grant Agreement:
 - i. Workers' Compensation Insurance in an amount of not less than the statutory requirement of the State of California (Labor Code, § 3700 et seq.).
 - ii. Commercial general liability insurance in an amount of not less than \$1,000,000 per occurrence for bodily injury and property damage combined.
 - iii. Motor vehicle liability with limits not less than \$1,000,000 per accident for bodily injury and property damage combined. Such insurance shall cover liability arising out of a motor vehicle including owned or hired, and non-owned motor vehicles.
 - D. Insurance policies must name the State of California, its officers, agents, employees, and servants as additional insured parties for the commercial general liability and automobile liability insurance, but only with respect to work performed under this Grant Agreement.
 - E. Grantee is responsible for guaranteeing that a copy of each Certificate of Insurance is submitted OPR within sixty (60) calendar days of the Grant Agreement signature. The grant number must be included on each submitted Certificate of Insurance.
 - F. Grantee must notify OPR prior to any insurance policy cancellation or substantial change of policy, including lapse of coverage, change in coverage amount, or change in carrier. Grantee shall submit proof of new or updated policy based on insurance requirements within thirty (30) days of policy cancellation or substantial policy change. Failure to provide proof of insurance may result in termination of this Grant Agreement.

9. Stop Work

If it is determined, at the sole discretion of OPR, that Grantee is not meeting the terms and conditions of this Grant Agreement, immediately upon receiving a written notice through certified mail from OPR to stop work, Grantee shall cease all work under this Grant Agreement. OPR has the sole discretion to determine that Grantee meets the terms and conditions of this Grant Agreement after a stop work order, and to send through certified mail a written notice to Grantee to resume work under this Grant Agreement.

10. Remedies of Nonperformance

Grantee's failure to comply with any of the terms and conditions of this Agreement shall constitute a breach of this Agreement. OPR will give written notice to the Grantee to cure the breach or violation within a period of not less than 15 days.

In addition to the other remedies that may be available to OPR in law or equity for breach of this Agreement, OPR may at its discretion exercise the following remedies:

- A. Undertake the dispute resolution process set forth at [Exhibit D, Section 5](#);
- B. Issue a stop work order pursuant to [Exhibit D, Section 9](#);
- C. Disqualify the Grantee from applying for future RRGP funds or other OPR administered grant programs;
- D. Revoke existing RRGP grant funds to the Grantee;
- E. Require the repayment of RRGP grant funds disbursed and expended under this Agreement;
- F. Seek a court order for specific performance of the obligation defaulted upon, or the appointment of a receiver to complete the obligations in accordance with the RRGP Guidelines and this Agreement;
- G. Other remedies available by law, or by and through this Agreement. All remedies available to OPR are cumulative and not exclusive.

11. Publicity

Grantee agrees that it will acknowledge OPR in all publications, websites, signage, invitations, and other media-related and public-outreach products related to the RRGP. OPR staff will provide OPR logo files and guidance on their usage directly to Grantee. Grantee agrees to adhere to the Communications Kit provided by OPR ([Exhibit H](#)). If Grantee is planning an event or announcement, needs sample materials, or needs assistance or advice, Grantee shall contact the Grant Manager.

- A. Long-Form Materials: Long-form written materials, such as reports, must include the following standard language about OPR, RRGP, and the Integrated Climate Adaptation and Resiliency Program (ICARP):

As communities in California experience more frequent, prolonged, and severe impacts from climate change, communities and governments at all scales are developing strategies and implementing actions to build a climate-resilient future. However, many jurisdictions, especially under-resourced communities in California, lack the capacity, tools, guidance, and resources to effectively prepare for climate impacts.

The RRGP addresses this capacity gap by providing funding to help fill planning needs, providing communities with the resources to identify climate resilience priorities, and supporting the development of climate resilience projects across the state. The RRGP enables communities to climate risk and adaptation considerations into planning activities and prepare for climate readiness and resilience in the long term.

- *The RRGP is an initiative of the Integrated Climate Adaptation and Resiliency Program (ICARP) housed within the Governor's Office of Planning and Research. ICARP advances statewide climate adaptation and resilience by coordinating investments, partnerships and climate science to ensure people, natural systems, and the built environment are protected, prepared, and thrive in the face of climate change.*
- *Through direct and equity-focused investments and resources, ICARP helps build climate adapted and equitable communities in California, with a*

focus on solutions that both address the impacts of climate change and reduce greenhouse gas emissions. ICARP works to advance these priorities across all levels of government by developing actionable science and research; providing guidance, tools, and technical assistance; and administering climate resilience-focused grant programs.

Learn more: <https://opr.ca.gov/climate/icarp/>

- A. Press Releases, Flyers, and Visual Materials: Any informational materials that do not qualify as long-form, but that include at least a paragraph of text, such as press releases, media advisories, short case studies, flyers, etc., must include either of the following messages:

Long version:

“[Project Name] is supported by the Regional Resilience Grant Program at the Governor’s Office of Planning and Research (OPR). The Regional Resilience Grant Program is an initiative of OPR’s Integrated Climate Adaptation and Resiliency Program (ICARP). ICARP advances climate adaptation and resilience in California by coordinating investments, partnerships and climate science to ensure people, natural systems, and the built environment are protected, prepared, and thrive in the face of climate change.

Short version:

“[Project Name] is supported by the Regional Resilience Grant Program implemented by the Governor’s Office of Planning and Research.”

Grantee may at times produce promotional materials that are primarily visual in nature, such as banners, signage, certain flyers, and sharable images for social media. In such cases, when including the above boilerplate language acknowledging ICARP and OPR support is not practical, Grantee should instead include the official OPR logo, preceded by the words “Funded by.”

- B. Media Inquiries: Grantee must provide to OPR the name, phone number, and email address of Grantee’s point of contact for all press inquiries and communications needs related to the Project. Grantees must also distribute a press release after grant decisions are presented during ICARP Technical Advisory Council (TAC) Meetings, and may be requested to present before the TAC and release communications materials for other major milestones throughout the lifecycle of the grant. All press releases must be approved by the OPR Communications and External Affairs prior to distribution and OPR must be alerted to all press events related to the grant.
- C. Communications Materials and Photos: Grantee shall share between 8-12 high-resolution, color photos with OPR during the Grant Term. These photos should include pictures of people involved with the Project, the Project area, and/or activities conducted during the Grant Term. OPR reserves the right to use these photos across its communications platforms.

D. Social Media: Grantee is encouraged to use social media to share and inform the public of activities under this Grant Agreement. LinkedIn: @Governor's Office of Planning and Research (OPR) @CalOPR and #ICARP #climateadaptation #climateresilience #RRGP should be tagged on all posts related to the RRGp grant. Use of the hashtags #CAresilience and #ICARP and related variations is also encouraged.

12. Drug-Free Workplace Certification

In signing this Grant Agreement, Grantee certifies that it will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

- A. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
- B. Establish a Drug-Free Awareness Program to inform employees about:
 - i. The dangers of drug abuse in the workplace.
 - ii. The person's or organization's policy of maintaining a drug-free workplace.
 - iii. Any available counseling, rehabilitation, and employee assistance programs.
 - iv. Penalties that may be imposed upon employees for drug abuse violations.
- C. Every employee who works on this Grant Agreement will:
 - i. Receive a copy of the company's drug-free workplace policy statement.
 - ii. Agree to abide by the terms of the company's statement as a condition of employment on this Grant Agreement.

Failure to comply with these requirements may result in suspension of payments under this Grant Agreement or termination of this Grant Agreement or both, and Grantee may be ineligible for award of any future State of California agreements if OPR determines that any of the following has occurred: Grantee has made false certification, or violated the certification by failing to carry out the requirements as noted above (Gov. Code, § 8350 et seq.).

13. Americans with Disabilities Act

Grantee will comply with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA (42 U.S.C. 12101 et seq.).

14. Air/Water Pollution Violation Certification

Under State of California laws, Grantee shall not be: (1) in violation of any order or resolution not subject to review promulgated by the California Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

15. Payee Data Record Form - STD 204

This form must be completed by all Grantees that are not another state agency or other governmental entity.

DRAFT

Exhibit E, [RRGP Guidelines](#)

DRAFT

Exhibit F, Award Letter

[Insert award letter here.]

DRAFT

Exhibit G, Grant Application

DRAFT

Exhibit H, RRGP Communications Kit

Welcome to the California Office of Planning & Research Awardee Community!

Dear Regional Resilience Grant Program Grantee,

Congratulations on your successful award from the Regional Resilience Grant Program! Your dedication and hard work have paid off, and we are thrilled to be partnering with you on your important project.

At the Governor's Office of Planning and Research (OPR), we recognize the significance of your work in advancing climate resilience and adaptation. Your project holds great potential to deliver substantial environmental, health, and climate benefits to your community, and we are committed to supporting you every step of the way.

To assist you in effectively communicating and sharing the impact of your project, OPR's Communications and External Affairs team has prepared this Communications Toolkit. It serves as a comprehensive set of communications and branding guidelines specific to the Regional Resilience Grant Program, as well as a range of resources and best practices to enhance your outreach across various media channels.

We believe that your project deserves recognition not only within your community but also as a model for others facing similar challenges. The tools and guidance provided in this kit will help you effectively share your accomplishments, engage stakeholders, and build awareness about the importance of climate adaptation and resilience planning.

As you plan events, announcements, or any communication activities related to your grant, please refer to this toolkit and adhere to the guidelines provided. Should you require sample materials, event support, or expert advice, our Deputy Director of Communications and External Affairs, Emily Breslin, is available to assist you. You can reach Emily at emily.breslin@opr.ca.gov.

We appreciate the inspiring work you are doing to implement innovative and effective climate adaptation strategies. Together, we can make a substantial difference in building resilient communities and securing a sustainable future for all. We value our partnership and look forward to supporting you every step of the way.

Best regards,

The Governor's Office of Planning and Research Team

We are promoting the final 16 grantees on all of our channels through a [press release](#) and [social media](#) and welcome you to do the same. Below is some suggested language, but please feel very free to modify any of it as you see fit:

[Organization Name] is pleased to announce that [Project Name] has been selected as a recipient of the Round 1 Regional Resilience Grant Program, provided by the Governor's Office of Planning and Research (OPR). This new grant program supports planning and implementation projects that strengthen climate change resilience at a regional scale. We're thrilled to announce our project is one of sixteen awarded!

With the support of the Regional Resilience Grant Program, [Project Name] will be able to [briefly describe the project's goals and objectives]. This funding will enable us to [insert deliverables etc... implement innovative strategies, leverage partnerships, and incorporate cutting-edge climate science to enhance our resilience and adaptation measures].

Find more information about the Regional Resilience Grant Program and the Integrated Climate Adaptation and Resiliency Program ICARP [here](#) and read more about our other projects in today's press announcement, [here](#).

We look forward to working with the Governor's Office of Planning and Research (OPR) and want to congratulate all the recipients of the Regional Resilience Grant Program. Together, we will build a more resilient California for All.

*LinkedIn: @Governor's Office of Planning and Research (OPR) @CalOPR and #ICARP
#climateadaptation #climateresilience #RRGP #CAresilience*

Publicity Requirements & Guidelines for RRGP Awardees

RRGP awardees should acknowledge OPR in all publications, websites, signage, invitations, and other media-related and public-outreach products related to the RRGP. OPR staff will provide OPR logo files and guidance on their usage directly to Grantee.

When using OPR's logo, use the color version only when the logo appears on a white background; on backgrounds of any other color, please use the white version of the logo.

LONG-FORM MATERIALS

Long-form written materials, such as reports, must include the following standard language about OPR, RRGP, and the Integrated Climate Adaptation and Resiliency Program (ICARP):

As communities in California experience more frequent, prolonged, and severe impacts from climate change, communities and governments at all scales are developing strategies and implementing actions to build a climate-resilient future. However, many jurisdictions, especially under-resourced communities in California, lack the capacity, tools, guidance, and resources to effectively prepare for and build resilience to climate impacts.

The RRGP addresses this capacity gap by providing funding to help fill regional-scale planning and implementation needs, providing communities with the resources to identify climate resilience priorities, and implementing regional climate resilience projects across the state. The RRGP supports multi-jurisdictional partnerships to work together to address the most significant climate change risks in their region, especially in communities that are most vulnerable to climate change impacts.

The RRGP is an initiative of the Integrated Climate Adaptation and Resiliency Program (ICARP) housed within the Governor's Office of Planning and Research. ICARP advances statewide climate adaptation and resilience by coordinating investments, partnerships and climate science to ensure people, natural systems, and the built environment are protected, prepared, and thrive in the face of climate change.

Through direct and equity-focused investments and resources, ICARP helps build climate adapted and equitable communities in California, with a focus on solutions that both address the impacts of climate change and reduce greenhouse gas emissions. ICARP works to advance these priorities across all levels of government by developing actionable science and research; providing guidance, tools, and technical assistance; and administering climate resilience-focused grant programs.

Learn more: <https://opr.ca.gov/climate/icarp/>

PRESS RELEASES, FLYERS, AND VISUAL MATERIALS

Any informational materials that do not qualify as long-form, but that include at least a paragraph of text, such as press releases, media advisories, short case studies, flyers, etc., must include either of the following messages:

Long version:

“[Project Name] is supported by the Regional Resilience Grant Program at the Governor’s Office of Planning and Research (OPR). The Regional Resilience Grant Program is an initiative of OPR’s Integrated Climate Adaptation and Resiliency Program (ICARP). ICARP advances climate adaptation and resilience in California by coordinating investments, partnerships and climate science to

ensure people, natural systems, and the built environment are protected, prepared, and thrive in the face of climate change.

Short version:

"[Project Name] is supported by the Regional Resilience Grant Program implemented by the Governor's Office of Planning and Research."

Mostly visual:

Grantee may at times produce promotional materials that are primarily visual in nature, such as banners, signage, certain flyers, and sharable images for social media. In such cases, when including the above boilerplate language acknowledging ICARP and OPR support is not practical, Grantee should instead include the official OPR logo, preceded by the words "Funded by."

DRAFT

MEDIA INQUIRIES

Grantee must provide to OPR the name, phone number, and email address of Grantee's point of contact for all press inquiries and communications needs related to the Project. Grantees must also distribute a press release after grant decisions are presented during ICARP Technical Advisory Council (TAC) Meetings, and may be requested to present before the TAC and release communications materials for other major milestones throughout the lifecycle of the grant. All press releases must be approved by the OPR Communications and External Affairs prior to distribution and OPR must be alerted to all press events related to the grant.

COMMUNICATIONS MATERIALS & PHOTOS

Grantee shall share between 8-12 high-resolution, color photos with OPR during the Grant Term. These photos should include pictures of people involved with the Project, the Project area, and/or activities conducted during the Grant Term. OPR reserves the right to use these photos across its communications platforms.

SOCIAL MEDIA

Grantee is encouraged to use social media to share and inform the public of activities under this Grant Agreement. LinkedIn: @Governor's Office of Planning and Research (OPR) @CalOPR and #ICARP #climateadaptation #climateresilience #RRGP should be tagged on all posts related to the RRGP grant. Use of the hashtags #CAresilience and #ICARP and related variations is also encouraged.

Spread the Word

Here are a few effective ways to raise awareness around your important work. In every case, we recommend a clear, concise writing style that avoids technical terms and is easy for most readers to access. Be sure all of your communications comply with the Publicity Requirements and Guidelines on pages 2-10 of this kit.

Create a Website

One of the best ways to share the latest information about the progress of your RRGP project is to compile everything the public needs to know into well-organized website. Your website should be simple and inviting, with sections explaining who you are, what the RRGP program is, and why the project is important. Keeping the website updated with your latest accomplishments and steps taken to achieve your goals will keep members of your community enthusiastic and engaged. You can choose from dozens of inexpensive website templates, such as Wix, Square Space, and WordPress.

Press Releases & Media Advisories

If you're interested in getting mentioned by your local news outlets (newspapers, web-based news, radio, television), you've got to alert reporters, editors, hosts, news desks, and producers in your local media market. Here are a couple ways to get their attention (in both cases, include a contact name, title, phone number, and email at the top):

Press release

This is a narrative piece that tells the reader a story. Your best bet is to write it in the style of a story you'd read in the newspaper. Start with the most important part so that the reader knows immediately what you want to tell them about. From there, add details to flesh out the story (the amount of the grant, the number of supporting community groups, total emissions reductions, etc.), along with quotes from people who are engaged with your project – for example, representatives from partner organizations, residents who engaged in project design, and OPR's Executive Director. Some media outlets might publish your press release as is! Others will follow up with questions or to interview someone.

Media advisory

This is a short piece you send to reporters, editors, hosts, news desks, and producers when you want to invite them to attend and cover an event, such as a groundbreaking, ribbon-cutting, dedication, etc. Make sure you answer the most important questions (who/what/when/where/why/how) and emphasize what makes your story worthy of media attention—as well as what photo opportunities will be available at the event.

Social Media

Numerous social media platforms support digital storytelling and promotion. Use your existing platforms to talk about your RRG project. We also encourage you to follow OPR on Twitter and LinkedIn so we can watch for and share your updates about your RRG project. Please see our social media section of this kit for more details.

Blog Post

If you or any of your partners currently has an active blog, we encourage you to write a post highlighting the progress or impact of your RRG project. For example, ask a project partner to write a guest blog or sit with you for a Q&A to highlight some of the specific benefits of their programs, who is receiving those benefits, and how the community has been involved. After you've posted your blog, you can share it on your social media platforms!

Newsletter

If you or any of your RRG partners have a newsletter or listserv, please share your award announcement and other important milestones through that platform. Encourage community leaders and/or elected officials who work with you frequently to announce RRG milestones through their newsletters or listservs as well. Please contact us at OPR so we can share your important RRG milestones through our newsletter as well!

Op-Ed or Letter to the Editor

Consider writing an op-ed or letter to the editor of your local newspaper to raise awareness of your new RRGF award and the benefits it will bring to your community. A good approach is to acknowledge the various stakeholders involved in the planning process, name the specific benefits this project will bring to members of your community, and emphasize the place-based, community-driven approach to this project using RRGF's model. An op-ed is typically around 600 words (it depends on the outlet) and you submit it to the Op-Ed Editor; it is best to reach out to this editor with an outline for your piece and ask if they're interested in running a developed piece from you. A letter-to-the-editor is short – usually under 200 words – and you just submit it directly to the letters section of the outlet.

Events

Events with community members, leaders, and elected officials can be a draw for the press, as well as for local residents, and are a great way to build excitement about your RRGF project.

Host Community Events

Organizing a fun kick-off meeting and other community events for stakeholders and the general public is a great way to raise awareness about your RRGF award and get more people involved in the planning process. These kinds of events can help make sure everyone is on the same page and united in your mission, as well as enthusiastic about the tangible benefits your project will create.

Remember

The OPR team is here to help! We love to work with awardees to brainstorm communication strategies. We can provide quotes from OPR leadership for your press releases and make leadership available for media interviews. We can coach you on how to pitch media, help you identify reporters, and help secure participation by State officials in your event. Contact OPR's Deputy Director of External Affairs, Emily Breslin, for support: emilly.breslin@opr.ca.gov.

Social Media

Social media offers an array of powerful, free platforms that enable you to communicate about your RRGF project to potentially large audiences.

Follow us

The California Office of Planning & Research (**@Cal_OPR**) posts frequently on Twitter about the State's efforts to improve our environment and communities. OPR is also active [on LinkedIn](#). We encourage you and your RRGF partners to follow our accounts to stay up to date on the latest news on our policies and programs. If we tweet about the RRGF, or about anything else relevant or interesting to you, please 'like' and retweet us—sometimes it can even save you the trouble of crafting your own tweet.

Tag us

We love seeing grantees' progress from vision to reality. Please post updates and photos of project events or outcomes on social media, and make sure to tag us so that we can like, comment, and retweet to share your hard work with all of California.

Tag Your Partners

Remember to include co-applicants and other key stakeholders and champions in social media posts about your RRGP award. Tagging partners gives them the recognition they deserve while increasing the audience for your post.

Use Hashtags

Hashtags can be a very effective way to increase a post's visibility and response rate. It is best to use a few relevant hashtags, like #climateadaptation #climateresilience #CAresilience and #OPR.

Take Pictures

A social post with a great image attached is bound to get more traction than one without an image. Throughout every stage of the RRGP process, be sure to encourage your team to bring their phones or even a nice camera and take a picture of their colleagues or work environment. Having a photobank of pictures can work wonders on your social media accounts, especially because you'll have the freedom to choose the highest quality or most interesting photos. Please see the Photo Tips section of this kit for more information.

Shorten the Message

Given the character limit for tweets, you will need to pick and choose what information to include. Incorporate hashtags and tagging partners into your sentences, (see the sample posts below). Use commonly known abbreviations and conjunctions.

Amplify the Voices of Community Members

Reach out to partners and community members for their videos, quotes, and pictures that share how your RRGP project will affect their lives. These stories can increase your social media audience's enthusiasm for your project. Retweeting posts that residents and stakeholders create is another way to demonstrate RRGP's impact.

Post Often

Interact with your audience as much as possible on all platforms. It is ideal to post between a few times a week and once or twice a day on social media. Brainstorm with your staff to come up with creative ways to keep the public informed and interested in your work. Then create a schedule and remain consistent.

More Social Media Tips

Encourage audience engagement by posting questions.

- Use URL shortening tools from sites like bitly.com and tinyurl.com.
- Don't be afraid to use emojis.
- Encourage your colleagues and RRGP partners to participate in social media conversations.
- Be visual! Use infographics instead of text when possible.
- Observe copyright laws.

Sample Posts





WattsRising @WattsRising · Feb 20

DYK Over 21% of #Watts residents ages 16+ are not in the labor force compared with CA? The #TCC Grant projects will allocate 30% of all new hires for #Watts residents by providing job training & educational programs for adults & youth. @MayorOfLA @JoeBuscaino @CalSGC



Photo Tips

Consider pointers in this section when using photography to tell your project's story.

Quality

Use the highest quality camera you can access. Good news: many modern smartphones are usually sufficient, as long as your subject is in focus, well-lit, and the phone is turned sideways (landscape orientation—use this orientation for videos, too!). Photos on social media don't have to be as high quality as photos on your website or newsletter.

Everyone's a Photographer

Encourage your staff and partners to take photos whenever they have the chance, and to send them all to your organization's communications team. Designating someone who owns a nice camera to take photographs during events is always a good practice.

Don't Have a Great Photo?

Services like Flickr, Pixabay, and Upsplash offer countless high-quality photos that you can download and use for free.

Content

When possible, photos should be bright and colorful, without being too 'noisy,' blurry, or filtered. Candid photos of people working or interacting tend to be more unique and eye-catching than people smiling at the camera. Highlight interesting aspects of your project so your photo stands out.

Remember

The picture is what draws people in to read the caption and learn about your work. Don't underestimate its importance!

STAY IN TOUCH!

Feel free to contact OPR's Deputy Director of External Affairs, Emily Breslin, if you have questions or need support on any of your communications efforts at Emily.breslin@opr.ca.gov.

OPR'S NEWSLETTER AND RRGP LISTSERV

OPR Newsletter Sign Up: <https://opr.ca.gov/e-lists.html>

RRGP Listserv: <https://lp.constantcontactpages.com/su/36xr3ct/RRGP>

Follow us on social media and check our website regularly for new announcements and updates!

TWITTER

twitter.com/Cal_OPR

LINKEDIN

linkedin.com/company/governor-s-office-of-planning-and-research/

WEBSITE

opr.ca.gov

DRAFT

Attachment 1: Authorized Signatory Form

I hereby verify that I am an authorized Grantee representative and signatory and, as such, can sign and/or delegate authorization to sign and bind Grantee as it relates to the above-referenced Grant Agreement and grant related documents.

Grantee Authorized Signatory:

Name: _____
(Type or Print Name)

Title: _____

Signature: _____

Date: _____

Delegated Authorized Signatories:

1. **Name:** _____
(Type or Print Name)

Title: _____

Signature: _____

Date: _____

Document(s) Authorized to sign:

- All Grant Related Documents **or** Grant Agreement
- Grant Amendments Budget Amendments Reports
- Invoices Other _____

2. **Name:** _____
(Type or Print Name)

Title: _____

Signature: _____

Date: _____

Document(s) Authorized to sign:

- All Grant Related Documents **or** Grant Agreement
- Grant Amendments Budget Amendments Reports
- Invoices Other _____

Attachment 2: Work Plan

Project Name:

[INSERT BRIEF PROJECT DESCRIPTION THAT LISTS PROJECT PARTNERS]

High Level Activities	Performance Measures [Any appropriate deliverables, metrics, milestones]	Timeline [Start and End Date]
TASK 1:		
Subtask A:		
Subtask B:		
Subtask C:		
Subtask D:		
TASK 2:		
Subtask A:		
Subtask B:		
Subtask C:		
Subtask D:		
TASK 3:		
Subtask A:		
Subtask B:		
Subtask C:		
Subtask D:		
TASK 4:		
Subtask A:		
Subtask B:		
Subtask C:		
Subtask D:		

The Parties may make minor changes to the timeline and deliverables due without the requirement of an amendment. See [Exhibit B, Sections 7](#) and [8](#).

DRAFT

Attachment 3: Final Report

Regional Resilience Grant Program
Final Report: FY 22-23
Grantee:
Grant Number:
Project Name:

Project Summary

1. Provide a brief summary of the challenges facing the Planning Area and the work completed under this grant.

Barriers and Accomplishments

2. Describe and explain any differences between the planned results, as listed in the Work Plan, and the actual results. Describe any barriers that impeded the progress of the grant, any corrective actions taken, and the outcomes. Discuss how these lessons learned can be useful for other communities.
3. Describe any notable outcomes, findings, or conclusions. Report on successful strategies used to achieve results and how these lessons learned can be useful to other communities.
4. Include a list of other sources of funding that were secured, directly or indirectly, through this Project.

Future Implementation

5. Describe how plans or processes developed under this grant will be implemented over the next three to five years. Explain:
 - a. How they will further your organization's sustainability goals and strategies.
 - b. How they will advance the State's planning priorities and RRGp objectives.
 - c. How the work completed under this grant will assist in applying for future funding that aligns with the RRGp's objectives.

Feedback

6. Based on your experiences with this grant program, please provide feedback about how the OPR can improve future grant programs.

Attachments

7. Attach any relevant documents to this report, including final deliverables. If the documents cannot be sent electronically, notify the Grant Manager.

Case Study

8. Grantee(s) will produce a project case study documenting key project information, data, lessons learned, and effective practices gathered through this project. To facilitate knowledge exchange and advance community planning and capacity, at the end of the Grant Term applicants are responsible for submitting a narrative case study to OPR to reflect on and share project outcomes and lessons learned, how the project responds to climate change impacts, and any resources that helped along the way. Case studies will be reviewed and curated for possible inclusion in the [Adaptation Clearinghouse](#) to help support a community of practice across the state. (See [Appendix E: Work Plan](#) for more information). Grantees will receive technical assistance for support in developing case studies. (See [Program Technical Assistance](#) for more info)

Instructions:

- a. Write the case study in a narrative form using the below section headers, format and font for organization.
- b. The case study should be between 800-1000 words in total length.
- c. Provide responses for each header section – please don't combine or modify these. However, don't feel obliged to provide answers to all sub-bullets under each section header - only provide information for those that apply.
- d. Provide 1-3 graphics (photos, tables and charts, figures, etc. are welcome). Provide links as needed. Send these as separate jpg or png image files (high resolution preferred).
- e. To see examples of published Case Studies, visit: <https://resilientca.org/case-studies/>.

CERTIFICATION: I certify that this Final Report is accurate and that this project complies with the Agreement. I further certify that any expenditure discussed in this report is allowed under the Agreement and that all funds were expended for the purposes of this Project.

Name: _____
(Type or Print Name)

Title: _____

Signature: _____

Date: _____

Attachment 4, Budget Detail Worksheet

Project Name:

High Level Activities	Budget Total
TASK 1:	
TASK 2:	
TASK 3:	
TASK 4:	
The Parties may make minor changes to the timeline and deliverables due without the requirement of an amendment. See Exhibit B, Sections 7 and 8 .	

DRAFT

Attachment 5, Invoice

[TO BE PRINTED ON GRANTEE LETTERHEAD]

REGIONAL RESILIENCE GRANT PROGRAM FY 22-23
PLANNING GRANT INVOICE

Governor's Office of Planning and Research

Date: _____

Email required invoice documents to: [Department Grant Manager Name]

Invoice Number:	
Grantee Name:	Grant Number:
Project Name:	
Invoice Quarter:	(Start Date) (End Date)

Invoice Summary:

Task	Grant Funds Spent
Task 1:	
Task 2:	
Task 3:	
Task 4:	
SUBTOTAL for this Quarter	
<i>Less 5% Retention</i>	
TOTAL reimbursement requested this Quarter	

Invoice Detail:

Task	Cost Description	Amount	Supporting Documentation/ Page #
1			
	Subtotal		
2			

		Subtotal	
3			
		Subtotal	
Travel			
		Subtotal	
Equipment			
		Subtotal	
Indirect			
		Subtotal	
		SUBTOTAL FOR THIS QUARTER	

Progress Report:

Work Plan Task #	Description of Work Performed
	<i>Please refer to specific deliverables in the Budget and Work Plan.</i>

CERTIFICATION: By my signature below, I certify that I have full authority to execute this payment request on behalf of Grantee. I declare under penalty of perjury, under the laws of the State of California, that this invoice for reimbursement, and any accompanying supporting documents, are true and correct to the best of my knowledge, and all disbursements have been made for the purposes and conditions as outlined in the Grant Agreement.

Print Name:	Print Title:
Signature:	Date:

Attachment 6, Invoice Dispute Notification

INVOICE DISPUTE NOTIFICATION

<p>GRANTEE</p> <p>ADDRESS</p>		INVOICE DATE
		INVOICE NUMBER
		INVOICE AMOUNT \$
		DATE INVOICE RECEIVED
		GRANT AGREEMENT NUMBER

The invoice referenced above is disputed for the following reasons:

- | | |
|--|--|
| <input type="checkbox"/> Request reimbursement for expenses not in the Budget Detail | <input type="checkbox"/> Invoiced for indirect cost reimbursement above 10% cap |
| <input type="checkbox"/> Invoiced for incidental costs or travel costs outside of CA | <input type="checkbox"/> Work performed prior to the Grant start or end date |
| <input type="checkbox"/> Insufficient evidence of progress made or task completion | <input type="checkbox"/> Invoice submitted without using required templates |
| <input type="checkbox"/> Insufficient supporting document for reimbursement | <input type="checkbox"/> Progress Report or Final Report not included with invoice |
| <input type="checkbox"/> Request reimbursement through another funding source | <input type="checkbox"/> Other not listed above: |

Comments:

THIS NOTIFICATION IS A FOLLOW UP TO A PHONE CONVERSATION WITH THE GRANTEE OR DESIGNEE WHOSE NAME APPEARS BELOW.

NAME	DATE OF CONVERSATION
------	----------------------

IF YOU HAVE ANY QUESTIONS REGARDING THIS DISPUTE, CONTACT:

NAME	TELEPHONE NUMBER (include Area Code)
------	--------------------------------------

RETURN A COPY OF THIS NOTIFICATION WITH THE CORRECTED INVOICE TO:

STATE OF CALIFORNIA USE ONLY	
DATE DISPUTE RESOLVED	INITIALS
RESOLUTION	

DRAFT



Paradise Recreation & Park District

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

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

RESOLUTION #24-05-4-537

A RESOLUTION BY THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT APPROVING SIGNATORY AUTHORITY

WHEREAS, the people of the State of California have awarded funding to the Paradise Recreation and Park District from the California Governor’s Office of Planning and Research, Regional Resilience Grant Program; and

WHEREAS, the State of California is seeking the designation of authorized agents for awarded agencies to execute financial assistance through their resolution signed by its Board Chairperson; and

WHEREAS, the Paradise Recreation and Park District submitted a proposal, “Paradise Regional Wildfire Resilience Implementation Plan,” to refine the wildfire risk reduction data and information to protect communities and citizens within the District. The District intends to continue to receive state and federal assistance related to disaster response and recovery;

BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Recreation and Park District located in the County of Butte, State of California, that this Board:

Authorizes the District Manager and Assistant District Manager to serve as agents on behalf of the District and grants signatory authority to conduct all matters pertaining to state disaster assistance. The District will accept approximately \$638,714.00 in funds from the California Governor’s Office of Planning and Research, Regional Resilience Grant Program.

APPROVED AND ADOPTED at a regular meeting of the Board of Directors of the Paradise Recreation and Park District the 8th day of May 2024 by the following vote.

AYES:

NOES:

ABSTAIN:

ABSENT:

Robert Anderson, Chairperson

Steve Rodowick, Secretary

Staff Report

May 8, 2024



DATE: 1/4/2023
 TO: Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Jordan Hill Road OHV Feasibility Study RFP response

Report in Brief

At the January 11, 2023, meeting, the Board of Directors approved a resolution (#23-01-1-52) to accept a planning grant that the State of California awarded the District to implement a feasibility study to explore recreation opportunities and impacts at Jordan Hill Road Park. To move forward with the study, the District put out an RFP on March 15, 2024, with a submittal due date of April 25, 2024. One applicant (ICF Jones & Stokes, Inc. (ICF)) submitted a proposal with a total cost of \$154,391.42, which will be paid for through the awarded grant funds of \$220,989. The proposal (Attachment A) provides a credible approach to address the project. District would like to contract ICF as the consultant for this project.

Recommendation: *Authorize District Manager to complete an agreement with consultant upon legal review.*

Attachments:

- A. ICF Jones & Stokes, Inc. (ICF) proposal

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0508/BOD.OHV..JHR.RFP.Response.Report.24.0501.docx



April 25, 2024

TECHNICAL and COST PROPOSAL

➔ **Jordan Hill Road Park
Exploration for Off Highway Vehicle (OHV)
Recreational Opportunities – Feasibility Study**

Submitted to:

Paradise Recreation and Park District

Dan Efseaff

6626 Skyway

Paradise, CA 95669

info@ParadisePRPD.com

Submitted by:

ICF Jones & Stokes, Inc.

980 9th Street, Suite 1200

Sacramento, CA 95814

916.737.3000

Dick Rol, Project Director

619.723.9524

dick.rol@icf.com

Trina L. Prince

Sr. Contracts Administrator

916.231.7636

trina.prince@icf.com

This proposal includes data that shall not be disclosed outside the Paradise Recreation and Park District and shall not be duplicated, used, or disclosed—in whole or in part—for any purpose other than to evaluate this proposal. If, however, a contract is awarded to this offeror as a result of—or in conjunction with—the submission of these data, the Paradise Recreation and Park District shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit the Paradise Recreation and Parks District's right to use information contained in these data if it is obtained from another source without restriction. The data subject to this restriction are contained in this volume and its appendices and attachments.



April 25, 2024

Dan Efseaff, District Manager
Paradise Recreation and Park District
6626 Skyway
Paradise, CA 95969
Transmitted via email: info@paradisepspd.com

Subject: Jordan Hill Road Park Feasibility Study RFP Response – ICF

Dear Mr. Efseaff:

ICF Jones & Stokes, Inc. (an ICF company hereafter referred to as ICF) is pleased to provide this professional services proposal describing our capabilities for assisting the Paradise Recreation and Parks District (PRPD) with the preparation of a Feasibility Study and environmental-review documents for the exploration of Jordan Hill Road Park off-highway vehicle (OHV) recreational opportunities. Our team includes staff who have worked in and around Butte County and are familiar with the PRPD, as well as staff experienced in preparing site assessments, cost estimates, feasibility studies, and California Environmental Quality Act/National Environmental Policy Act (CEQA/NEPA) documents.

ICF offers these key benefits to support the PRPD across the requested tasks described in the grant scope of work.

- **Local Knowledge.** Members of our team live, work, and recreate in the region and have built positive working relationships with interested parties, local jurisdictions, Native American Tribes, and other agencies and are committed to an equitable and inclusive public-outreach and -engagement process.
- **Interdisciplinary Leadership.** Our project leadership comes from a landscape-architecture team with the broad, firsthand technical understanding of resources, trail systems, and user needs. Our landscape-architecture and environmental-resources teams are part of a single, integrated practice, adding both effectiveness and efficiency to our process. Project planning will be led by Dick Rol and Nick Deyo, who are adept at recognizing critical design influences in the field, and through data analysis, to identify feasible trail facilities, as they have done for the County of San Diego, the San Diego River Conservancy, the City of San Diego, and other clients.
- **Public-Outreach and -Engagement Expertise.** Our team excels in collaborating with federal, state, and local governments, institutions of higher education, and interested parties to address planning and hazard-mitigation needs.
- **Proven Technical Experts.** Our project team is supported by regional leaders in design, resource sciences, and CEQA analysis, ensuring the delivery of sound, data-driven solutions.
- **Unmatched Proficiency in Environmental Analysis.** ICF is a leader in preparing legally defensible CEQA documents for a wide variety of projects.

ICF's primary contact person during the solicitation process and through to contract award is Holly Jorgensen, who can be reached at 530.781.2220 or holly.jorgensen@icf.com. Trina Prince is authorized to sign on behalf of ICF and bind the firm in a contract. She can be reached at 916.231.7636 or trina.prince@icf.com.

Thank you,

Trina L. Prince
Sr. Contracts Administrator

Holly Jorgensen
Project Manager

Table of Contents

A.	Project Understanding and Approach	1
	Project Goals.....	1
	Trail Planning and Design.....	2
	OHV Planning	3
	Project Management Approach.....	3
B.	Scope of Work	5
	Task 1. Procurement and Project Management.....	6
	Task 2. Kickoff Meeting	6
	Task 3. Data Collection and Analysis.....	7
	Task 4. Conceptual Trail Options.....	8
	Task 5. Update Existing Trail Head Park Plan	9
	Task 6. Public Outreach and Engagement.....	10
	Task 7. Resource Surveys and CEQA.....	11
	Task 8. Feasibility Study and Assessment	14
C.	Qualifications of Personnel and Partners.....	16
	Staff Organization and Roles.....	16
	Staff Experience and Qualifications.....	Error! Bookmark not defined.
D.	Organizational Resources	33
	Introduction to ICF.....	33
	Specialized Experience.....	34
E.	Past Performance/References	36
	Project Experience.....	36
	References.....	40
F.	Project Schedule.....	40
G.	Project Cost	42
	Project Budget.....	Error! Bookmark not defined.

A. Project Understanding and Approach

Project Goals

The communities served by the Paradise Recreation and Parks District (PRPD) have been significantly affected by the Camp Fire and other wildfire events and are still recovering. Recovery is slow and expensive, and Paradise and the surrounding areas need resources, ideas, and innovation. Although the Camp Fire considerably altered PRPD's operations, it has also presented the opportunity to rethink community needs and ways for the PRPD to support community health and wellness, contribute to the local economy, and support recovery efforts. This project provides an exciting opportunity to support the PRPD's efforts to create a network of interconnected trails, parks, and managed open spaces that contribute to the health and wellness of the community.

The purpose of this project is to complete a Feasibility Study and associated environmental-review documents that provide foundational information to advance subsequent phases of the project, including California Environmental Quality Act/National Environmental Policy Act (CEQA/NEPA) analysis, project permitting, and detailed project design. This project will focus on the exploration of Jordan Hill Road Park as a trailhead for off-highway vehicles (OHVs) and recreational opportunities along Jordan Hill Road and related connector trails between the park and Jordan Hill Road access to the community of Concow. Big-picture goals for the 2.33-acre park and adjacent properties include increasing public access and compatible uses on adjacent public lands, identifying concerns related to new, nonmotorized trails, and creating links to the Concow Basin and Stirling City. These goals center on developing an OHV trail system that minimizes the impacts on affected landowners and environmental resources, while maximizing the user experience and the potential to accomplish the following.

- Strengthen the capacity of PRPD to support conservation and outdoor recreation.
- Develop resources and public support for trails in Butte County.
- Create a regional trail network that supports community health and safety goals.
- Restore damaged lands for public use.

The ICF team is well prepared to help the PRPD meet these goals by executing the scope of work associated with the request for proposals (RFP) and in Section B, *Scope of Work*, of our response. The work will begin with collecting and analyzing information and data to assess the opportunities and constraints, including design and regulatory implications, related to building an OHV trailhead park on the 2.33-acre PRPD property, along with the feasibility of OHV use between the trailhead, adjacent properties, and surrounding gravel roads. Communication and collaboration are key to the success of this project. We understand that this project requires a collaborative process, following PRPD's lead where proven solutions exist, leading the way where novel solutions are needed, and facilitating conversations with the existing consultant, key landowners, and the public to identify opportunities, find solutions, and make decisions.

The direction of the project is dependent on several currently unknown factors, including the opinions and needs of key agencies about how OHV use affects their lands, the status, the implications of sensitive resources on planning and CEQA-documentation needs, and public input. Because of these unknowns, we propose a phased approach to authorizing the work. We have articulated a detailed scope of work and budget for initial tasks that can be clearly defined; when that work is finished and the necessary next steps are known, we would articulate a new scope and budget for that work. We have provided our proposed approach and

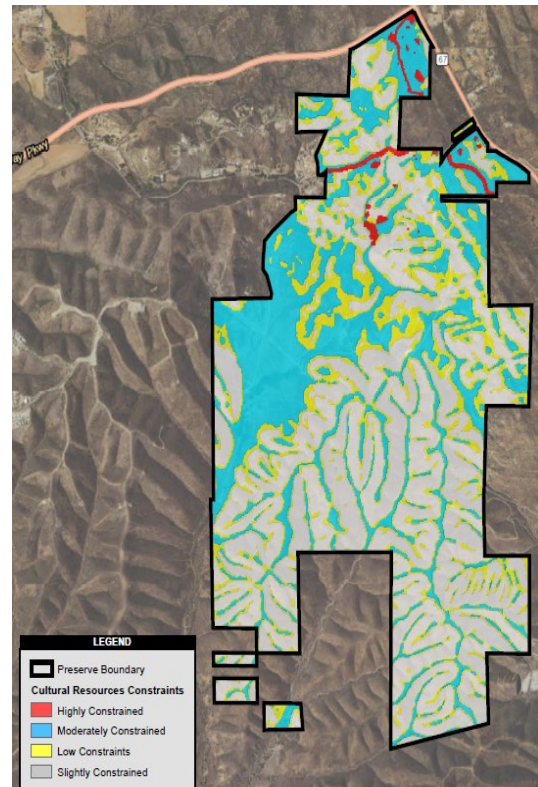
scope of work for the full project to illustrate our intent and our process, but we recognize that these may change as key feedback is received and key decisions are made. If PRPD is comfortable with this approach, we recommend using phased authorization for contracting.

Trail Planning and Design

The ICF team approaches trail projects through five key guiding principles that apply generally to both motorized and nonmotorized trails. Although this contract primarily focuses on the early planning stages of the process, these principles illustrate the thought process our team applies to this type of work.

- **User Experience.** Trails exist for the public. Plans must address the basics of trail safety and connection from point to point, but they should also address the visitor experience. We seek solutions that emphasize natural materials, minimize structural solutions, provide interest and variety, capture vistas, avoid noise from roads and development, and feel safe.
- **Technical Foundation.** We believe that successful trails result from a solid technical understanding of natural resources, environmental permitting, user needs and experiences, and engineering fundamentals. Knowledge of natural, cultural, and social resources leads our planning decisions.
- **Smart Compromises.** Ultimately, having a trail with some compromises is better than having no trail at all. Our team balances resource protection with recreational goals. We collaborate with our technical-resource experts to inform good decision making.
- **Collaboration.** Our clients and the public are typically part of the design team. Clients that own and manage their own land and facilities, like the PRPD, have staff with intimate knowledge of the landscape, partner organization interests, and interested-party priorities. This expertise is essential to the planning team for depth of understanding and efficiency. We listen carefully to our clients and interested parties to ensure that this nuance and familiarity is incorporated into planning decisions.
- **Sustainable Design.** Trail managers and users greatly benefit from facilities that successfully weather environmental stresses. Design resiliency is based on the following.
 - **Users.** Understanding user behavior, from desire lines and shortcutting turns, to managing speed and responding to variable skill levels, helps create enjoyable and sustainable trails. Responsible trail use is directly related to effective layout and design.

Technical Foundation: Onsite and digital exploration of site features, opportunities, and constraints is the foundation of good design.



Sustainable Design, Water Management: Poor trail layout creates chronic drainage and erosion problems.



- **Water Management.** Water is a trail’s worst enemy. We look for ways to keep water off the trail through intelligent layout and effective use of bridges or culverts, where needed. Good trail design makes water management and trail maintenance much easier and improves the user experience.
- **Materials.** We prefer to use native materials whenever possible. When imported materials are required, we work carefully with our clients to select regional materials that meet technical specifications and blend with the native context.

OHV Planning

ICF’s key staff have been heavily involved in OHV planning throughout the western United States over the past 15 years. That experience includes preparing many different types of documents, including the following.

- **General Plans for California State Parks** at the 100,000-acre Ocotillo Wells State Vehicle Recreation Area (SVRA), the 20,000-acre Hungry Valley SVRA, and the 350-acre Heber Dunes SVRA
- **OHV Feasibility Studies**, such as for the San Diego County Parks and Recreation Department’s efforts to identify a feasible location for its first OHV park
- **OHV Trail-System Improvement Plans** like the U.S. Forest Service’s (USFS) Rampart Range study, which identified sustainable reroutes for degraded, unsustainable trail segments on more than 200 miles of trails in the mountains of Colorado
- **Recreation Elements for Resource Management Plans (RMPs)** and other land-management plans for the Bureau of Land Management (BLM), including the Grand Staircase–Escalante National Monument

Our body of experience gives our team a solid understanding of the types of OHV vehicles available in the industry today, the types of experiences and terrain that riders of each OHV type tend to desire, and the policies that are typically applied to OHV use. This understanding allows our team to quickly understand the possibilities that any given landscape and trail network are likely to be able to sustain.

Project Management Approach

ICF’s successful project management is driven by developing effective working relationships with our clients, ensuring regular and appropriate communications between parties, and identifying innovative ideas and strategies that enable early or streamlined project delivery. Our project management approach keeps us on track for delivering results on trail projects and park and trailhead design projects, as shown on Exhibit 1.

Exhibit 1. Ribbon-cutting ceremony for the U.S. Fish and Wildlife Service’s Bayside Bird and Walking Trail, designed and successfully delivered by ICF’s Project Director



Maintaining Project Schedules

Keeping a project on schedule is critical to meeting our clients’ needs and preventing budget overruns. Our project management team will use Microsoft Project to track the progress of each task and subtask. Reviewing the schedule on a regular basis will be a standard part of key internal and client coordination meetings,

allowing ICF to identify schedule issues while there is still time to adjust and respond proactively, not after delays have already occurred.

Budget Management

ICF uses Costpoint 2.0 for timekeeping and financial management of our projects. The system allows our team to keep track of the financial status of all tasks and subtasks on a weekly and monthly basis. Our project manager will monitor task budgets to ensure that project work progress is in step with spending and will communicate with PRPD proactively if issues arise.

Reporting on Schedule and Budget

ICF will provide a monthly progress report that will include the total contract value and amount expended to date by task. It will also include a current schedule reflecting the percentage completed on each task.

Information Sharing and Collaboration

We use Microsoft SharePoint as our standard for file management and information sharing. We are able to provide direct access to project files for PRPD staff to facilitate ad-hoc access to project files, efficient transfer of information, and joint authoring of documents, if needed.

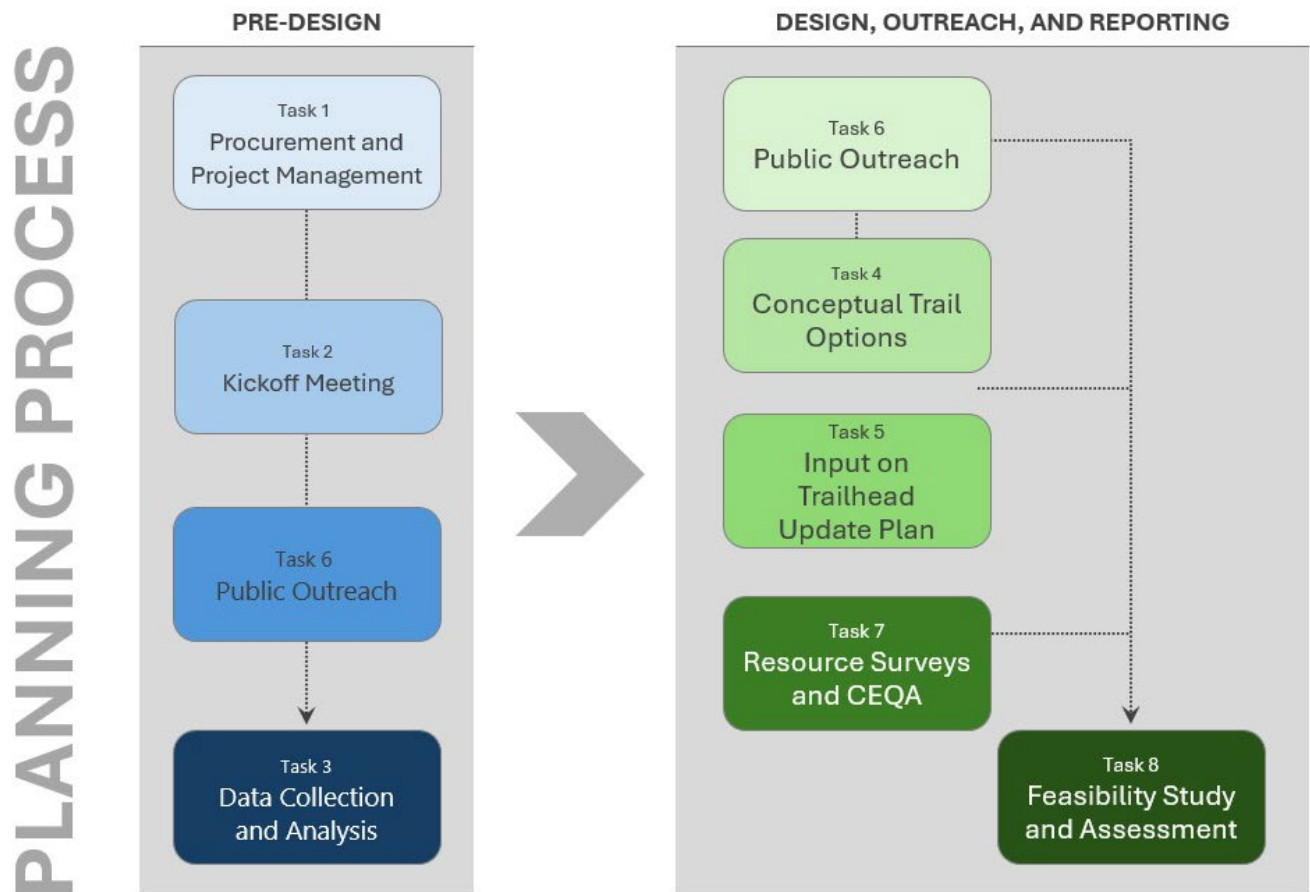
Quality Assurance/Quality Control

ICF has an established Quality Assurance (QA) and Quality Control (QC) program that is supported by multiple levels of expert review and responsibility. ICF prides itself on technical content that is accurate, clear, and meaningful. To ensure this, we apply a rigorous standard of internal review before draft work products reach our clients. All products receive peer review to ensure technical adequacy before being reviewed by the project manager to ensure compliance with contract scope and project goals. After content review is complete, the work product is forwarded to technical editing and reproduction staff. Technical editors review for compliance with style requirements, readability, clarity of language, and logic.

B. Scope of Work

The ICF Project Roadmap, shown on **Exhibit 2**, illustrates how each task in this scope of work relates to each other and how the work will progress to completion. Phase 3 would include the remainder of the work, including Tasks 7 and 8. The remainder of this section details the technical aspects of the scope of work, defining the objectives, and methods, assumptions, and deliverables for each task. We anticipate that the work would be best implemented in phased authorizations. Phase 1 would include Tasks 1–4 and a portion of Task 6. Phase 2 would likely include Task 5 and the remainder of Task 6. Our proposed scope of work for each task is flexible and can be adjusted to fine tune our alignment with PRPD needs.

Exhibit 2. ICF Project Roadmap and task relationships



Task 1. Procurement and Project Management

Objectives

Project-management tasks keep the project moving on schedule and within budget by tracking progress, guiding the process, and recognizing and addressing potential issues proactively.

Methods

Communication and tracking are key elements of effective project management. The ICF project management team will facilitate communication internally among ICF team members and externally with PRPD. The ICF project manager will provide the following.

- **Meeting facilitation:** Meetings include planning-team meetings, interagency meetings, and meetings with the PRPD. ICF will prepare agendas, materials, and minutes. ICF uses Microsoft Teams and White Board software daily to communicate and share ideas online with clients, agencies, and team members. We can quickly respond to and collaborate on critical decisions, using technology to pull team experts and project decision makers together on a moment's notice.
- **Schedule preparation and maintenance:** Preliminary and general schedules are included in the Proposed General Timeline, below. ICF will track progress and update the schedule throughout the life of the project and maintain the schedule in Microsoft Project.
- **Monthly status reports:** The ICF project manager will track budget and project progress and prepare monthly status reports documenting the work of the ICF team, to accompany monthly invoices submitted to PRPD.
- **Team coordination:** The ICF project manager will facilitate information flow and communication to all team members, monitor progress, and track decision points.
- **Quality control:** ICF's project manager will implement robust QC procedures on all work products. We will review each product for completeness, conformance with scope, and overall clarity.

Assumptions

- Monthly coordination meetings will be conducted in person and/or virtually.
- Meetings on technical topics are built into the technical tasks.



Task 1: Procurement and Project Management Deliverables

- Meeting agendas and minutes
- Monthly progress reports
- Schedule and updates in Microsoft Project format

Task 2. Kickoff Meeting

Objectives

The kickoff meeting is the team's opportunity to ensure that the project is clearly understood and set up for success. ICF will attend a project kick-off meeting and site visit with PRPD staff to: (1) confirm roles, responsibilities, and communication protocols; (2) refine and document project scope, goals, and objectives; (3) review the project schedule and budget; and (4) initiate work on early tasks.

Methods

ICF's project manager and technical leads will attend the kickoff meeting. Discussion points specific to the feasibility-study contract should include the following.

- Those project management and coordination items that are listed in the Objectives section of this task.



- Initiating data collection by clearly defining the needs, identifying known or probable sources, establishing responsibilities for securing data, and discussing adjustments to the project approach if there are data items that are unlikely to be available. ICF will develop a list of data needs for discussion in the meeting.
- Conducting a site visit.

We recommend that the consultant on this contract who will be designing the trailhead site attend a portion of the kickoff meeting. Their attendance will allow each team the earliest-possible opportunity to share information and adjust their respective work plans. Discussion points for the shared portion of the kickoff meeting should include a brief overview of the site, project goals, design intent, specific input or questions the design team will want from ICF, the schedule and process for each contract—with a decision on when ICF’s review will occur—and a site visit to the trailhead.

Assumptions

- All PRPD staff that will be providing direction or approval for components of the work deliverables will attend the kickoff meeting.



Task 2: Kickoff Meeting Deliverables

- Participation by up to three staff in one hybrid kick-off meeting and site visit
- One electronic copy of the initial project schedule
- One electronic copy of a meeting agenda
- One electronic copy of meeting notes disseminated to the project team

Task 3. Data Collection and Analysis

Objectives

A clear understanding of the existing conditions at the site will be needed in order to minimize or avoid impacts on sensitive resources, adjacent land uses, and other resources, as appropriate, in the design of the trail system and trailhead. The information gathered in this task will be used to identify opportunities and constraints for trail development.

Methods

We will review and analyze existing, publicly available geographic information system (GIS) data and planning documents to identify opportunities and constraints for OHV trail planning purposes. Data may include existing mapping and inventories of publicly and privately owned properties in the area, known archeological, botanical, and other sensitive resources, existing roads and user-created trails and their connections to each other and to offsite areas, current OHV use in the area, vegetation communities, geological and topographical features, water bodies, jurisdictional boundaries, rights of way, and federal, state, and local permits and easement requirements. We will also review the *Town of Paradise General Plan* and *Butte County General Plan 2040* for relevant planning elements. Additional data-collection needs may be informed by the public outreach and interested-party efforts that will be conducted under Task 6.

With digital field maps loaded with resource-inventory information in hand, the design team (preferably with PRPD staff) will visit the trailhead site and walk the existing trail network. This on-the-ground exploration is the only way for the design team to fully understand the opportunities and constraints of the routes and to ground the truth into the inventory data.



Task 3: Data Collection and Analysis Deliverables

- GIS database of all collected data

During the field walk, we will follow the mapped routes and note the level of grading and types and number of drainage crossings needed, safety concerns, and experiential factors. Data generated during this exercise is not intended to be exhaustive, but will be as complete as is possible within budget limits. Observations and condition assessments will be based on records, if available, but otherwise will be based on casual, planning-level visual methods.

This field assessment is an excellent opportunity to discuss with PRPD staff the opportunities, challenges, constraints, and types of potential solutions to challenges and receive early feedback about preferences, so that the feasibility analysis is well tuned. Design considerations, recommendations, and other field observations will be collected digitally and incorporated into the project's GIS in Task 4.

Assumptions

- All data will be existing and publicly available unless otherwise provided by PRPD.
- Parcel-boundary data will not be survey-grade or based on title reports unless provided by PRPD.

Task 4. Conceptual Trail Options

Objectives

ICF understands that PRPD's intent for design work on this contract is to produce detailed conceptual plans (led by others, with review and input by ICF) for the 2-acre trailhead site and more-general planning-level concepts for a trail network in the broader Jordan Hill Road geographical area. Task 5 provides our approach to collaborating on design of the trailhead site. Task 4 provides our approach to the broader trail network. The goal for the conceptual trail plan will be to identify existing and potential future trail layouts and prepare a general, planning-level characterization of the types and condition of facilities in the network. The information will be prepared at a level that supports subsequent efforts to secure support from landowners, understand the opportunities, general costs, and challenges related to implementing the concept, define and prioritize discreet projects necessary to implementing the concept, and identify and pursue potential funding sources for the projects identified.

Methods

Our design team will follow an organized, sequential approach to preparing a conceptual trails plan. Each step will build on previously collected data and be reviewed with PRPD.

- **Step 1 – Map and characterize the existing trail system.** ICF will compile and organize data collected during Task 3, which will include preparing digital GIS mapping of existing trails in the study area, documenting the routes and their widths, surfacing, general condition, ownership, easements, and the types of OHV use currently occurring. Attributes for trail segments will be created by ICF as best as is feasible from data received from PRPD, USFS, other local government or user groups during Tasks 3 and 6, and interpretation of aerial photography. Portable document format (PDF) maps will be generated that depict the routes and the descriptive information gathered in this step.
- **Step 2 – Evaluate the system.** When Step 1 is complete, the design team will rate the overall value of each logical segment of trail for inclusion in a proposed trail network, identifying segments that should be avoided, included, or included with improvements. Decisions will be based on trail conditions, ownership issues, resource constraints, and overall user experience. PDF maps will be generated that depict the decisions made for each segment
- **Step 3 – Identify necessary improvements.** The next step will be to identify trail reroutes and/or new trail segments to fill gaps in the network, improve the conditions, safety, or sustainability of the trail network, and enhance the user experience. Recommendations will be vetted with landowners and the public as

thoroughly as possible through the outreach conducted in Task 6; however, given the complexity of the issues and long timeframes typical of working with federal and state agencies, the conceptual-trail network should be considered a planning target, as opposed to a fully vetted and approved final plan. Draft PDF maps of recommended improvements will be prepared to support outreach efforts.

- **Step 4 – Present the final trail system.** The final step in this task will be to prepare a summary of the location, condition, features, materials, easements, ownership, types of improvements (e.g., grading, drainage, resurfacing, bridges, signage, gates), and maintenance needed for each segment of the proposed trail network. Concepts will be presented through PDF maps and associated information tables and will include a planning-level summary of costs to implement the improvements. Information produced in this step will be incorporated into the Feasibility Study document as part of Task 8.

Mapping products produced in this task will be in GIS format with data fields containing the pertinent descriptive data for each type of feature. The GIS database will be provided to PRPD when complete. The team will create figures and a written summary of the findings that will be used to inform the conceptual plan update for the overall project (staging area, trail head, trail, and trail network improvements). An opportunities and constraints map will be created to inform the Conceptual Design and Feasibility Study.

Assumptions

- GIS mapping of existing roads and trails will be provided by PRPD or other area agencies.
- Inventory and assessment information will be at the planning level, with the level of detail provided dependent primarily on how much existing information is available to the project team.



Task 4: Conceptual Trail Options Deliverables

- A memo with PDF maps of the outcome of each planning step
- Opportunities and Constraints map for use in Conceptual Design and Feasibility Study
- GIS database of the trail network and descriptive information gathered during the process

Task 5. Update Existing Trail Head Park Plan

Objectives

ICF understands that a design consultant has been hired under separate contract to prepare a conceptual plan for the PRPD property at Jordan Hill Road and Coutolenc Road. We understand that ICF's role on this task is to review those plans and provide design input that helps the site plan: (1) relate well to the concepts ICF will be generating for the broader trail system in the area; (2) avoid and minimize impacts on resources; and (3) function well for its intended design program.

Methods

ICF's planning team will collaborate with PRPD and the design consultant to achieve the objectives for this task. Coordination will include the following activities.

- **Kickoff Meeting (occurs under Task 2).** We recommend that the site design consultant attend a portion of the kickoff meeting for this contract. Their attendance will allow each team the earliest possible opportunity to share information and adjust their respective work plans. Discussion points should include the following.
 - A brief overview of the site, project goals, and design intent
 - Specific input or questions the design team will want from ICF

- Schedule and process for each contract, with a decision on when ICF's review will occur
- A site visit to the trailhead site
- **Design Review.** At the agreed-on point in the process, ICF will review the draft conceptual design. Topics included in the review will be determined at the time of the review, but are anticipated to include the following.
 - A comparison of the site design to the needs and goals for the trail network, to ensure that the design supports the vehicle types and volume of users expected to use the trail network, including parking, equipment-loading and -unloading facilities, and resting areas
 - Adequacy of information and signage resources to ensure that users are aware of routes, rules, limitations on riding activities, and safety
 - Assurance that that design reflects public and agency input that the ICF planning team has received
 - Environmental and permitting issues, with recommendations for avoiding and reducing impacts and permitting challenges
- **Design Review Meeting.** When ICF's review is complete, our planning team will meet with PRPD and the design team to review and discuss the comments, allowing for clarifications to occur efficiently.



Task 5. Update Existing Trailhead Park Plan Deliverables

- Attendance at the Kickoff Meeting
- Design review comments in PDF format
- Attendance at the design review meeting

Assumptions

- ICF's design review will not include calculations or detailed technical analyses to verify the accuracy (e.g., grading or drainage calculations, material quantities) or compliance with building codes or ordinances; nor will the review include comments on drafting or presentation factors, except as necessary to ensure clarity of communication on the topics that are targeted in our review (i.e., the need to clearly depict environmentally sensitive areas that the design is avoiding).
- Design plans will be provided to ICF as digital PDF, design web format (DWF), or similar standard graphic-exchange format.
- ICF's review will not include drawing edits, except rough sketches as necessary to clearly convey the intent of comments.
- One review cycle is included in the proposed budget.
- The design review meeting will occur in an online environment, unless it can be scheduled to coincide with a planned onsite meeting.

Task 6. Public Outreach and Engagement

Objectives

Unmanaged recreation is one of the greatest threats to our forested communities. Authorized access and proper management are two of the most important goals for trail systems. Without these, issues may endanger the community, including noise, pollution, environmental degradation, and other risks. Often these risks can be mitigated by engaging with affected property owners and the public to identify and understand their needs and concerns and by working together to identify opportunities and resources. It is essential to use clear and compelling information during these engagement opportunities. Equally important is capturing input and feedback to help recognize opportunities and constraints and secure support from landowners and

the public. Outreach and engagement efforts will focus on identifying co-equal goals and redundant pursuits, brainstorming solutions, identifying gaps, building relationships, and fostering collaborative approaches.

Methods

ICF will work with the PRPD to develop an outreach and engagement strategy that will include community workshops and targeted outreach to potential partner agencies, including property owners along Jordan Hill Road, the connecting communities of Concow and Magalia, Butte County Public Works, the BLM and the U.S. Department of Agriculture (USDA) Plumas National Forest, Sierra Pacific Industries, and the State Parks Grant Administrator to discuss the opportunities and challenges of establishing a trail system. We anticipate holding an initial meeting with all potential project partners to gain a better understanding of their interest, capacity, and willingness to participate, and will then follow up with each partner separately to address essential details. The potential project partners will also be invited to attend the community workshops and could be asked to share information at the final workshop.

ICF will coordinate with PRPD and the PRPD landscape architect to review and identify the information and data that will be presented to landowners and the public and develop meeting materials that convey information in an easy-to-understand and compelling manner, thus ensuring the public's ability to engage with the design process. Meeting materials could include plans with route alternatives, handouts summarizing data and information, photos of trail conditions, and studies outlining management needs, hazards, and resources issues.



Task 6: Public Outreach and Engagement Deliverables

- Outreach and Engagement Plan
- Two hybrid Community Workshops
- One hybrid meeting with potential partner agencies, and one individual, follow-up meeting
- Outreach and meeting materials, including, but not limited to, meeting announcements, handouts, maps, photos, plans, and studies provided in digital format and suitable for printing

Assumptions

- Some outreach and meeting materials may be limited to repurposing plans and graphics developed for other tasks in this scope of work.

Task 7. Resource Surveys and CEQA

ICF will prepare technical studies to support the Feasibility Study, trail planning, and CEQA documentation. Based in the outcome of both the Feasibility Study and the resources studies, ICF will work with PRPD to identify an appropriate CEQA-compliance approach.

Task 7.1. Biological Resources

Objectives

The biological-resources effort will inform the Feasibility Study, support the selection of a preferred route, help the team avoid impacts on habitat and species through project planning, and outline potential additional studies needed to move the chosen route through the environmental-review process.

Methods

ICF will review existing and available resources and databases, including the California Natural Diversity Database (CNDDDB), U.S. Fish and Wildlife Service's (USFWS) Information for Planning and Consultation (IPaC) database, National Wetlands Inventory database, information from nearby projects in the vicinity, the *Lassen National Forest Land and Resource Management Plan*, and data gathered under Task 3 to identify special-

status species and other sensitive biological resources that potentially occur in the project vicinity. Following the review of available information for the project site, an ICF biologist will conduct a site visit at the 2.33-acre PRPD property and up to 5 miles of potential routes (subject to safe access) to document and verify existing biological conditions at the reconnaissance survey level.

After the site visit, ICF will document any sensitive biological resources or potential wetlands present that could require additional surveys, permits, or authorizations, which could affect the overall feasibility or implementation of the project. Work performed up until this point will be documented in a memo to support the Feasibility Study, and the memo will describe additional study, consultation, and regulatory requirements related to biological resources.

Assumptions

- PRPD will be responsible for obtaining any land access and providing ICF with any restrictions or specific instructions regarding access to property.
- This scope of work does not include a wetland or aquatic resources delineation or protocol-level species surveys.
- One round of review and revisions will be provided for the Biological Resources Memo.
- The memo will be provided electronically in Microsoft Word and PDF formats.



Task 7.1: Biological Studies Deliverables

- Draft Biological Resources Memo
- Final Biological Resources Memo

Task 7.2. Cultural Resources Technical Memo

Objectives

The cultural-resources work will inform the Feasibility Study, support the selection of a preferred route, help the team avoid impacts on previously studied cultural resources, and outline potential additional studies needed to more the chosen route through the environmental-review process.

Methods

ICF will conduct a records search at the Northeast Information Center (NEIC) at California State University Chico, the official state repository for cultural resource reports and records for Butte County, to identify recorded cultural resources and studies within and adjacent to the project site (i.e., the 2.33-acre PRPD parcel and up to 5 miles of potential routes). This scope of work assumes that a project-specific records search at NEIC will be required. The records search will include a 0.25-mile radius of the project site. ICF will review archaeological, ethnographic, historical, geoarchaeological, and environmental documents and maps relevant to the project site and vicinity. The literature review will include a review of published archaeological, geological, and soil data to characterize the potential for buried surfaces (i.e., paleosols) within the project site, because some paleosols have the potential to be associated with archaeological deposits and human remains.

ICF will contact the Native American Heritage Commission (NAHC) and request a Sacred Lands File search for any recorded traditional cultural properties or Native American heritage sites within 0.25 mile of the survey area. The NAHC should respond by providing ICF with results of the Sacred Lands File search and a listing of interested Native American individuals or Tribes who may have further knowledge of such sites within the survey areas. ICF, in coordination with PRPD, will contact those tribal representatives by letter to solicit further information. Results of this outreach will be included as an appendix to the Cultural Resources Records Search Memo. Initial outreach will assist in due-diligence identification of cultural resources and will be separate from any CEQA-related Native American Historic Resource Protection Act (Assembly Bill [AB] 52) consultation.

Work performed up until this point will be documented in a memo to support the Feasibility Study, and the memo will describe additional study, consultation, and regulatory requirements related to cultural resources.

Assumptions

- The records search fee will not exceed \$3,000. Any charges by NEIC that exceed \$3,000 will require a task-order amendment.
- The parcels where the preferred trail route is located will be accessible based on GIS and maps provided by PRPD.
- This scope of work does not include field work.
- This scope of work includes outreach and one round of responses to Tribes. The scope of work does not include any formal or informal consultation to comply with CEQA or Section 106 of the National Historic Preservation Act.
- One round of review and revision will be provided for the Cultural Resources Memo.
- The memo will be provided electronically in Microsoft Word and PDF formats.



Task 7.2: Cultural Resources Technical Memo

Deliverables

- Draft Cultural Resources Memo
- Final Cultural Resources Memo

Task 7.3. CEQA Services

Objectives

The CEQA services task will provide PRPD with support consistent with the phased approach outlined for deliverables in this scope of work. This task is meant to support the collaborative, iterative approach that PRPD emphasizes in the RFP. We recommend that this task involves identification of CEQA needs in coordination with PRPD, based on future deliverables developed under this scope of work. This will facilitate development of a tailored approach based on outcomes of other tasks and concurrent development and gathering of information that will inform the necessary level of CEQA review.

Methods

There are two key deliverables for this scope of work: a Feasibility Study and an update of the Trailhead Park Plan. Relevant to the Feasibility Study, CEQA Guidelines Section 15262 provides that

A project involving only feasibility or planning studies for possible future actions which the agency, board, or commission has not approved, adopted, or funded does not require the preparation of an [Environmental Impact Report] or Negative Declaration, but does require consideration of environmental factors. This section does not apply to the adoption of a plan that will have a legally binding effect on later activities.

The objective of the Feasibility Study in this scope of work is limited to exploration of feasibility, rather than a commitment to future activities. Once the core content of the Feasibility Study has been developed, ICF will coordinate with PRPD to confirm that the study does not require CEQA evaluation per CEQA Guidelines Section 15262. If, however, the Feasibility Study does result in legally binding commitments, then ICF will work with PRPD to define the appropriate level of CEQA review and any necessary additional studies needed to support the CEQA documentation.

For updating the existing Trailhead Park Plan, CEQA compliance may or may not be required, depending on the content and the purpose of the plan. Enough information is not known at this stage to determine the

appropriate level of CEQA review or level of effort. Therefore, for the Trailhead Park Plan, ICF will coordinate with PRPD to identify the proper level of CEQA evaluation and determine any additional studies that might be needed to address potential impacts.

For both items, ICF will develop a brief memo that describes the outcome of discussions with PRPD.

Assumptions

- This task does not include preparation of CEQA documents.



Task 7.4: CEQA Services

Deliverables

- Feasibility Study CEQA Approach Memo
- Trail Head Park Plan CEQA Approach Memo

Task 8. Feasibility Study and Assessment

Objectives

The Feasibility Study and Assessment will create a comprehensive OHV Recreation Plan (Plan) focused on the PRPD property at Jordan Hill Road, adjacent properties, and surrounding gravel roads, to address the feasibility of building an OHV trailhead park on the 2.33-acre PRPD property, along with the feasibility of OHV use between the trailhead park site across the Jordan Hill Road bridge on the West Branch Feather River, on up to Stirling City or down to Concow Basin, and potentially creating a loop on existing roads.

Methods

The study will synthesize the data collected and analyzed under previous tasks to assess the opportunities and constraints related to design of the trail system, along with the design and regulatory implications, of the information gathered. The Plan will address the feasibility of building the park trailhead at the Jordan Hill Rd. area and will identify priority parcels and easements for the trail network, with a narrative summary of how prioritization was conducted. It will include an explanation of the modeling approach and results, with a narrative summary, tables, and maps describing existing trail conditions, vegetation characteristics, wildlife habitat and use, topography, hydrology, land use and ownership, and proximity to developed areas. The report will include analysis of the potential trail scenarios, including relative costs for design, permitting, and implementation of potential infrastructure elements and trail locations, and will discuss constraints, opportunities, public and interested-party input, environmental-compliance implications, and effectiveness at meeting PRPD's goals relative to each scenario. The study will identify the best options for meeting PRPD's goals, including effectiveness at meeting social, environmental, and financial criteria.

Our proposed approach is to use the second public meeting to gather input on the technical aspects of the proposed project and conceptual design. Once this input has been obtained, we will prepare the Feasibility Study document. This approach would likely be more cost-effective than producing a draft Feasibility Study before the final public meeting since public input might necessitate changes to the study. However, we could move the second public meeting until after the draft Feasibility Study is complete if desired.

The process and key steps for the Feasibility Study and Assessment task will be as follows.

- **Identify Feasibility Model.** The ICF design team will collaborate with PRPD staff to develop a feasibility framework suited to PRPD's needs. This framework will be informed by the experience of PRPD and the ICF team on similar efforts. We will work closely with PRPD staff to finalize and assign values to the model's criteria. The model could be a spreadsheet matrix, a GIS model, or a combination of the two. Model parameters will include the following.

- **Environmental factors:** Vegetation, special-status species observations, critical habitat mapping, cultural sites, and jurisdictional features
- **Land ownership, land use, and regulatory factors:** Land ownership, adjacent land uses, and permitting needs
- **Construction factors:** Cost, topography, methods, and equipment access
- **User-experience factors:** Trail character, safety, noise, grades, and widths
- **Perform Feasibility Analysis.** Data and observations from the inventories and field assessment will be used to populate the feasibility-model framework developed at the start of this process. The ICF team will conduct the necessary spatial and tabular analyses to quantify feasibility criteria to the extent practicable and make the model results as objective and data-driven as possible. Once a draft model is populated, we will hold a virtual workshop with PRPD staff to present the preliminary results and identify and resolve any flaws in the logic of the model.
- **Draft Feasibility Report.** ICF will implement any necessary changes in the model and prepare a draft feasibility report for PRPD review. The report will summarize the objectives, methods, and results of the feasibility process and recommend a preferred scenario. Once all comments and adjustments have been made, ICF will deliver a final feasibility report that will support PRPD’s final selection of preferred scenarios for the trailhead park and the conceptual design of the trail network.

Assumptions

- One virtual meeting will occur, up to 2-hours long, with potential partner agencies.
- PRPD will facilitate coordination with landowners, including obtaining permission for site access.
- The combination of publicly available datasets (i.e., topography, vegetation, sensitive-status species, cultural, and wetland data), PRPD’s GIS mapping, and the results of the data collection and analysis described in Task 3 will be adequate to support the feasibility analysis.
- Deliverables will be sent electronically in Microsoft Word and PDF formats.



Task 8: Feasibility Study Deliverables

- Draft Feasibility Model
- Draft Feasibility Model Results
- Draft Feasibility Study
- Final Feasibility Study

C. Qualifications of Personnel and Partners

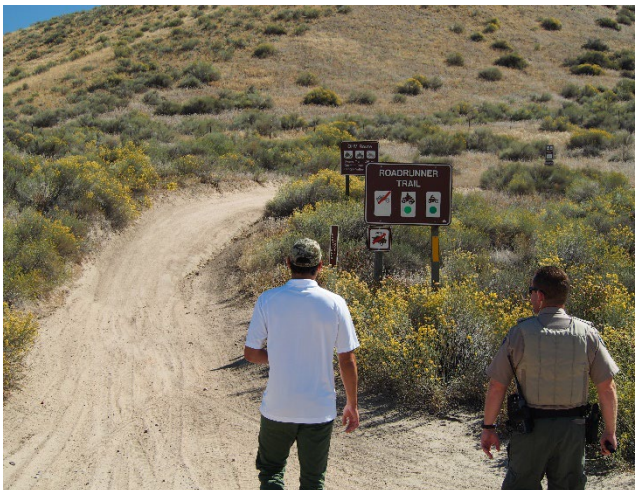
ICF is uniquely qualified to provide the support PRPD requires for this project. We have assembled a team that provides the following.

- **A local project manager** with deep roots in the Paradise community and knowledge about the challenges and needs it is currently facing
- **An interdisciplinary technical planning team** with exceptional experience in OHV planning, trail design, and resource management
- **Industry-leading CEQA expertise** that can strategically guide projects to the best solutions at each stage of project planning and design

Our team will leverage these strengths to provide solutions that are compatible with PRPD’s vision and the context of the Jordan Hill Road area.

Dick Rol led the preparation of general plans for California State Parks’ Hungry Valley SVRA and Ocotillo Wells SVRA.

OHV vehicle types continue to evolve, requiring updates to standards for trails, staging areas, and trail policies



Staff Organization and Roles

ICF will perform all work on the project with in-house staff. This section presents our proposed project team structure and describes the roles and responsibilities of key supervisory, management, and technical staff. Our team comprises focused technical experts who can address specific issues and broadly experienced and multidisciplinary designers to weigh tradeoffs and ensure delivery of a complete and well-balanced plan. **Exhibit 3** illustrates our proposed team structure and roles each staff member will fill.

These key staff are supported by a deep and talented bench ready to respond to fluctuations in project needs. A summary of the relevant background and experience for key staff is provided in the section that follows.

Exhibit 3. Proposed Project Organization. ICF's team is led by Dick Rol and Holly Jorgensen, who are supported by key staff in each of the project tasks and a deep bench of additional technical professionals

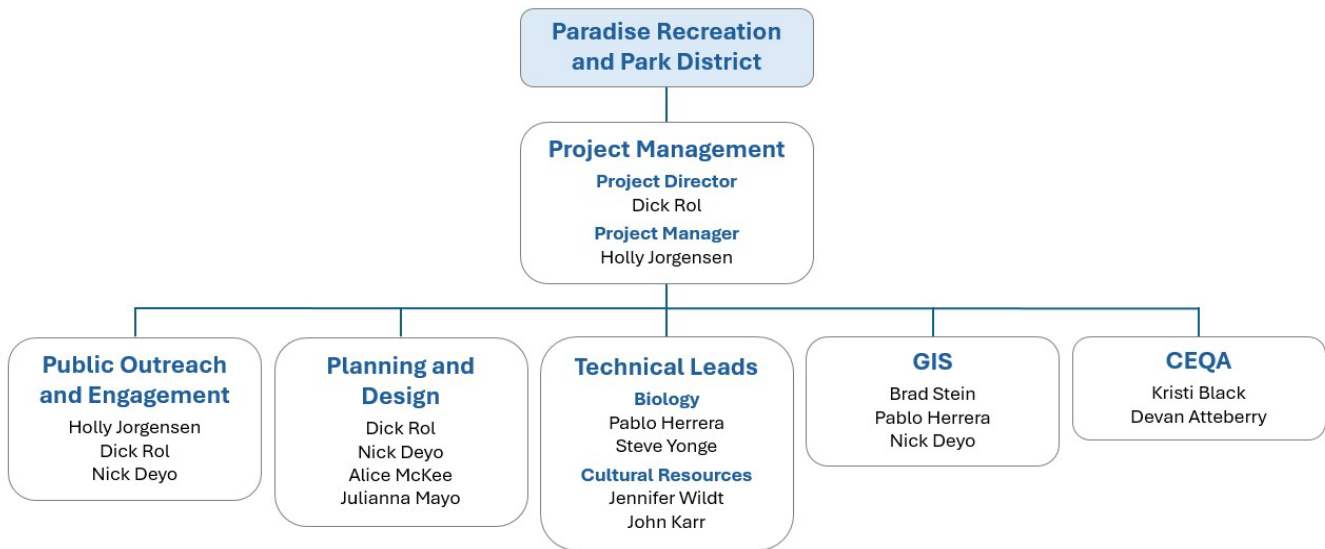


Exhibit 4. The ICF team's key staff provide both breadth and depth, with expertise in all aspects of the scope of work

Staff	GIS	Trail and Trailhead Design	Resource Surveys	Public Outreach	CEQA	Feasibility Study and Assessment
Dick Rol <i>Project Director, Landscape Architect</i>	●	●		●	●	●
Holly Jorgensen <i>Project Manager</i>				●		●
Nick Deyo <i>Landscape Architect</i>	●	●		●		●
Alice McKee <i>Landscape Architect</i>		●		●		●
Julianna Mayo <i>Landscape Designer</i>	●	●		●		●
Pablo Herrera <i>Biologist</i>	●		●			●
Steve Yonge <i>Biologist</i>			●			●
Jennifer Wildt <i>Archeologist</i>			●			●
John Karr <i>Archeologist</i>			●			●
Brad Stein <i>GIS Specialist</i>	●					●
Kristi Black <i>CEQA</i>					●	
Devan Atteberry <i>CEQA</i>					●	



Holly Jorgensen, BA, BS, MA

Senior Environmental Planner

RELEVANT EXPERIENCE

Ms. Jorgensen is a highly resourceful and knowledgeable environmental planner with more than 20 years of extensive project management experience. She has worked with tribes, watershed groups, NGOs, landowners, and local, state, and federal agencies to identify and review data, plans, and assessments to develop and implement local and landscape-scale actions and projects to enhance watershed, forest, and wildland resilience. Ms. Jorgensen has conducted interviews and meetings with stakeholders to identify community concerns and establish goals and criteria that reflect Tribal, federal, state, and local priorities, principles, and objectives and ensure effective and equitable allocation of resources. She has led diverse teams and coordinated data collection, spatial analysis, and modeling efforts aimed at reducing hazardous fuel loading, achieving biodiversity and climate goals, and protecting and enhancing the health, safety, and economic vitality of communities.

PROJECT EXPERIENCE

Siskiyou County Fuel Reduction and Forest Restoration Planning Project—Shasta Valley Resource Conservation District (SVRCD), Siskiyou County, CA, 01/2022–08/2023

Program Manager. While employed at the Sacramento River Watershed Program (SRWP), Ms. Jorgensen worked with the SVRCD, 34 North, and CAL FIRE to establish an innovative spatial data platform covering Siskiyou County to facilitate landscape scale collaborative planning. She engaged partners that are involved in fuels and forest management activities throughout Siskiyou County to share information, identify shared goals, resolve issues, and develop prioritization criteria to inform and build the Siskiyou County Fuels Reduction and Forest Restoration Planning Tool.

Yuba County Foothills Community Wildfire Protection Plan (CWPP) Funding and Implementation Project—CAL FIRE, Yuba County, CA, 5/2019–3/2021

Project Manager. While employed at SRWP, Ms. Jorgensen managed this project to further accelerate fire prevention efforts in Yuba County by strategically updating and addressing the fire risk mitigation strategies identified in the Yuba County Foothills CWPP. She worked with 34 North to facilitate and inform a

Qualifications Highlights

- Professional Start Date: 2004
- ICF Start Date: 06/2022

Education

- MA Geography: Environmental Policy and Planning, California State University, Chico, 2016
- BS Recreation Administration: Natural Resources Management California State University, Chico, 2004
- BA Sociology, California State University, Chico, 2004 *Division Thematic: Environmental Issues
- Graduate of the Water Education Foundation's Water Leaders Class of 2013

strategic and collaborative planning process by implementing an extensive local and watershed scale data and information collection effort.

Butte County CWPP Funding and Implementation Project—CAL FIRE, Butte County, CA, 12/2018–12/2020

Project Manager. While employed at SRWP and in cooperation with 34 North and the Sacramento River Watershed Data Program, Ms. Jorgensen developed and implemented a project to construct the Butte County Fuels Reduction and Forest Restoration Planning Tool that supports Butte County stakeholders tasked with developing a clear plan for prioritizing uses of funding to improve forest health by collecting, organizing, and communicating data and information so that it is available for collaborative planning activity, goal development, current and future conditions assessment, and prioritization and project tracking.

Butte Forest Thin–Doe Mill Ridge Watershed Project, Sierra Nevada Conservancy, Butte Creek and Chico Creek Watersheds, CA, 11/2016–3/2019

Project Manager. While employed at SRWP, Ms. Jorgensen coordinated the development, funding, and implementation of this project to reduce wildfire risk and restore forest health on 227 acres of public land managed by the BLM located on Doe Mill Ridge between the Butte and Little Chico Creek watersheds, adjacent to the communities of Forest Ranch, Magalia, and Paradise in Butte County. Ms. Jorgensen managed project work including preparing and awarding contracts, reporting and invoicing, budgeting and payments, facilitating project team meetings, conducting site visits, managing monitoring efforts, and coordinating education and outreach efforts that included sharing project information and updates with local, state, and federal partners via meetings, presentations, handouts, the SRWP website and data portal, and social media.

Lower Deer Creek Restoration and Flood Management: Feasibility Study and Conceptual Design, CALFED, Deer Creek Watershed, CA, 02/2004–04/2011

Project Manager. While employed at the Deer Creek Watershed Conservancy (DCWC), Holly managed this project to improve aquatic and terrestrial habitat while developing feasible solutions to the flooding problem on lower Deer Creek that were sensitive to the needs and values of the local landowners and that have a particular emphasis on improving conditions for passage, spawning, and/or rearing of Chinook salmon and steelhead. She worked with the DCWC Board, landowners, and consultants to identify physical alternatives for relieving flood flows on lower Deer Creek through detailed mapping, geomorphic analyses, and hydraulic and hydrologic modeling. She led public meetings and met with landowners and responsible agencies to identify the basic requirements for implementing these options and developed a preferred alternative that combined physical and fiscal soundness and responsiveness to local public and private values.

PROFESSIONAL AFFILIATIONS

Paradise Regional Wildfire Resilience Plan, Technical Advisory Committee, 2024
Honeybee Discovery Center, Advisory Council and Education Committee, 2024
Explore Butte County, Technical Advisory Committee, 2021–Present



Butte County Forest Advisory Committee, 2021 – 2023

EMPLOYMENT HISTORY

ICF, Senior Environmental Planner, 06/2022 – Present

Sacramento River Watershed Program, Executive Director, 2011 – 2022

Deer Creek Watershed Conservancy, Watershed Coordinator, 2004 – 2011



Dick Rol, PLA

Principal Landscape Architect

Dick Rol is a multidisciplinary professional with 30 years of experience applying an interdisciplinary perspective to planning and design challenges in both natural and urban contexts, with particular emphasis on the integration of environmental science with design. Dick’s experience includes work at multiple project scales, from large-scale master plans and feasibility studies to site-specific solutions for trails and resource management. He leads work from initial visioning through concept design, environmental approvals, construction documents, and construction. He has been leading work on open space issues and projects in California and throughout the western region for over 30 years and has been leading OHV park planning work for 15 years.

Education

- MLA, Utah State University, Logan, Utah, 1999
- BS, Landscape Design, South Dakota State University, Brookings, South Dakota, 1996
- BS, Biology, South Dakota State University, Brookings, South Dakota, 1996

Certifications and Trainings

- Licensed Landscape Architect (CA)

PROJECT EXPERIENCE

Recreation Planning and Design

Ocotillo Wells SVRA General Plan and EIR, Ocotillo—CA State Parks, California, 07/2010 – 02/2021

Principal Landscape Architect. Dick was the principal landscape architect directing the preparation of General Plan documentation for the 120,000-acre Ocotillo Wells SVRA near the Salton Sea. The project includes establishing an approach to carrying capacity for the park, the compilation of a comprehensive existing conditions summary, preparation of vision and goals for the General Plan, preparing planning alternatives for the park, intensive stakeholder engagement, and preparing a joint EIR/EIS for the plan.

Hungry Valley SVRA General Plan and EIR—CA State Parks, Gorman, California, 01/2015 – 02/2021

Principal Landscape Architect. Dick was the principal landscape architect leading the preparation of a General Plan for the Hungry Valley Special Vehicle Recreation Area between Los Angeles and Antelope Valley. His work includes establishing a long-term vision for accommodating and managing both environmental resources and recreational users in the vast park area. Uses include off-road trail riding, extensive camping, special events, and related activities. The Plan will document existing conditions, determine future needs, present alternative future solutions for stakeholder input, and establish a clearly articulated set of management guidelines and actions that will direct park management for the next 30 years. A programmatic EIR will be prepared following plan completion.

Rampart Range Trail Plan—U.S. Forest Service, Woodland Park, Colorado, 01/2014 – 01/2015

Principal Landscape Architect. Dick was the principal landscape architect for a trail assessment and master plan for an approximately 10,000-acre portion of the Pike National Forest. Dick's team conducted field assessments of over 65 miles of existing trails and mapped reroutes for portions of the trail network that were unsustainable and/or providing low quality recreational value. The team then prepared a planning document and training materials outlining the process and results so other land managers could implement similar studies throughout the U.S.

San Diego Off Highway Vehicle Park Feasibility Study. County of San Diego Department of Parks and Recreation, San Diego, CA, 2022–Present

Principal Landscape Architect. Dick is currently assisting the County of San Diego with a feasibility study for siting its first off-highway vehicle (OHV) park. The project includes technical studies that use complex geographic information system (GIS) analysis to determine parcels that could be options for siting the park and determine the opportunities and constraints associated with each parcel. The project also includes a robust stakeholder engagement process to gather input on the park's location and design. The project will involve producing an online conceptual plan document for potential OHV park sites, with concept designs and park development guidelines as well as a summary of the results of the stakeholder input and feasibility study.

Davis Putah Creek Wetland Park, City of Davis & UC Davis, Davis, CA, 11/2023–Present

Project Director. Dick is working closely with the University of California at Davis (UC Davis) and the City of Davis to restore a 32-acre parcel along the South Fork of Putah Creek near Old Davis Road. The intent is for the wetland to be a permanent, year-round feature connected to Putah Creek, converting an old Caltrans borrow site to restored floodplain habitat. The project would also include a trail system, allowing for recreational use and wildlife viewing. Dick is providing senior guidance and review for the work.

Tijuana River Valley Recreation Master Plan—County of San Diego, San Diego County, California, 01/2015 – 06/2016

Project Director. Dick was the Project Director for the preparation of a comprehensive vision plan for recreation in the Tijuana River Valley, in coastal San Diego County. The area is primarily a mix of natural habitats and agricultural lands, with scattered recreation amenities provided by a variety of local, state, and federal agencies. Dick's team prepared a plan that summarizes recreation amenities, identifies gaps, and proposes solutions that fill gaps or broaden the overall recreation experience. The study included a comprehensive opportunities and constraints analysis, an economic study on what uses are economically viable, as well as site plans and implementation recommendations for 5 alternative campground locations, community gardens, outdoor event venues, a bike skills park, regional and local trail connections, and equestrian facilities.

Rosamond CSD Park and Recreation Master Plan—Rosamond Community Services District, Rosamond, California, 05/2006 – 05/2009

Project Manager. This project included preparation of the Rosamond Community Services District's (CSD's) first 10-year master plan to guide the development of park lands, trails, and open

space in the community of Rosamond, California. This included community outreach, formation and facilitation of a Parks Advisory Committee, completion of a 10-year Capital Improvement Plan (CIP), preparation of a Park Development Impact Fee Study, and preparation of all necessary California Environmental Quality Act (CEQA) studies and documentation.

Klamath River Dam Removal Project—Klamath River Renewal Corporation, Ashland, Oregon, 01/2018 – 01/2020

Principal Landscape Architect. Pacificorp was decommissioning 4 dams on the Klamath River. The KRRRC, an entity created to execute the process, required assistance to prepare comprehensive planning, engineering, resource assessment, mitigation, and Project/Construction Management services. Dick was the principal landscape architect directing the preparation of plans for mitigation of river recreation impacts following removal of the dams. Recreation planning focused on whitewater rafting, drift boating, and float fishing, and must navigate challenging biological and cultural constraints. Dick's team prepared a Recreation Plan and design development drawings for 8 proposed river access locations, led stakeholder engagement to inform the plan, and coordinated with the design/build contractor that will finalize designs.

Riverside Gateway Parks—City of Riverside, California, 02/2021 – ongoing

Project Director. Dick is overseeing ICF's work on the development of a grant-funded master plan for 7 park sites along the Santa Ana River. The master plan will create conceptual designs for each site and for connections between sites to create a unifying experience. ICF is conducting biological and cultural surveys, preparing CEQA documentation, and collaborating with other team members on ecological and sustainability elements of park designs.

Sycamore Canyon Preserve Public Access Plan—County of San Diego, San Diego, California, 01/2016 – 01/2018

Principal Landscape Architect. Dick led the preparation of a Public Access Plan for the Sycamore Canyon Open Space Preserve, a ~3000 acre preserves providing both ecological conservation and recreation value to the San Diego region. Dick led all aspects of the Public Access Plan including, 1) an assessment of over 60 miles of existing trails, 2) recommendations for new trails and trail closures to address sustainability and user experience issues, 3) a complex GIS model assessing individual and aggregate factors supporting trail planning, 4) stakeholder outreach events, and 5) preparation of a comprehensive report and map set summarizing the planning process and results. The Public Access Plan also provides recommendations for phasing, funding, signage, and coordination with adjacent jurisdictions.

Bayside Bird and Walking Trail—U.S. Fish and Wildlife Service, Imperial Beach, California, 10/2011 – 10/2015

Landscape Architect of Record. Dick was the project manager and landscape architect of record overseeing the design of a trail paralleling San Diego Bay's south shore in the San Diego National Wildlife Refuge. The trail navigates sensitive coastal resources in close proximity to the restored tidal habitats. Its aim was to provide a world class venue for bird watching and nature exploration through creation of a safe and compelling trail route coupled with three focused

observation/learning areas and a pedestrian bridge over a tidal channel. The work included preparation of conceptual plans through final construction documents. It also includes preparation of an interpretive program for one of the entries to the Tijuana Slough National Wildlife Refuge. Construction was complete in 2016.

San Diego River Tributary Canyons Project—San Diego River Conservancy, San Diego, California, 01/2009 – 06/2010

Principal Landscape Architect. Dick was the principal landscape architect leading preparation of a feasibility report and conceptual trail plan that connects the San Diego River to adjacent communities via a combination of open space canyons and urban trails. The plan identifies locations for new trails and improvements, including habitat restoration, water quality features, interpretive programs, parks, and a signature pedestrian bridge over the San Diego River. Dick led all aspects of the work including initial visioning, environmental resource assessments, project layout, stakeholder outreach, report writing, and preparation of a strategic implementation plan.

Additional Feasibility Study Experience

Caliente Creek Stormwater/Groundwater/Habitat Mitigation Feasibility Study—County of Kern, Kern County, California, 05/2016–05/2018

Planning and Design Technical Lead. Dick served as a planning and design technical lead for the preparation of a feasibility study evaluating solutions for a 3,200-acre alluvial plain that is the source of major downstream flooding, sediment, and water-quality problems. Project goals included reducing sediment generation from the project area, capturing incoming sediment, increasing groundwater recharge, improving downstream water quality, and improving the habitat value of the area. Work included field testing; advanced 2D modeling of hydrology, hydraulics, and sediment transport; preparation of design alternatives and a project implementation plan, including projected costs and economic benefits of the project. Dick established a strategy based on returning the alluvial plain to a more natural geomorphic functioning condition. Modeling results showed a dramatic improvement for a fraction of the cost of engineered solutions.

West Marin County Visitor Needs Assessment—County of Marin, Marin County, California, 01/2016 – 01/2017

Project Director. Dick oversaw the preparation of a visitors needs assessment for the tourism-rich area of western Marin County. The area boasts incredible coastal beauty and was drawing increasing numbers of visitors. Basic visitor-supporting amenities such as parking and restrooms are in short supply and overwhelmed. Dick's team provided recommendations for the County on how to address these needs while maintaining the character of the area. The study will provide a framework for deciding how local, state, federal, and private landowners work together to equitably build and maintain essential visitor services.



Nicholas Deyo, MLA, PLA

Senior Landscape Architect

• RELEVANT EXPERIENCE

- Nick Deyo is a professional landscape architect who holds degrees in both biology and landscape architecture. He has successfully combined these two fields over the course of his career, during which he has designed and overseen construction for parks, open space, and trail systems; habitat restoration; and commercial-scale planting and irrigation projects. At the planning scale, Nick has experience in master plan development for campuses and institutions and has developed conservation plans for county government and nonprofit organizations. He is an expert at using GIS and CAD software to effectively convey planning and design intent across multiple project scales and phases.

• PROJECT EXPERIENCE

San Diego Off Highway Vehicle Park Feasibility Study. County of San Diego Department of Parks and Recreation, San Diego, CA, 2022–Present

Landscape Architect/Project Manager. Nick is currently assisting the County of San Diego with a feasibility study for siting its first off-highway vehicle (OHV) park. The project includes technical studies that use complex geographic information system (GIS)

analysis to determine parcels that could be options for siting the park and determine the opportunities and constraints associated with each parcel. The project also includes a robust stakeholder engagement process to gather input on the park’s location and design. The project will involve producing an online conceptual plan document for potential OHV park sites, with concept designs and park development guidelines as well as a summary of the results of the stakeholder input and feasibility study.

Restore Camp Pollock Plan, Sacramento Valley Conservancy, California, 11/2017–02/2020.

Landscape Architect. Nicholas worked closely with a non-profit group and community volunteers to develop a master plan and trail construction documents to provide trails and gardens for community benefit on a former Boy Scout camp. He provided the full suite of design services spanning inventory and analysis, concept development, alternatives analysis, construction documentation and construction oversight. He offered a range of plan documents ranging from hand drawn conceptual plans to a computer rendered master plan and construction documents drafted in AutoCAD Civil 3D.

Davis Putah Creek Wetland Park, City of Davis & UC Davis, Davis, CA, 11/2023–Present *Project Manager.* Nick is working closely with the University of California at Davis (UC Davis) and the City of Davis to restore a 32-acre parcel along the South Fork of Putah Creek near Old Davis Road. The

goals of the restoration project are to create an off-channel wetland area, expand the riparian forest, and revegetate the site with native trees, shrubs, and grasses. The intent is for the wetland to be a permanent, year-round feature connected to Putah Creek, converting an old Caltrans borrow site to restored floodplain habitat. The project would also include a trail system, allowing for recreational use and wildlife viewing. Nick is leading intensive public outreach effort to guide the development of the design.

River-Side Gateway Project Suite, City of Riverside Parks, Recreation and Community Services Department, California, 06/2021–Present

Project Manager. Nicholas provided grant writing support to the City of Riverside, which was successful in securing 2.5 million dollars from the Coastal Conservancy to provide park master planning and environmental documentation for nine park sites along the Santa Ana River. Once completed, this network of parks will provide residents, many from underserved communities, access to the river and connections to its natural systems. The projects will also improve trail connections to the Santa Ana River Greenway, strengthening the network of non-motorized travel in the region. ICF teamed with Studio MLA, Rick Engineering, and Leighton Engineering and will provide CEQA documentation and restoration design expertise for the master plans.

Del Puerto Canyon Reservoir Roadway Design, Woodard Curran, California, 06/2019 – 03/2020

Lead Landscape Architect. Nicholas led the conceptual design of three roadway alternatives required for the CEQA analysis of a proposed reservoir. This contentious reservoir project would flood several miles of SR 130, requiring an alternative road alignment. He collaborated closely with engineers and resource experts to create roadway alignments that minimized impacts on environmental and visual resources. Nicholas designed roadway alternatives in Civil 3D using corridor modeling to enable 3D visualization of the alternatives and derive earthwork calculations needed for the CEQA analysis.

Yuma West Wetlands Park, Yuma Crossing National Heritage Area, Arizona, 2014–2015, 2014 – 2015

Landscape Designer. Nick designed an interpretive trail system featuring 4,000 LF of trail, 15 benches, picnic area, six educational nodes, and a playground area. He drafted construction documents using AutoCAD software. Nicholas provided a cost estimate and helped the client submit the project for bid.



Alice McKee, PLA

Senior Landscape Architect

Alice is a landscape architect with over 25 years of experience working on diverse projects in Oregon, Washington, and California.

Alice's areas of expertise include planning and design of trails, open space, and recreation projects; ecological habitat restoration; mitigation bank development; environmental education (such as interpretive exhibits and educational brochures); and watershed-level planning. Her work ranges from initial site assessments, feasibility studies, and alternatives analyses to conceptual and final project design, including development of plans and specifications and construction cost estimates. She enjoys designing the interface between natural and built environments, with a focus on creating sustainable, functional, healthy places for people and wildlife.

Alice's work includes project management; managing and producing construction documents; and managing, writing, and editing technical reports such as feasibility studies, mitigation plans, habitat assessments, and basis of design reports. Her projects often involve working with an interdisciplinary team and include multiple stakeholder groups such as landowners, nonprofits, government agencies, and industry groups.

Years of Experience

Professional start date: 06/1994
ICF start date: 06/2020

Education

BLA, Landscape Architecture,
University of Oregon, 1994

BA, English and Political Science
(Minor in French), Summa Cum
Laude, University of Oregon Clark
Honors College, 1990

Certifications/Registrations

- Landscape Architect, OR Lic.
No. 656, Issued Date: 2004,
Expiration Date: N/A. WA Lic.
No. 21028783, Issued Date:
2022
- Riparian Restoration,
Professional Certificate,
Portland State University, 2011
- Certified by the Council of
Landscape Architectural
Registration Boards
- Certified WEDG Professional

PROJECT EXPERIENCE

San Diego Off Highway Vehicle Park Feasibility Study. County of San Diego Department of Parks and Recreation, San Diego, CA, 2022–Present

Landscape Architect. Alice is currently assisting the County of San Diego with a feasibility study for siting its first off-highway vehicle (OHV) park. The project includes technical studies that use complex geographic information system (GIS) analysis to determine parcels that could be options for siting the park and

determine the opportunities and constraints associated with each parcel. The project also includes a robust stakeholder engagement process to gather input on the park's location and design. The project will involve producing an online conceptual plan document for potential OHV park sites, with concept designs and park development guidelines as well as a summary of the results of the stakeholder input and feasibility study.

Otay River Mitigation Bank, HomeFed Corporation, Chula Vista, CA, 2020–2023

Project Manager and Landscape Architect. Alice served as project manager for the \$1.2 million design phase of this 220-acre project, which includes an extensive network of wetlands and creek channels, with adjacent uplands and a trails system, at the Otay River Mitigation Bank Expansion Area in San Diego County. The project focuses on the rehabilitation of the Otay River and its floodplain, which have

been heavily impacted by a dam failure in 1914 and subsequent sand and gravel mining. Site design includes channel and floodplain restoration grading as well as an extensive trail network with viewing areas. The site comprises 90 acres of mitigation establishment, reestablishment, and rehabilitation credits and 28,000 linear feet of trails.

Davis Putah Creek Wetland Park, City of Davis & UC Davis, Davis, CA, 11/2023–Present

Landscape Architect. Alice is assisting with the design of wetland and riparian habitat along a 32-acre parcel along the South Fork of Putah Creek near Old Davis Road. The project will also include a trail system, allowing for recreational use and wildlife viewing.

Boulder Oaks Public Access Plan, City of San Diego, San Diego, CA. 2023–Present

Landscape Architect. Alice is assisting the City of San Diego with examining opportunities and constraints for a public trail system through an open space preserve. The project involves GIS analysis of elements such as existing topography, geology, habitat, sensitive species, rare plants, adjacent land use, and other technical studies.

North Johnson Creek Trail Planning and Design—Neighbors for Smart Growth, Portland, Oregon, 02/2018 – 06/2020

Project Manager and Landscape Architect. Alice worked with a multi-disciplinary project team to design a neighborhood nature trail as part of a larger regional trail network. Work included site assessment (including current land use and property ownership, existing habitat and stream function, regional habitat corridors, regional trails and transportation avenues, topography, existing vegetation, and public safety concerns), developing trail layout alternatives, and working with the local community to assess the alternatives.

Mendocino County Regional Park—Mendocino Coast Recreation and Park District, Fort Bragg, California, 06/1998 – 08/1999

Landscape Architect. Alice designed a master plan for a large county park, including sports facilities, hiking and OHV trails, play areas, picnic and gathering areas, and other amenities. The Park site included sensitive habitat and natural areas and multiple user groups.

PROFESSIONAL AFFILIATIONS

American Society of Landscape Architects
River Restoration Northwest



Kristi Black

Senior Environmental Planner

Kristi Black is a Senior Environmental Planner with extensive experience preparing documents to comply with CEQA and NEPA and working with public agencies. As a project manager and environmental planner, she focuses on achieving a thorough understanding of agency needs, the project, and any key constraints so that she and the project team can address the client's unique issues and priorities. She has conducted research for and drafted CEQA and NEPA document sections for electric transmission, natural gas, renewable energy, telecommunications, road and bridge infrastructure, and other projects and has substantial experience with public meetings for controversial projects. Additionally, Kristi prioritizes staying current with CEQA developments and has been an invited speaker at several Advanced CEQA and CEQA Essentials Workshops hosted by the Association of Environmental Professionals.

Years of Experience

Professional start date: 05/2008

ICF start date: 01/2022

Education

- JD, University of California, Berkeley, School of Law, 2012
- BA, Earth Science, Minor, Economics, San Jose State University, 2008

PROJECT EXPERIENCE

Dehy Park Improvement Project, Data Recovery Phase III—Inyo County Public Works Department, Inyo County, California

Project Manager. While employed at Panorama Environmental, Kristi oversaw completion of the data recovery work related to a significant cultural resource and reviewed the draft Phase III report prior to submittal to Caltrans. This project included improvements to Dehy Park, some of which were funded by a federal grant administered through Caltrans. She coordinated between the County, the subcontracted cultural resources specialist firm, and Caltrans to schedule the work and to ensure the work would meet Caltrans' requirements and expectations for the data recovery work. She also assisted the County in identifying preconstruction- and construction-stage requirements from project environmental documents.

Trona-Wildrose Road Repair Project—Inyo County Public Works Department, Inyo County, California

Project Manager. While employed at Panorama Environmental, Kristi managed environmental work for repair of a storm-damaged road segment located almost entirely within a wash. Kristi oversaw biological surveys and a cultural resources records search to support a categorical exemption from CEQA and to provide information for permitting needs. She also worked with the County

and an engineering firm to scope environmental work needed for the project and to identify potential environmental constraints.

Walker Creek Bridge Replacement—Inyo County Public Works Department, Inyo County, California

Project Manager. While employed at Panorama Environmental, Kristi prepared the Preliminary Environmental Study form for submittal to Caltrans for this project to install a new bridge over the Los Angeles Department of Water and Power Los Angeles Aqueduct and realign the approach road. She met with Caltrans, the County, and the project engineers to identify potential permitting needs and environmental studies required for the project.

Carmel Area State Parks General Plan—California State Parks, Monterey County, California

Environmental Planner. While employed at Ascent Environmental, Kristi served as an environmental planner for the Carmel Area State Parks General Plan, which included Point Lobos State Natural Reserve, Carmel River State Beach, Point Lobos Ranch, and Hatton Canyon. The General Plan was developed to provide overarching management, development, recreation, and environmental resource protection guidance for the park as a whole, while addressing the individual issues and opportunities associated with the four individual units. Kristi drafted the interpretive goals and guidelines for cultural resources in the General Plan.

Wildfire Protection and Habitat Improvement Plan IS and EIR—Marin Municipal Water District, Marin County, California

Deputy Project Manager. While employed at Panorama Environmental, Kristi served as deputy project manager for environmental review of the highly controversial Wildfire Protection and Habitat Improvement Plan (WPHIP) outlined a program for fire risk management and biodiversity protection for lands managed by the Marin Municipal Water District (MMWD). Kristi drafted the IS to determine which impacts should be addressed in the EIR. She also wrote the first draft of the EIR project description, refining the complex WPHIP into a description that could be easily understood by the public. She helped prepare for and attended the scoping meeting, and then reviewed and categorized significant numbers of written and verbal scoping comments. She applied her understanding of issues raised by the comments to recommend alternatives best suited for analysis in the EIR. Kristi drafted the geology and soils, noise, traffic and transportation, and air quality sections of the EIR (including cumulative impacts sections for those resources) while working with project subconsultant resource specialists. Drafting the air quality section required extensive technical coordination with the subconsultant air quality and fire specialists regarding air quality modeling, given that the WPHIP covered a multitude of activities and a number of different actions (e.g., prescribed burning, mechanical vegetation management, and heavy equipment use). Kristi also revised the aesthetics and cultural sections drafted by subconsultants.

Carroll Creek Bridge Replacement—Inyo County Public Works Department, Inyo County, California

Project Manager. While employed at Panorama Environmental, Kristi prepared the Preliminary Environmental Study form for submittal to Caltrans for this project to install a new bridge over the Los Angeles Department of Water and Power Los Angeles Aqueduct and realign the approach road. She met with Caltrans, the County, and the project engineers to identify potential permitting needs and environmental studies required for the project.



Pablo Herrera

Wildlife Biologist, GIS Technician

Pablo Herrera specializes in sensitive species surveys, compliance monitoring, and biological assessments, and has practical experience with a variety of organisms including birds, amphibians, rare plants, fungi, bryophytes, and land snails. Mr. Herrera is also an experienced Geographic Information Systems (GIS) analyst and project manager who applies mobile mapping solutions and other technical approaches to enhance project efficiencies.

Years of Experience

Professional start date: 05/1996
ICF start date: 09/2009

Education

- BS, Wildlife Biology (minor in Botany), Humboldt State University, 1999

Certifications and Trainings

- California Tiger Salamander and Large Branchiopods Training, ICF, 2023
- Foothill Yellow-legged Frog Workshop, Laguna de Santa Rosa Foundation, 2019
- Tricolored Blackbird Workshop, The Wildlife Society, 2016
- Yellow-billed Cuckoo Survey Training, Southern Sierra Research Station, 2015
- Bald and Golden Eagle Workshop, The Wildlife Society, 2015
- Endangered Species Regulation and Protection, UC Davis Extension, 2014
- Burrowing Owl Workshop, The Wildlife Society, 2013
- Swainson's Hawk Workshop, The Wildlife Society, 2012
- Environmental Policy and Law, Shasta College, 2010
- Rare Pond Survey Techniques Workshop Laguna de Santa Rosa Foundation, 2010

PROJECT EXPERIENCE

Sites Reservoir Project—Sites, California, 2022–present

Wildlife Biologist. Conducted helicopter surveys and ground-based surveys for nesting golden eagle, bald eagle, and other raptors. Located five active and nine inactive golden eagle nests. Located three active and two inactive bald eagle nests. Annually monitored eagle nests during the breeding seasons as authorized by Short-term Federal Incidental Eagle Take permit. Located four active Swainson's hawk nests and multiple other raptor nests. Performed environmental compliance monitoring of geologic technical work and special-status wildlife habitat assessments.

Transmission Line Access Road Maintenance Environmental Services—Pacific Gas and Electric Company, throughout PG&E's Electric Transmission Service Area, California, 2015–present

Project Manager, Wildlife Biologist and GIS Technician. Pablo managed staff for the completion of environmental services including cultural reviews, biological reviews and permitting for road projects across the PG&E service area. He completed Biological Constraint Reviews, wildlife habitat assessments, sensitive species surveys and environmental compliance construction monitoring. He also assisted with lake and streambed alteration agreements and agency coordination. Spatial data was collected from PG&E network resources, California Department of Fish and Wildlife, and other sources to produce location, environmental setting, and site-specific maps.

Northern Area Hydroelectric Biological and Permitting Support—PG&E, Butte/Tehama/Shasta Counties, California, 2012–present

Wildlife Biologist. Pablo conducted surveys for nesting birds, spotted owl, northern goshawk, Sierra Nevada yellow-legged frog, foothill yellow-legged frog and other sensitive species at various PG&E hydroelectric and recreation facilities. Pablo has observed 35 adults, 24 juveniles, and six tadpole foothill yellow-legged frogs along South Fork Battle Creek facilities and observed 14 adult and

23 juvenile foothill yellow-legged frogs in the Upper Miocene Canal. One California spotted owl was observed in the DeSabra–Centerville Hydroelectric Project Area. Pablo also performed a California red-legged frog habitat assessment and assisted in wetland delineation data collection and production of a wetland delineation report. He also assisted PG&E staff with the development of work environmental awareness training materials and presentation. He monitored construction activities to ensure that sensitive biological resources were not disturbed and that construction activities complied with all environmental policies. He produced field survey and result maps for use in avoidance of resources by PG&E construction and construction contractors.

Humboldt Wind Energy Project Northern Spotted Owl Surveys –Terra-Gen, Humboldt County, California, 2019

Project manager, Wildlife Biologist and GIS Technician. Pablo completed biological surveys for the northern spotted owl to meet USFWS survey protocol requirements. He coordinated with multiple organizations and landowners to complete surveys across a 13-mile survey area. He managed a 5-person survey team consisting of staff from two separate consulting firms.

Omega Curves Correction Project—Caltrans, Nevada County, California, 2018–2019

Wildlife Biologist. Pablo conducted protocol California spotted owl and northern goshawk surveys, survey reports and relevant portions of the Natural Environment Study.

Battle Creek Salmon and Steelhead Restoration Project Environmental Compliance Monitoring—US Bureau of Reclamation, Shasta and Tehama Counties, California, 2009–2018

Wildlife Biologist. Pablo monitored construction activities at PG&E hydroelectric facilities to ensure the compliance with environmental regulations and project environmental commitments. He presented worker environmental education training to construction staff, agencies, and PG&E. He conducted protocol-level preconstruction surveys for listed wildlife species including valley elderberry longhorn beetle, bald eagle, Vaux’s swift, special status riparian birds and bats. Pablo coordinated the US Fish and Wildlife Service for amendments to the project Biological Opinion for avoidance of valley elderberry longhorn beetle habitat and secured mitigation bank credits for impacts. Pablo also worked with the California Department of Fish and Wildlife to implement mitigation measures to reduce the potential for take or disturbance of birds, reptiles, and amphibians, including the capture and release of 38 of the 64 individual foothill yellow-legged frogs.

Feather River West Levee Project Amendment—Sutter Butte Flood Control Agency, Sutter and Butte Counties, California, 2013–2016

Wildlife Biologist and GIS technician. Pablo conducted surveys for Swainson’s hawks and other nesting birds along a 41-mile levee improvement project. Located and/or monitored over 20 Swainson’s hawk nests, over 40 red-tailed hawk nests, over 24 red-shouldered hawk nests, over 16 great horned owl nests and multiple other species nests. He conducted worker environmental education program training of on-site personnel. He monitored construction activities to ensure the compliance with environmental regulations and project commitments. He produced survey maps, and sensitive habitat maps for project avoidance measures.

Morris Ravine Quarry Expansion—Mineral Resources, LLC, Butte County, California, 2014

Wildlife Biologist and GIS technician. Pablo conducted protocol surveys for California red-legged frog. Conducted valley elderberry longhorn beetle habitat surveys. Conducted surveys for nesting raptors and found one active golden eagle nest.

D. Organizational Resources

Introduction to ICF

ICF is a professional planning and design firm that provides integrated design, planning, and environmental services to a broad range of markets. We are configured to address the complex challenges facing our clients as they embark on projects involving land, community, and infrastructure.

- We bring a long history of planning and design services in California and supplement that expertise with access to a national network of industry-leading professionals in an incredible range of services, all available from within ICF.
- We are landscape architects, planners, scientists, and regulatory experts. Our collaborative and interdisciplinary method of work ensures that we create places that are appreciative of context and grounded in the natural and cultural history of the place. Underpinning all our work is a commitment to innovation, quality, best value for clients and communities, and stewardship of environmental resources. Our understanding of how to combine design and resource-protection objectives into enduring solutions is what sets ICF apart from its competitors.

With this range of expertise, we are ready to address a broad array of issues, from initial project conception through completion of construction. Our integrated approach to project work results in superior assessment of the issues and development of more-innovative solutions. We are committed to providing the highest-quality services and being extremely responsive to our clients' needs. We recognize that maintaining excellent relationships with our clients is our most valuable asset, and we strive to make projects as enjoyable and rewarding as possible.

ICF employs approximately 7,000 people worldwide, with more than 550 employees located in California, the majority of whom are in the Sacramento area. This project will be managed by Holly Jorgensen, who lives and works in the Paradise area and is focused on clients and issues in the community. Other team members work in ICF's Sacramento, San Francisco, Portland, Irvine, and San Diego offices and though located in different cities, our primary organization model is configuring teams across offices and geographies who leverage current online collaborative tools to engage on projects. Our focus on staffing this project is based on providing the following.

- **A project manager** who is local, easily accessible to PRPD in person, and deeply knowledgeable about the community
- **A technical resources team** based in northern California, who has deep experience with resources and regulations in the Paradise area
- **A technical OHV planning team** with experience throughout the western United States, who can bring broad expertise and lessons learned to this highly specialized topic

Specialized Experience

ICF offers PRPD strong expertise in all aspects of the work necessary for this project. Our planning and design team specializes in recreational and open-space planning that provides creative and engaging solutions, but is built on a solid foundation of natural and physical sciences. That combination of creativity and pragmatism makes our team an ideal choice for feasibility evaluations. Select examples of our staff’s recreation-planning work (some of which was performed before joining ICF, but all of which was personally led by the individuals assigned to this project) are provided below, and additional detailed project descriptions are provided in Section E.

Exhibit 5. ICF Office Locations and Relative Size. This project will be managed by Holly Jorgensen, who lives and works in the Paradise area

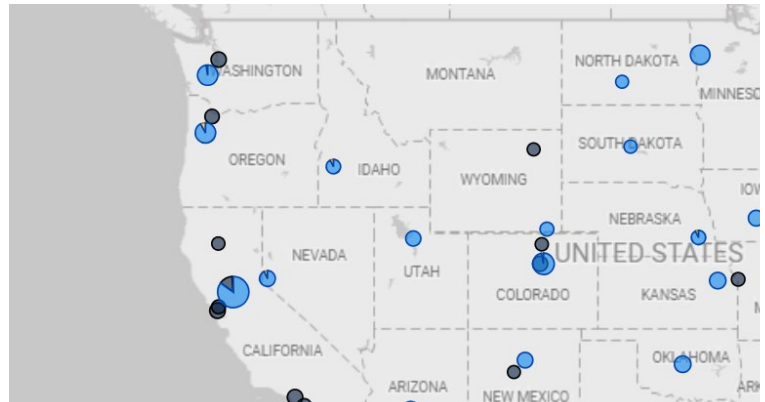


Exhibit 6. Example of a system scale plan: The Parks, Trails, and Open Space Master Plan, completed for the Rosamond CSD (<https://www.rosamondcsd.com/Home/ShowDocument?id=108>)

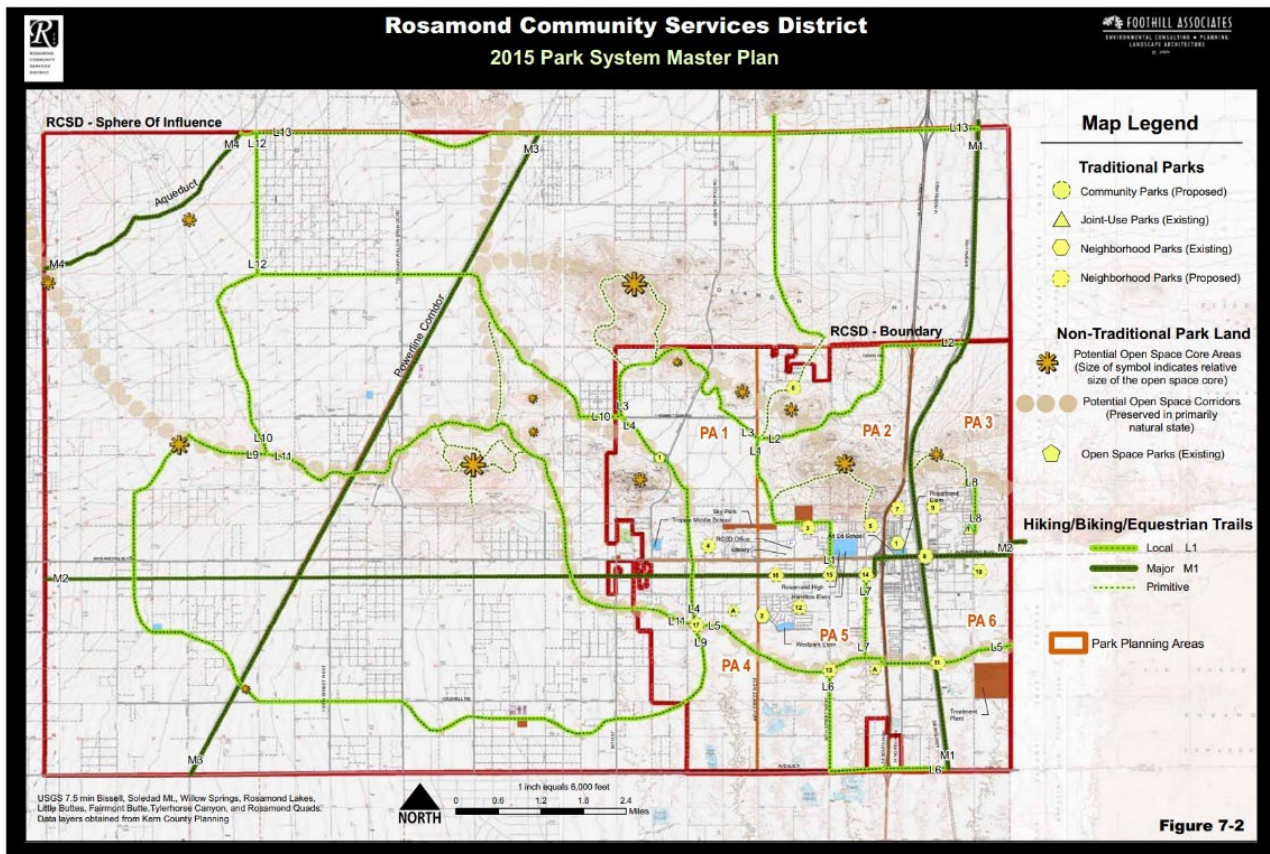


Exhibit 7 Example of a project scale master plan and feasibility study: The San Diego River Tributary Canyons Project Feasibility Report, prepared for the San Diego River Conservancy, a California State Coastal Conservancy organization. (sdr.c.ca.gov/docs/sdrtcpfs.pdf)

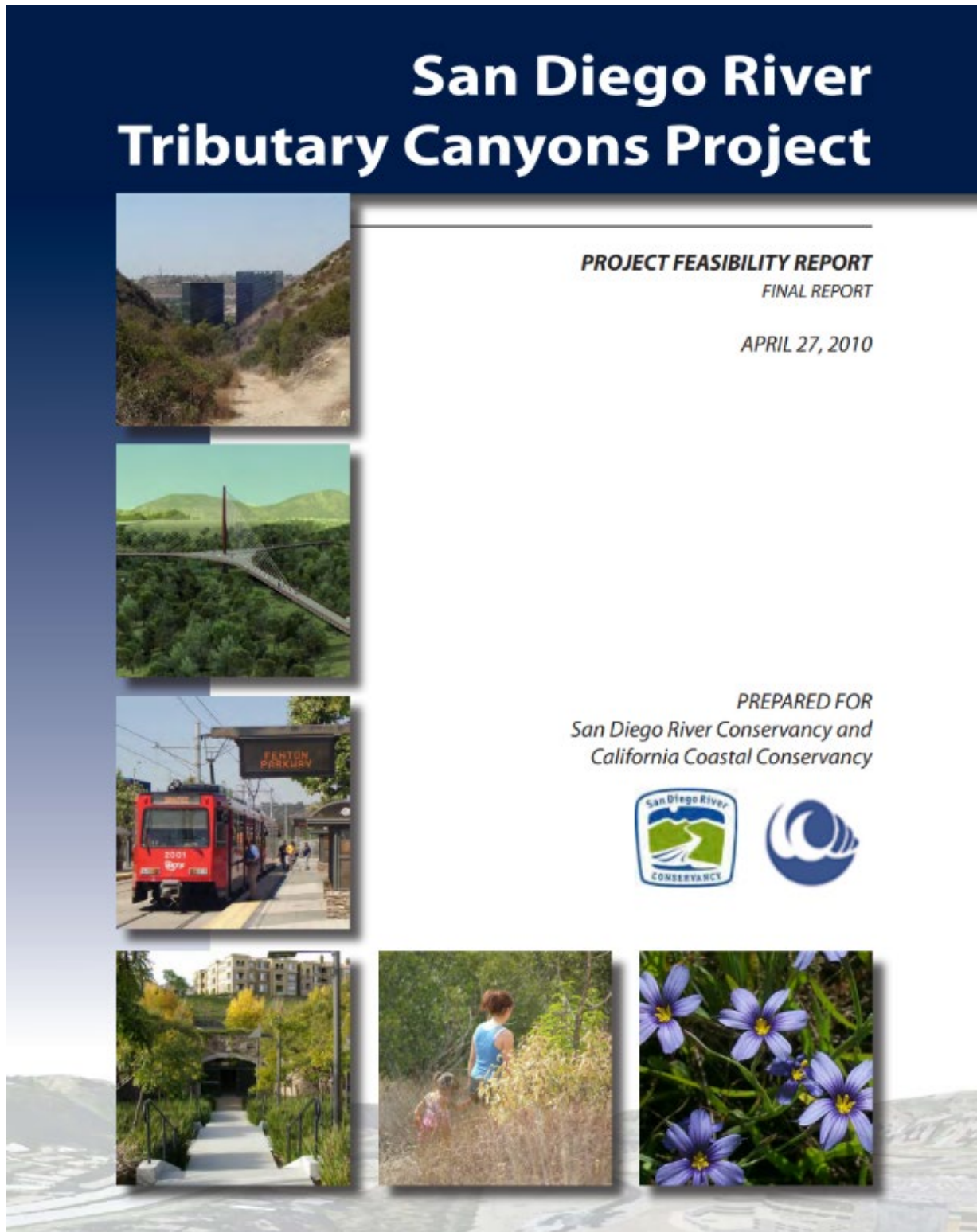
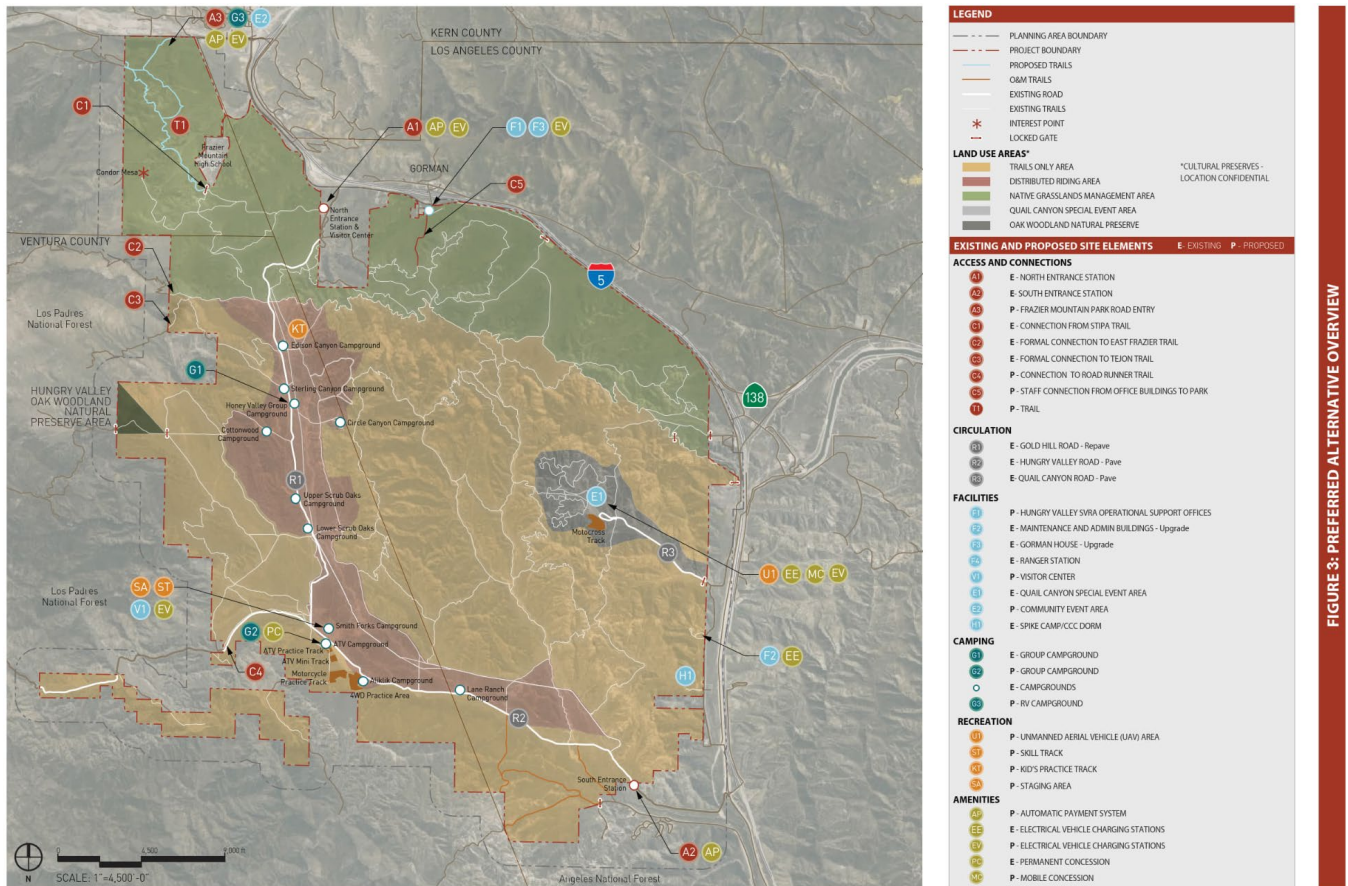


Exhibit 8. Example of an OHV park planning project: The Hungry Valley SVRA General Plan prepared for California State Parks (<https://www.planhungryvalley.com/>)



E. Past Performance/References

Project Experience

We are excited about this project and confident that ICF offers the best combination of expertise and project experience available to PRPD. Although the basic feasibility study and design process is universal, as creative problem solvers and technical and regulatory experts, we approach each project with the ability to adapt our methods and our thinking to the unique challenges that each project presents. Below we provide descriptions for several projects from the ICF team.

→ Camp Pollock—A Gem for Public Access, Education, and Habitat Conservation on the Lower American River



CLIENT

Sacramento Valley Conservancy

CONTACT

Kelly Hopkins, SVC
khopkins@sacramentovalleyconservancy.gov
 +1.916.792.1005

PERIOD OF PERFORMANCE

2017–Present

CONTRACT VALUE

\$35,000 (Trail Design)
 \$538,576 (River Access Design and Environmental Compliance)

ICF CONTACT

Nick Deyo, Project Manager
nick.deyo@icf.com

HIGHLIGHTS

- Trail and park concept development and alternatives analysis
- Master planning
- Park design
- Construction documents
- Grant support
- Environmental Compliance

Caption. The master plan created by ICF was essential to Sacramento Valley Conservancy’s fundraising efforts and helped win \$3,675,000 in grant funds.

Creating a Multi-Faceted Public Resource

Camp Pollock is a former Boy Scout camp located on a 11-acre riverfront site in the Lower American River Parkway just north of downtown Sacramento. In 2013, Sacramento Valley Conservancy (SVC) entered into a lease agreement with the California State Lands Commission as the new manager of the camp. ICF assisted SVC with creating a sustainable, beautiful, and well-maintained park and events space through the development of a Master Plan intended to meet the goals of increasing public access and educational opportunities, improving riparian habitat, promoting water conservation, and improving the natural aesthetics.

Providing Recreation and Natural Resource Planning and Design

ICF provided a full suite of planning and design services to help SVC with its Restore Camp Pollock initiative. ICF worked closely with SVC’s staff and volunteers to identify project goals and develop three conceptual designs for the site. ICF then assisted with alternatives analyses to develop a master plan to guide site improvements. ICF produced construction documents and provided bid support, leading to the successful completion of the project in 2021. ICF is now assisting SVC with designing and providing environmental compliance for a kayak and canoe launch and river observation deck, which require intensive CEQA and permitting support.

Providing Support to Secure Critical Grant Funding

ICF assisted SVC in securing grants from the Wildlife Conservation Board (\$175,000) and the American River and Community Reinvestment State Fund (\$3,500,000) to implement the master plan.



→ Putah Creek Wetlands—A Multi-Benefit Habitat Restoration and Public Access Project



CLIENT

University of California at Davis and the City of Davis

CONTACT

Tracie Reynolds, Open Space Program Manager
City of Davis
treynolds@cityofdavis.org
+1.530.757.5669

PERIOD OF PERFORMANCE

2023–Present

CONTRACT VALUE

\$571,000

ICF CONTACT

Nick Deyo, Project Manager
nick.deyo@icf.com

HIGHLIGHTS

- Restoration and recreation planning and design
- Comprehensive needs assessment
- Community engagement
- Construction support

Caption. ICF worked with the clients, stakeholders, and a science advisory group to create three potential design concepts. Concepts were used to build community engagement and solicit feedback during public meetings.

Balancing Restoration and Recreational Goals

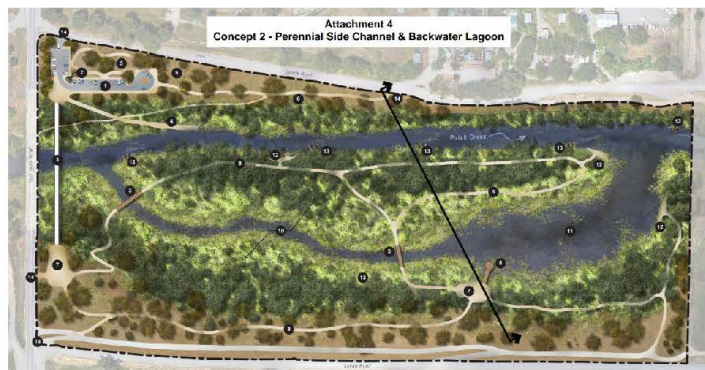
ICF is working closely with the University of California at Davis (UC Davis) and the City of Davis to restore a 32-acre parcel along the South Fork of Putah Creek near Old Davis Road. The goals of the restoration project are to create an off-channel wetland area, expand the riparian forest, and revegetate the site with native trees, shrubs, and grasses. The intent is for the wetland to be a permanent, year-round feature connected to Putah Creek, converting an old CalTrans borrow site to restored floodplain habitat. The project would also include a trail system, allowing for recreational use and wildlife viewing.

Engaging Stakeholders, including the Science Advisory Group

ICF has been working closely with UC Davis staff and students and the City of Davis staff to develop design concepts for the project. ICF met with a science advisory group to gather input from resource experts on target habitat types and design and engineering elements required to establish and sustain the target habitat types. ICF also facilitated three community meetings to gather community input on the restoration project.

Providing Conceptual and Detailed Design Support

ICF prepared three draft design concepts, with each providing varying levels of open water habitat, marsh and willow scrub habitat, riparian habitat, and grassland and oak woodland habitat. The design concepts also include nature-based solutions (such as native instream fish structure) and public access and recreation features, such as pedestrian bridges, trails, wildlife viewing decks, boardwalks, creek access areas, fishing piers, and canoe/boat launches. Based on input gathered from the City, UC Davis, science advisory group, and the community during student-run community meetings, ICF will finalize the conceptual design, prepare detailed designs, and ultimately provide construction support services.



References

ICF has provided project descriptions above for each of the references listed below.

County of San Diego OHV Park Feasibility Study

Project Name	County of San Diego OHV Park Feasibility Study	
Client	County of San Diego Department of Parks and Recreation	
Period of Performance	2020–Present	
Client Reference	Name: Emmet Aquino Title: Program Manager, Development Division	Phone: 619.318.6929 Email: emmet.aquino@sdcountry.gov

Restore Camp Pollock, Sacramento Valley Conservancy

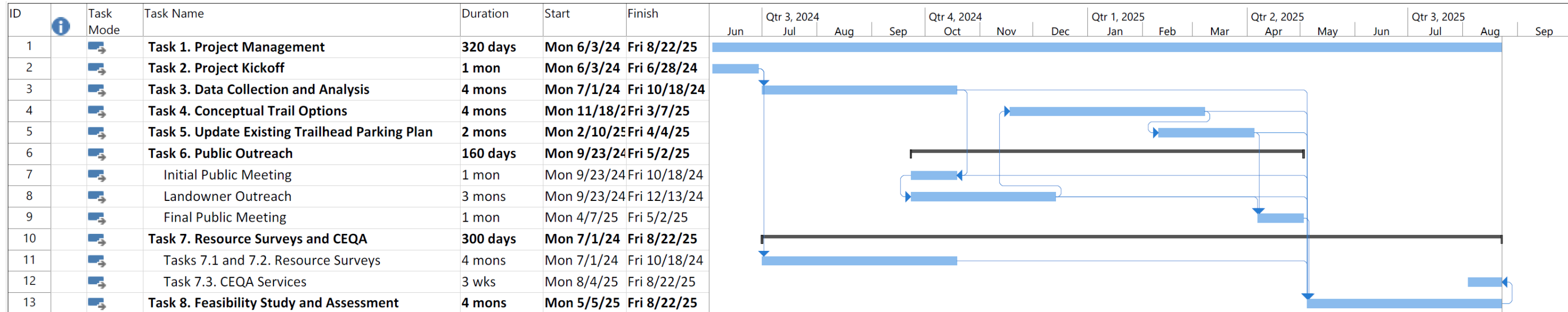
Project Name	Restore Camp Pollock, Trail Master Plan, and Phase 1 Design	
Client	Sacramento Valley Conservancy (SVC)	
Period of Performance	2017–2021	
Client Reference	Name: Kelly Hopkins Title: Executive Director	Phone: 916.792.1005 Email: khopkins@sacramentovalleyconservancy.org

Putah Creek Wetland Project

Project Name	Putah Creek Wetland Restoration and Public Access Project	
Client	City of Davis, California	
Period of Performance	2023–Present	
Client Reference	Name: Tracie Reynolds Title: Open Space Program Manager	Phone: 530.757.5669 Email: treynolds@cityofdavis.org

F. Project Schedule

ICF has prepared a preliminary schedule detailing the work–breakdown structure, task relationships, durations, and key milestones. One of the first project–management tasks on any project is to meet with the client and fine tune the schedule. In doing so, we can make any necessary adjustments and set a final baseline against which we will measure progress. Schedules are living documents, and we will review and update the schedule regularly with PRPD over the life of the project.



G. Project Cost

ICF's proposed fee to complete the work described in this proposal is included below, broken down by task. This fee is based on our best understanding of the work requested by PRPD and our professional experience performing similar work. We are, however, completely open to refining the scope of work and associated fee to more closely align with PRPD expectations and available budget, if necessary.

ICF's proposal is submitted on a fixed fee basis, not to exceed the total amounts stated herein. Billing and payment will be based on progress and completion of deliverables. Assumption is that payment will be received in 30 days. Acceptance of deliverables will be based on completion of work as described in this proposal or as amended through contract modifications. ICF's proposal will remain valid for a period of 60 days from the date of submission. ICF retains the right to review its submission and extend its offer, or to revise its proposal at the end of the 60-day period.

ICF reserves the right to reallocate hours between tasks and labor categories, as it deems necessary, to complete the scope of work in a cost-effective manner within the overall budget ceiling.

Jordan Hill Road Park OHV Feasibility Study

Task	Consulting Staff												ICF Production Staff			Labor Total	Direct Costs	Total Price						
	Employee Name	Jorgensen Holly	Rol Dick	McKee Alice	Deyo Nicholas	Mayo Julianna	Stein Bradley	Herrera Pablo	Yonge Steve	Black Kristi	Wildt Jennifer	Karr John	Atteberry Devan	Editor TBD	Pub Spec TBD									
	Project Role	Project Manager	Project Director	Landscape Architect	Landscape Architect	Landscape Designer	GIS Specialist	Staff Bio	Sr Bio	Sr CEQA	Sr Arch	Staff Arch	Staff CEQA	Editor	Pub Spec									
Labor Classification	Sr Consult III	Proj Dir	Sr Consult II	Consultant I	Technician	Consultant II	Sr Consult I	Tech Dir	Tech Dir	Sr Consult II	Env Tech II	Assoc Consult II												
Task													Subtotal	Subtotal	Labor Total	Direct Costs	Total Price							
Task 1. Project Management	80.0																		\$16,000	\$0	\$16,000		\$16,192.00	
Task 2. Kickoff Meeting	10.0	10.0	1.0	10.0	10.0		1.0		1.0	1.0									\$7,758	\$0	\$7,758		\$7,851.10	
Task 3. Data Collection and Analysis	10.0	2.0		60.0	160.0	40.0													\$29,832	\$0	\$29,832	\$1,000.00	\$31,189.98	
Task 4. Conceptual Trail Options		6.0	8.0	40.0	60.0														\$13,500	\$0	\$13,500		\$13,662.00	
Task 5. Update Existing Trailhead Park Plan		2.0	2.0	8.0	8.0				2.0										\$3,202	\$0	\$3,202		\$3,240.42	
Task 6. Public Outreach	60.0	8.0	4.0	60.0	40.0														\$26,800	\$0	\$26,800		\$27,121.60	
Task 7. Resource Surveys and CEQA	8.0	2.0					30.0	6.0	6.0	16.0	34.0	10.0							\$17,738	\$0	\$17,738		\$17,950.86	
Task 8. Feasibility Study and Assessment	10.0	30.0	8.0	60.0	80.0		2.0		2.0										\$27,422	20.00	20.00	\$5,200	\$32,622	\$33,013.46
Total hours	1,048.0	178.0	60.0	23.0	238.0	358.0	40.0	33.0	6.0	11.0	17.0	34.0	10.0							20.0	20.0			
Billing Rates		\$200.00	\$276.00	\$178.00	\$148.00	\$75.00	\$160.00	\$164.00	\$252.00	\$255.00	\$171.00	\$102.00	\$142.00							\$135.00	\$125.00			
Subtotal		\$35,600.00	\$16,560.00	\$4,094.00	\$35,224.00	\$26,850.00	\$6,400.00	\$5,412.00	\$1,512.00	\$2,805.00	\$2,907.00	\$3,468.00	\$1,420.00	\$142,252.00	\$2,700.00	\$2,500.00	\$5,200.00	\$147,452.00						
Total escalation, Period 2 of 3% Year 2025		\$427.20	\$198.72	\$49.13	\$422.69	\$322.20	\$76.80	\$64.94	\$18.14	\$33.66	\$34.88	\$41.62	\$17.04	\$1,707.02	\$32.40	\$30.00	\$62.40	\$1,769.42						
Subtotal (including escalation)		\$36,027.20	\$16,758.72	\$4,143.13	\$35,646.69	\$27,172.20	\$6,476.80	\$5,476.94	\$1,530.14	\$2,838.66	\$2,941.88	\$3,509.62	\$1,437.04	\$143,959.02	\$2,732.40	\$2,530.00	\$5,262.40	\$149,221.42						
<u>Other Direct Costs</u>																								
521.00 Meals, and Lodging																				\$200.00				
523.03 Equipment Rental																				\$200.00				
523.05 Travel, Auto, incld. Mileage at current IRS rate (.67/mile) - bio survey mileage																				\$300.00				
529.00 Other Reimbursable Expenses - Cultural Records search																				\$3,000.00				
Mark-up on Direct Expenses : 10%																				\$470.00				
Direct expense subtotal																				\$5,170.00				
Total price																						\$154,391.42		





icf.com

 <https://twitter.com/ICF>

About ICF

ICF (NASDAQ:ICFI) is a global consulting services company with approximately 8,000 full-time and part-time employees, but we are not your typical consultants. At ICF, business analysts and policy specialists work together with digital strategists, data scientists, and creatives. We combine unmatched industry expertise with cutting-edge engagement capabilities to help organizations solve their most complex challenges. Since 1969, public- and private-sector clients have worked with ICF to navigate change and shape the future.



Staff Report

May 8, 2024

DATE: 4/26/2024
TO: Board of Directors (BOD)
FROM: Catherine Merrifield, District Audit
SUBJECT: 2021-2022 Fiscal Year Audit

Report in Brief

At the 10/25/2022, meeting, the BOD approved Harshwal & Company LLP to perform the 2021-2022 Fiscal Year audit. The firm started the audit in January 2023 and the Finance Committee reviewed the document (Attachment A) and findings at the 4/11/2024 meeting. The Committee recommends full BOD consideration.

Recommendation: *Accept the FY 2021-22 Fiscal Year Final Audit report.*

Attachments:

- A. FY 2021-22 Final Audit report

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0508/BOD.21.22.Audit.Report_24.0426.docx
5/1/2024

PARADISE RECREATION AND PARK DISTRICT
AUDITED FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2022



PARADISE RECREATION AND PARK DISTRICT
TABLE OF CONTENTS
JUNE 30, 2022

	<u>Page(s)</u>
Independent Auditor's Report	1
Official Roster	4
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position.....	9
Statement of Activities.....	11
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	12
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	13
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities.....	15
Notes to Basic Financial Statements.....	16
Required Supplementary Information	
Budgetary Comparison Schedule - General Fund.....	36
Schedule of the District's Proportionate Share of the Net Pension Liability.....	37
Schedule of the District's Pension Contributions.....	38
Schedule of Changes in Total OPEB Liability and Related Ratios.....	39
Notes to Required Supplementary Information.....	40
Compliance Section	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	41
Schedule of Findings and Responses	43
Summary Schedule of Prior Year Audit Findings	45



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Paradise Recreation and Park District
Paradise, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and aggregate remaining funds of Paradise Recreation and Park District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and aggregate remaining funds of the District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis from pages 5 - 8, and required supplementary information from pages 36 - 40, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Harshmal & Company LLP

Oakland, California
April 17, 2024

**PARADISE RECREATION AND PARK DISTRICT
OFFICIAL ROSTER
JUNE 30, 2022**

BOARD OF DIRECTORS

Board Members	Term Expires December
Robert Anderson, Chairperson	2024
Jen Goodlin, Vice-Chairperson	2024
Steve Rodowick, Secretary	2026
Al McGreehan, Director	2026
Mary Bellefeuille, Director	2026

DISTRICT MANAGER

Dan Efseaff

DISTRICT ACCOUNTANT

Catherine Merrifield

**PARADISE RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

The following discussion and analysis of the financial performance of Paradise Recreation and Park District's (the "District"), during the stated period provides an overview of the District's operational activities that had an impact on the financial performance of the District.

This report consists of a series of financial statements with accompanying notes. The Statements of Net Position reflects the financial position of the District as of June 30, 2022, and June 30, 2021. The Statements of Functional Activities and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2022, and June 30, 2021, and reflect how the operating results for the fiscal years affected the Statements of Net Position.

The statements referenced above include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The notes that follow the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The District has made substantial progress over the last five years to improve transparency and financial practices, and Staff and Board are committed to continuing improvement in the next year.

The following summarizes the net position of the District and the change in net position from the prior fiscal year.

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets		
Cash and investment	\$ 43,104,292	\$ 42,903,678
Receivables and other current assets	<u>1,000</u>	<u>1,000</u>
Total current assets	<u>43,105,292</u>	<u>42,904,678</u>
Noncurrent assets		
Designated agency fund	2,891	2,415
Loan receivable	300,322	300,322
Capital assets, net	3,272,406	3,188,395
Right-of-use lease assets, net	<u>102,951</u>	<u>-</u>
Total noncurrent assets	<u>3,678,570</u>	<u>3,491,132</u>
Total assets	<u>46,783,862</u>	<u>46,395,810</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflow of resources - pensions	198,681	148,558
Deferred outflow of resources - OPEB	<u>24,338</u>	<u>-</u>
Total deferred outflow of resources	<u>223,019</u>	<u>148,558</u>
Total assets and deferred outflow of resources	<u>\$ 47,006,881</u>	<u>\$ 46,544,368</u>

**PARADISE RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>2022</u>	<u>2021</u>
LIABILITIES AND NET POSITION		
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	\$ 121,909	\$ 93,592
Line of Credit	10,263	12,459
Deferred revenue	211,032	207,465
Deposits held for others	1,000	1,000
Lease liabilities	<u>1,758</u>	<u>-</u>
Total current liabilities	<u>345,962</u>	<u>314,516</u>
Noncurrent liabilities		
Compensated absences	57,344	44,275
Loan payable	60,061	-
Lease liabilities, net of current portion	101,734	-
Net pension liability	165,961	419,464
Other post-employment benefits	<u>414,918</u>	<u>391,761</u>
Total noncurrent liabilities	<u>800,018</u>	<u>855,500</u>
Total liabilities	<u>1,145,980</u>	<u>1,170,016</u>
DEFERRED INFLOW OF RESOURCES		
Deferred inflow of resources from pensions	<u>181,518</u>	<u>40,310</u>
Total deferred inflow of resources	<u>181,518</u>	<u>40,310</u>
NET POSITION		
Nonspendable		
Net invested in capital assets	3,271,865	3,188,395
Restricted	1,106,218	1,024,225
Unrestricted	<u>41,301,300</u>	<u>41,121,422</u>
Total net position	<u>45,679,383</u>	<u>45,334,042</u>
Total liabilities, deferred inflow of resources, and net position	<u>\$ 47,006,881</u>	<u>\$ 46,544,368</u>

- The change in Pension Liability, inclusive of Net Pension Liability and Deferred Inflows, is a result of a CalPERS actuarial study.
- The addition of lease liabilities both current and noncurrent are due to the required implementation of GASB 87. See footnote 9.

**PARADISE RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

The following section provides a summary of the functional activities (revenues and expenditures) and changes in the position of the District for the current and prior fiscal year.

	<u>2022</u>	<u>2021</u>
REVENUES		
Program service fees	\$ 316,840	\$ 94,063
Property taxes	995,619	1,835,847
Impact and development fees	152,631	173,610
Grant and donation revenue	566,157	129,683
Investment income, net	74,700	248,593
FEMA disaster recovery loan forgiveness	461,680	-
Lawsuit settlement	-	39,494,352
Other revenue	<u>67,512</u>	<u>12,854</u>
Total revenues	<u>2,635,139</u>	<u>41,989,002</u>
EXPENDITURES:		
Salaries and benefits	1,587,167	1,687,021
Services and supplies	970,115	632,266
Contribution to other agencies	10,000	12,606
Depreciation	<u>321,194</u>	<u>276,576</u>
Total expenditures	<u>2,888,476</u>	<u>2,608,469</u>
Excess/(deficiency) of revenues over/(under) expenditures	(253,337)	39,380,533
Net position, beginning of year	45,334,042	5,953,509
<i>Restatement</i>	<u>598,678</u>	<u>-</u>
Net position, end of year	<u>\$ 45,679,383</u>	<u>\$ 45,334,042</u>

- Program service fees were increased due to COVID restrictions being removed.
- Grant revenues increased due to the CalRecycle and USDA Equipment Grants.
- The increase in Other Revenue is due to the forgiveness of the California Disaster Relief loan and additional COVID relief funds.
- The Restatement is county held assets of the districts that had not been recorded in the Districts books. See footnote 14.
- Services and supplies increased due to historically high inflation.

**PARADISE RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

Actual Results Compared to Budget

The Board of Directors adopts an annual budget every June for the following fiscal year, commencing on July 1. The Board continuously monitors performance against this budget throughout the year. The following presents a summary of the actual results in comparison to the budget.

	<u>2022</u>	<u>Budget</u>
REVENUES		
Program service fees	\$ 316,840	\$ 206,500
Property taxes	923,095	718,000
Impact fee	152,631	120,000
Grant and donations	566,157	697,300
Investment income, net	76,885	251,900
FEMA disaster recovery loan forgiveness	461,680	-
Other revenue	<u>67,512</u>	<u>407,600</u>
Total revenues	<u>2,564,800</u>	<u>2,401,300</u>
EXPENDITURES		
Salaries and benefits	1,737,697	1,611,800
Services and supplies	967,292	1,355,200
Contribution to other agencies	10,000	25,600
Capital outlay	508,156	-
Debt payment		
Principal	2,272	-
Interest	<u>2,823</u>	<u>-</u>
Total expenditures	<u>3,228,240</u>	<u>2,992,600</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>(663,440)</u>	<u>(591,300)</u>
OTHER FINANCING SOURCES/(USES)		
Proceeds from FEMA disaster recovery loan	59,909	-
Proceeds from leases	<u>105,764</u>	<u>-</u>
Net nonoperating revenue/(expense)	<u>\$ (497,767)</u>	<u>\$ (591,300)</u>

Requests for Information:

This report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report should be addressed to the District Manager, Paradise Recreation and Park District, 6626 Skyway, Paradise CA 95969.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

PARADISE RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

ASSETS

Current assets

Cash and investment	\$ 43,104,292
Deposits and other assets	<u>1,000</u>
Total current assets	<u>43,105,292</u>

Noncurrent assets

Designated agency fund	2,891
Loan receivable	300,322
Capital assets, net	3,272,406
Right-of-use lease assets, net	<u>102,951</u>
Total noncurrent assets	<u>3,678,570</u>
Total assets	<u>46,783,862</u>

DEFERRED OUTFLOW OF RESOURCES

Pension related	198,681
OPEB related	<u>24,338</u>
Total deferred outflow of resources	<u>223,019</u>
Total assets and deferred outflow of resources	<u>\$ 47,006,881</u>

LIABILITIES AND NET POSITION**LIABILITIES**

Current liabilities

Accounts payable	\$ 84,005
Line of credit	10,263
Accrued payroll and liabilities	37,904
Deferred revenue	211,032
Deposits held for others	1,000
Lease liabilities	<u>1,758</u>
Total current liabilities	<u>345,962</u>

Noncurrent liabilities

Compensated absences	57,344
Lease liabilities, net of current portion	101,734
Loan payable	60,061
Net pension liability	165,961
Other post-employment benefits	<u>414,918</u>
Total noncurrent liabilities	<u>800,018</u>
Total liabilities	<u>1,145,980</u>

DEFERRED INFLOW OF RESOURCES

Pension related	<u>181,518</u>
Total deferred inflow of resources	<u>181,518</u>

The accompanying notes are an integral part of the financial statements.

PARADISE RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

NET POSITION

Net investment in capital assets	3,271,865
Restricted	1,106,218
Unrestricted	<u>41,301,300</u>
Total net position	<u>45,679,383</u>
Total liabilities, deferred inflow of resources, and net position	<u>\$ 47,006,881</u>

The accompanying notes are an integral part of the financial statements.

PARADISE RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

EXPENSES

Governmental activities	
Salaries and benefits	1,587,167
Services and supplies	970,115
Contribution to other agencies	10,000
Depreciation and amortization	<u>321,194</u>
Total expenses - governmental activities	<u>2,888,476</u>

PROGRAM REVENUES

Program service fees	316,840
Grant and donations	<u>566,157</u>
Total program revenues	<u>882,997</u>
Net program expenses	<u>2,005,479</u>

GENERAL REVENUES

Property taxes	995,619
FEMA disaster recovery loan forgiveness	461,680
Investment income, net	74,700
Impact and development fees	152,631
Other revenues	<u>67,512</u>
Total general revenues	<u>1,752,142</u>
Change in net position	(253,337)
Net position, beginning of year	45,334,042
<i>Restatement</i>	<u>598,678</u>
Net position, end of year	<u><u>\$ 45,679,383</u></u>

The accompanying notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

PARADISE RECREATION AND PARK DISTRICT
BALANCE SHEET- GOVERNMENTAL FUNDS
JUNE 30, 2022

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
ASSETS			
Cash and investment	\$ 42,884,467	\$ 219,825	\$ 43,104,292
Deposits and other assets	1,000	-	1,000
Designated agency fund	2,891	-	2,891
Loan receivable	<u>300,322</u>	<u>-</u>	<u>300,322</u>
Total assets	<u>43,188,680</u>	<u>219,825</u>	<u>43,408,505</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	84,005	-	84,005
Line of credit	10,263	-	10,263
Accrued payroll and liabilities	37,904	-	37,904
Deferred revenue	211,032	-	211,032
Deposits held for others	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total liabilities	<u>344,204</u>	<u>-</u>	<u>344,204</u>
FUND BALANCES			
Restricted			
Restricted for impact and development	886,393	-	886,393
Restricted for special projects	-	219,825	219,825
Assigned	610,000	-	610,000
Unassigned	<u>41,348,083</u>	<u>-</u>	<u>41,348,083</u>
Total fund balances	<u>42,844,476</u>	<u>219,825</u>	<u>43,064,301</u>
Total liabilities and fund balances	<u>\$ 43,188,680</u>	<u>\$ 219,825</u>	<u>\$ 43,408,505</u>

The accompanying notes are an integral part of the financial statements.

**PARADISE RECREATION AND PARK DISTRICT
RECONCILIATION OF THE BALANCE SHEET- GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Fund balances of governmental funds	\$ 43,064,301
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Assets used in governmental activities are not current financial resources and therefore are not reported in the governmental fund financial statements.	
Capital assets, net	3,272,406
Right-of-use lease assets, net	102,951
Liabilities are not due and payable with current financial resources and therefore are not reported in the governmental funds.	
Net pension liability and deferred inflows and outflows of resources	(148,798)
Net OPEB liability and deferred inflows and outflows of resources	(390,580)
Compensated absences payable	(57,344)
Lease liability payable	(103,492)
Loan payable	<u>(60,061)</u>
Net position of governmental activities	<u>\$ 45,679,383</u>

The accompanying notes are an integral part of the financial statements.

PARADISE RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>General Fund</u>	<u>Non Major Governmental Funds</u>	<u>Total</u>
REVENUES			
Program service fees	\$ 316,840	\$ -	\$ 316,840
Property taxes	923,095	72,524	995,619
Impact and development fees	152,631	-	152,631
Grant and donations	566,157	-	566,157
Investment income, net	76,885	-	76,885
FEMA disaster recovery loan forgiveness	461,680	-	461,680
Other operating revenues	67,512	-	67,512
Total revenues	<u>2,564,800</u>	<u>72,524</u>	<u>2,637,324</u>
EXPENDITURES			
Current:			
Salaries and benefits	1,737,697	-	1,737,697
Services and supplies	967,292	2,185	969,477
Contribution to other agencies	10,000	-	10,000
Capital outlay	508,156	-	508,156
Debt payment			
Principal	2,272	-	2,272
Interest	2,823	-	2,823
Total expenditures	<u>3,228,240</u>	<u>2,185</u>	<u>3,230,425</u>
Excess/(deficiency) of revenues over expenditures	<u>(663,440)</u>	<u>70,339</u>	<u>(593,101)</u>
OTHER FINANCING SOURCES/(USES)			
Proceeds from FEMA disaster recovery loan	59,909	-	59,909
Proceeds from leases	105,764	-	105,764
Total other financing sources/(uses)	<u>165,673</u>	<u>-</u>	<u>165,673</u>
Net change in fund balances	(497,767)	70,339	(427,428)
Net fund balances, beginning of year	45,196,210	137,832	45,334,042
<i>Restatement</i>	<u>(1,853,967)</u>	<u>11,654</u>	<u>(1,842,313)</u>
Net fund balances, end of year	<u>\$ 42,844,476</u>	<u>\$ 219,825</u>	<u>\$ 43,064,301</u>

The accompanying notes are an integral part of the financial statements.

**PARADISE RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net change in fund balances of governmental funds \$ (427,428)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	508,156
Depreciation and amortization	(321,194)

Some expenses and changes in deferred outflows and inflows of resources reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(13,069)
Net pension expenses	162,418
Net OPEB expenses	1,181
Principal payment of lease	2,272
Proceeds from leases	(105,764)
Proceeds from FEMA disaster recovery loan	<u>(59,909)</u>
Change in net position - governmental activities	<u><u>\$ (253,337)</u></u>

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Paradise Recreation and Park District (the "District"), is a political subdivision of the State of California and was incorporated in 1948. The District provides recreation facilities and programs to the residents of Paradise, the Butte Creek Canyon area, and the unincorporated communities of Magalia, Paradise Pines, Concow, and Yankee Hill. The District encompasses approximately 172 square miles and manages nearly 500 acres of park land and facilities.

The District was formed under Section 5780-5791 of the *Public Resources Code* Article V, and is governed by a five-member Board of Directors elected by the voters of the District. A salaried general manager administrates the operations of the District in accordance with policies adopted by the Board of Directors. These financial statements encompass all fiscal activities conducted by the District.

The District's basic financial statements include the operations of all organizations for which the Board of Directors exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of the governing authority, designation of management, ability to significantly influence operations, and accountability of fiscal matters.

A. Measurement Focus and Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

B. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations. The District's resources are accounted for in these individual funds based on the purpose for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund types discussed below:

Governmental Fund Types - Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of changes in financial position.

**PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

B. Basis of Presentation (Cont'd)

Following are the District's governmental funds:

- **General Fund** - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government-type activities.
- **Special Projects Fund** - This fund manages funds obtained from special assessments intended for specific park and recreation facilities and operations.

C. Restricted Assets

Restricted assets are financial resources generated for a specific purpose, such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

D. Budgetary Control

The District's fiscal year is the 12-month period commencing on July 1. The general budget policy is that the District submit to the Butte County Auditor a board-approved budget estimating revenues and expenditures for the subsequent fiscal year prior to June 30. The final budget is legally enacted by a board resolution on or before August 10 after necessary adjustments, if any, have been made. Within certain legal restrictions, adjustments to final budget amounts may be made by the Board of Directors during the year to account for unanticipated occurrences.

E. Property Taxes

The District receives property taxes from Butte County (County), which has been assigned the responsibility for assessment, collection, and apportionment of property taxes for all taxing jurisdictions within the County. The District's property taxes are levied each July 1, on the assessed values of the prior January 1, for all real and personal property located in the District. Property sold after the assessment date (January 1) is reassessed and the amount of supplemental property tax levied is prorated. Secured property taxes are due in two installments on November 1, and February 1, and are delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received. The District received approximately 33.59% of its operating revenue in 2022 from property taxes.

The District participates in the County "Teeter Plan" method of property tax distribution and thus receives 100% of the District's apportionment each fiscal year, eliminating the need for an allowance for uncollectible taxes. In return, the County, collects all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not collections, according to the following schedule: 55 percent in December, 40 percent in April, and 5 percent at the end of the fiscal year.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

F. Revenue Recognition

Revenue from grants is recognized to the extent of incurred expenses, up to the grant ceiling. Any excess of expenses incurred over cash received is recorded as a receivable; any excess of cash received over expenses incurred is recorded as deferred revenue. The District uses the allowance method to determine uncollectible revenue. The allowance is based on prior years' experience and management's analysis of specific grant agreements, if applicable.

G. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits in a financial institution, and deposits in the Butte County Treasury (County). The accounts at the financial institution includes money market accounts as well as an account that serves as a clearing account into which the District makes daily deposits and then writes a check at least once each month for deposit to the County.

The District maintains some of its cash in the County treasury as part of a common investment pool. Deposits in the pool are valued using the amortized cost method (which approximates fair value) and includes accrued interest. The pool has deposits and investments with a weighted-average maturity of less than two years. As of June 30, 2022, the fair value of the pool is 0.97% of the carrying value, which amounted to a net decrease of \$41,452. The net change in fair value amounted to a decrease of \$46,509.42 for the year ended June 30, 2022. Information regarding the amount of dollars invested in derivatives with the County was not available. The pool is subject to regulatory oversight by the Treasury Oversight Committee as required by *California Government Code*, Section 27130. The District is considered to be a voluntary participant in the County investment pool.

H. Fair Value Measurements

The District measures some assets for fair value on a recurring basis as described in note 2. The District may be required, from time to time, to measure certain assets and liabilities at fair value on a non-recurring basis. The District classifies its fair value assets and liabilities into a hierarchy of three levels based on the markets in which they are traded and the reliability of the assumptions used to determine fair value. The asset or liability measurement level within the hierarchy is based on the lowest level of any assumption that is significant to the measurement.

Valuations within the hierarchy levels are based on the following:

- Level 1: Quoted market prices for identical instruments traded in active exchange markets.
- Level 2: Quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.
- Level 3: Model-based techniques that use at least one significant assumption not observable in the market.

These unobservable assumptions reflect an organization's estimates of assumptions that market participants would use on pricing an asset or liability. Valuation techniques include management's judgment and estimation which may be significant. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used during the year ended June 30, 2022.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

H. Fair Value Measurements (Cont'd)

- **Designated Agency Fund:** Each beneficiary in the investment pool held by North Valley Community Foundation (the Foundation) is assigned units based on the fair market value of the assets at the time they are transferred to the Foundation. Shares in the investment pool are valued daily based on the underlying securities owned. The investments in the investment pool are primarily made up of cash, cash equivalents, and mutual funds (level 2 inputs).

I. Fund Balances

In February 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes accounting and financial reporting standards for all governments that report governmental funds. Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

- **Nonspendable Fund Balance** - this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e. prepaid expenses) or legally or contractually required to be maintained intact.
- **Restricted Fund Balance** - this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- **Committed Fund Balance** - this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (i.e. fund balance designations passed by board resolution).
- **Assigned Fund Balance** - this fund balance classification are amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- **Unassigned Fund Balance** - this fund balance classification is the residual classification for the general fund.

J. Capital Assets

Capital assets are presented in the financial statements at their historical cost, or in the case of donated items, they are recorded at their acquisition value on the date of donation. Capital assets include land, buildings and building improvements, and equipment. Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more. The expenses incurred for routine maintenance and repairs, which do not contribute to an asset's value increase or significantly extend its lifespan, are not capitalized. Notably, significant expenditures for capital assets and improvements are capitalized during project construction. Depreciation is recorded in the financial statements on the straight-line basis over the estimated useful life of the assets as follows:

<u>Assets</u>	<u>Years</u>
Buildings	25 years
Building improvements	5-15 years
Equipment	5-7 years
Vehicles	7 years

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

K. Interfund Receivable/(Payable)

Occasionally, the Special Projects Fund has been underwritten by the General Fund for operating costs not covered by the annual property tax assessment or developer fees. Any interfund receivable/(payable) represents the amount due to the General Fund for these costs.

L. Equity Classifications

In the government-wide and proprietary fund financial statements, equity is classified as net position and divided into three components:

- **Net Investment in Capital Assets** - Net investment in capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted Net Position** - Consist of net position with constraints placed on the use either (1) external groups such as creditors, grantors, contributors, or laws or regulation of other governments; or (2) laws through constitutional provisions or enabling legislation. Descriptions for the related restrictions for net position restricted for “other purposes” are described in the Notes to the Basic Financial Statements (if any).
- **Unrestricted Net Position** - All other net positions that do not meet the definition of “restricted” or “Net investment in capital assets.

M. Deferred Outflows/ Inflows of Resources from Pensions

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period which will only be recognized as an outflow of resources (expense) in the future. District pension contributions subsequent to the measurement date related to pension plans, are reported as deferred outflows of resources in the government-wide statement of net position. District pension contributions subsequent to the measurement date will be amortized during the next fiscal year.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and would only be recognized as an inflow of resources (revenue) at that time.

Changes in proportion and differences between the District’s contributions and proportionate share of pension contributions, the District’s proportionate share of the net difference between projected and actual earnings on pension plan investments, changes in assumptions, and the differences between the District’s expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

N. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

O. Deferred Revenue

Activity fees paid prior to the utilization of the services are recorded as deferred revenue. Grants given, based on the expectation that specific expenses will be incurred, and for which the expenses have not yet been incurred as of the end of the fiscal year, are also recorded as deferred revenue.

P. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation. The liability for accumulated leave includes all salary-related payments that are directly and incrementally connected with leave payments to employees, such as vacation and sick leave. A current liability has been recorded for these vested leave accruals, which are expected to be used within the next fiscal year. At June 30, 2022, a long-term liability of \$57,344 for unpaid vacation and sick leave has been recorded in the statement of net position.

Q. Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows of resources/ deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CalPERS), and additions to/ deductions from CalPERS's fiduciary net position, have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable with the benefit terms. Investments are reported at fair value.

R. Postemployment Benefits other than Pensions

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

S. Operating Income and Expenses

The statement of functional activities and changes in net position distinguishes between operating and nonoperating income and expenses. Operating revenues include all revenues received in order to provide recreation services. These revenues are received from program service fees which are from recreational activities, property taxes, impact fees, and grant revenue. Operating expenses are all expenses incurred to provide operating income, other than financing costs. Nonoperating revenues and expenses include interest income, interest expense, and other nonoperating revenues.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

T. Lease Liabilities

On July 01, 2021, the District adopted GASB 87 - Leases and adopted the changes to conform to the provisions of GASB 87 Implementation Guide. Lease liabilities are recognized based on the present value of the future minimum lease payments over the lease term at commencement date. The District has lease primarily for office space. The lease liability is measured at the present value of the remaining lease payments, using a discount rate based on the rate implicit in the lease, if readily determinable. Otherwise, the District uses its incremental borrowing rate at commencement date to determine the present value of future payments.

U. Leases

Lessee

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight line basis over its useful life. Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lessor

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

U. Leases - Cont'd

The District monitors changes in circumstances that would require a remeasurement of its leases, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 2 - CASH AND INVESTMENT

The District is required under state statutes to deposit most of its money in the County Treasury, which in turn pays the claims of the District. The County Treasury is limited in its investments by *California Government Code*, Section 53635, pursuant to Section 53601, to invest in demand deposits with financial institutions, savings accounts, certificates of deposits, U.S. Treasury securities, federal agency securities, state of California notes or bonds, notes or bonds of agencies within the state of California, obligations guaranteed by the Small Business Administration, bankers' acceptances, commercial paper, and the Local Agency Investment Fund (LAIF) of the state of California. The deposits in the County Treasury pooled funds are unrated. The District also has cash in money market accounts at a financial institution and cash on hand. Cash and cash equivalents consisted of the following:

	<u>Maturities</u>	<u>Fair Value</u>
Petty Cash		\$ 300
Deposits (1)		41,229,859
Investments That are Not Securities (2)		
County Treasury investment pool	1.8 years average	<u>1,874,133</u>
Total cash and investments		<u>\$ 43,104,292</u>

- 1) **Deposits:** The carrying amount of deposits includes checking accounts, savings accounts, nonnegotiable certificates of deposit, and money market accounts at financial institutions, if any.
- 2) **Investments That are Not Securities:** A "security" is a transferable financial instrument that evidences ownership or creditorship, whether in physical or book-entry form. Investments that are not securities do not have custodial credit risk because they do not involve a transferable financial instrument. Thus, they are not categorized into custodial credit risk categories.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District has a collateralization agreement with the bank, which mitigates custodial credit risk. The cash balances in the bank at June 30, 2022 amounted to \$41,198,510. Deposits amounting to \$250,000 are covered by depository insurance with the Federal Deposit Insurance Corporation (FDIC), and the balance is subject to the collateralization agreement.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - CASH AND INVESTMENT - CONT'D

Concentration of Credit Risk - Investments

California Government Code, Section 53635, places the following concentration limits on the county investment pool:

No more than 40% may be invested in eligible commercial paper; no more than 10% may be invested in the outstanding commercial paper of any single issuer; and no more than 10% of the outstanding paper of any single issuer may be purchased.

California Government Code, Section 53601, places the following concentration limits on the District's investments:

No more than 5% may be invested in the securities of any one issuer, except the obligations of the U.S. government, U.S. government agencies, and U.S. government-sponsored enterprises; no more than 10% may be invested in any one mutual fund; no more than 25% may be invested in commercial paper; no more than 10% of the outstanding commercial paper of any single issuer may be purchased; no more than 30% may be invested in bankers' acceptances of any one commercial bank; no more than 30% may be invested in negotiable certificates of deposit; no more than 20% may be invested in repurchase agreements or reverse repurchase agreements; and no more than 30% may be invested in medium-term notes.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America.

The District has the following recurring fair value measurements as of June 30, 2022:

- County treasurer's investment pool of \$1,874,133 are valued using quoted prices for similar instruments in active market and quoted prices for identical or similar instruments in markets that are not active (level 2 inputs).

NOTE 3 - RIGHT-OF-USE LEASE ASSETS

The following is a summary of right-of-use lease assets for the year ended June 30, 2022:

	<u>June 30, 2021</u>	<u>Increase/ (Decrease)</u>	<u>June 30, 2022</u>
Right-of-use lease assets	\$ -	\$ 105,764	\$ 105,764
Less: accumulated amortization	<u>-</u>	<u>(2,813)</u>	<u>(2,813)</u>
Total	<u>\$ -</u>	<u>\$ 102,951</u>	<u>\$ 102,951</u>

The amortization expense on right to use asset for the year ended June 30, 2022, was \$2,813.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the years ended June 30:

	<u>Balance 2021</u>	<u>Additions/ (Deletions)</u>	<u>Balance 2022</u>
Capital assets, not being depreciated:			
Land	\$ 874,864	\$ 100,833	\$ 975,697
Construction in progress	<u>295,855</u>	<u>227,737</u>	<u>523,592</u>
Total capital assets, not being depreciated	<u>1,170,719</u>	<u>328,570</u>	<u>1,499,289</u>
Capital assets, being depreciated:			
Buildings and improvements	5,750,913	-	5,750,913
Equipment	<u>1,040,620</u>	<u>73,822</u>	<u>1,114,442</u>
Total capital assets, being depreciated	<u>6,791,533</u>	<u>73,822</u>	<u>6,865,355</u>
Less: accumulated depreciation	<u>(4,773,857)</u>	<u>(318,381)</u>	<u>(5,092,238)</u>
Total capital assets, being depreciated, net	<u>2,017,676</u>	<u>(244,559)</u>	<u>1,773,117</u>
Total governmental activities capital assets, net	<u>\$ 3,188,395</u>	<u>\$ 84,011</u>	<u>\$ 3,272,406</u>

Depreciation for the year ended June 30, 2022 was \$318,381.

NOTE 5 - COMPENSATED ABSENCES

The schedule of changes in compensated absences for the year ended June 30, 2022:

	<u>Balance July 01, 2021</u>	<u>Amount Earned</u>	<u>Amount Paid</u>	<u>Balance June 30, 2022</u>
Compensated absences	\$ 44,275	\$ 51,412	\$ (38,343)	\$ 57,344
Total	<u>\$ 44,275</u>	<u>\$ 51,412</u>	<u>\$ (38,343)</u>	<u>\$ 57,344</u>

NOTE 6 - FEMA DISASTER LOAN

On June 12, 2020, the District received and executed a promissory note with the Federal Emergency Management Agency (FEMA) to secure disaster loan assistance as part of the Community Disaster Loan program. The loan amounting to \$521,589, carries an annual interest rate at 0.0375%. The loan, if utilized, is due and payable on June 11, 2025.

Furthermore, as of September 30, 2021, all remaining balances of loans received from the Federal Emergency Management Agency are cancelled. On this date, the District's outstanding balance is recorded at \$461,680.

The District received a loan disbursement of \$59,909 on October 26, 2021. As of June 30, 2022, the District's outstanding obligation, combining both the principal and interest, amounts to \$60,061.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 - LINES OF CREDIT

The following is a summary of the District's outstanding lines of credit:

	<u>Interest Rate</u>	<u>Credit Limit</u>	<u>Balance</u>
Mechanics Bank	13.24 %	\$ 25,000	\$ 1,160
Umpqua Bank	21.99 %	<u>25,000</u>	<u>9,103</u>
		<u>\$ 50,000</u>	<u>\$ 10,263</u>

The balances for the lines of credit are typically paid in full at the end of each month. The Umpqua Bank line of credit must be paid in full each month.

NOTE 8 - LEASE LIABILITY

For the year ended June 30, 2022, the financial statements include the adoption of Government Accounting Standards Board (GASB) Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about a government's leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

On September 01, 2021, the District entered into a 376 months lease agreement with County of Butte. An initial lease liability was recorded in the amount of \$105,764. As of June 30, 2022, the value of the lease liability is \$103,492. The lease has an interest rate of 3.25%.

	<u>Balance July 01, 2021</u>	<u>Additions</u>	<u>Repayments</u>	<u>Balance June 30, 2022</u>	<u>Due within one year</u>
Governmental activities:					
Lease liability	\$ -	\$ 105,764	\$ (2,272)	\$ 103,492	\$ 1,758
Total	<u>\$ -</u>	<u>\$ 105,764</u>	<u>\$ (2,272)</u>	<u>\$ 103,492</u>	<u>\$ 1,758</u>

Future minimum lease payments are as follows:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,758	\$ 3,337
2024	1,931	3,278
2025	2,034	3,213
2026	2,101	3,146
2027	2,171	3,077
2028-2032	11,977	14,263
2033-2037	14,714	12,116
2038-2042	17,533	9,494
2043-2047	21,268	6,367
Thereafter	<u>28,005</u>	<u>2,616</u>
	<u>\$ 103,492</u>	<u>\$ 60,907</u>

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 - APPROPRIATIONS LIMIT

The District establishes appropriation limits, pursuant to Section 9c of Article XIII B of the *California Constitution*, since the District's ad valorem tax on property exceeded \$0.125 per \$100 assessed valuation in the 1977-78 fiscal year.

The District's Board established the appropriation limits for the 2021-2022 fiscal year to be \$3,317,222.

NOTE 10 - GENERAL INFORMATION ABOUT THE PENSION PLAN

Qualified employees are covered under a cost-sharing multiple-employer defined benefit pension plan maintained by an agency of the state of California. Qualified permanent and probationary employees are members of CalPERS.

California Public Employees' Retirement System

Plan Description

Qualified permanent and probationary employees of the District participate in the Miscellaneous Plan of PRPD (the Plan) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available financial report that can be obtained at www.calpers.ca.gov.

Benefits Provided

The Plan provides retirement, disability benefits, and death benefits to plan members and beneficiaries. The benefits are based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions

Member contribution rates are defined by law. Employer contribution rates are determined by periodic actuarial valuations. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. Active plan members are required to contribute 7.00% of their salary, which is partially paid by the District depending on the employee group. The District is moving towards employees covering 100% of the employee portion. The required employer contribution for the 2021-22 fiscal year was 10.34%.

The District's contribution to CalPERS for the fiscal year ended June 30, 2022, was \$130,043.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a net pension liability of \$165,961 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The District's portion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating organizations and the state of California, actuarially determined.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 - GENERAL INFORMATION ABOUT THE PENSION PLAN - CONT'D

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Cont'd)

The District's proportionate share of the net pension liability for the Plan as of June 30, 2022, and June 30, 2021, were as follows:

Proportion - June 30, 2021	0.00994%
Proportion - June 30, 2022	<u>0.00874%</u>
Changes- Increase/(Decrease)	<u><u>(0.00120)%</u></u>

For the year ended June 30, 2022, the District recognized pension expense of \$162,418. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows Resources</u>	<u>Deferred Inflows Resource</u>
Net difference between projected and actual on pension plan	\$ -	\$ (144,875)
Changes in assumptions	-	-
Differences between expected and actual	18,611	-
Differences between District contributions and proportionate	-	(36,643)
Changes in District's proportions	50,027	-
District contributions subsequent to the measurement date	<u>130,043</u>	<u>-</u>
	<u>\$ 198,681</u>	<u>\$ (181,518)</u>

The \$130,043 reported as deferred outflows of resources related to pensions, resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2023	\$ (20,824)
2024	(22,849)
2025	(29,171)
2026	<u>(40,036)</u>
Total	<u>\$ (112,880)</u>

**PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10 - GENERAL INFORMATION ABOUT THE PENSION PLAN - CONT'D

Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation for CalPERS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	Entry age normal Cost Method
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Salary increases	Varies by entry age and service
Investment rate of return	7.15%, net of pension plan investment and administrative expenses; including inflation

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The amortization and smoothing periods recently adopted by CalPERS were utilized to determine whether the municipal bond rate should be used in the calculation of a discount rate. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries scale BB.

The Actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 1997, through June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of a percent.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 - GENERAL INFORMATION ABOUT THE PENSION PLAN - CONT'D

Discount Rate (Cont'd)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Rate of Return Years 1 - 10</u>	<u>Rate of Return Years 11+</u>
Public equity	50.00%	4.80%	5.98%
Fixed income	28.00%	1.00%	2.62%
Inflation assets	00.00%	0.77%	1.81%
Private equity	08.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	01.00%	0.00%	(0.92)%

- In the System's Annual Comprehensive Financial Report (ACFR), Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- An expected inflation of 2.00% used for this period.
- An expected inflation of 2.92% used for this period.
- Figures are based on previous ALM of 2017

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower or higher, than the current rate:

	<u>Discount Rate-1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate+1%</u>
District's proportionate share of the net pension liability	\$ 479,111	\$ 165,961	\$ (92,916)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in CalPERS's separately issued Comprehensive Annual Financial Report.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

The District provides post-employment health care benefits to qualifying employees through a single-employer defined benefit healthcare plan administered by CalPERS (the Plan). Employees hired before July 1, 1999 were eligible for post-retirement health coverage. Employees hired after July 1, 1999 may obtain health insurance coverage through CalPERS, but such coverage is not paid for by the District. The District contributes the statutory minimum (\$149 per month for calendar 2022; \$151 per month for 2023) on behalf of each eligible retiree who enrolls in a CalPERS medical plan.

Employees Covered

Employees covered by the benefit terms of the Plan consisted of:

<u>Covered Employees</u>	<u>No. of Employees</u>
Inactive Plan members or beneficiaries currently receiving benefit payment	7
Active Plan members	14
Total	21

Contributions

The District's required contribution is based on projected pay-as-you-go financing requirements. No assets are accumulated in an irrevocable OPEB trust.

Discount Rate

The discount rate used to measure the total OPEB liability was 1.92%. The discount rate is based on the index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better as required under GASB Statement No. 75.

Net Other Post-Employment Benefits (OPEB) Liability

The District's net OPEB liability for the Plan is measured as the total OPEB liability, less the Plan's fiduciary net position. The total OPEB liability of the Plan was measured as of June 30, 2021, using the alternative measurement method. The June 30, 2022 total OPEB liability was based on the alternative measurement method and assumptions as shown below:

Valuation date	June 30, 2021
Actuarial cost method	Entry age, level percent of pay
Actuarial assumptions:	
Inflation rate	2.50%
Salary increases	3.00%
Discount rate	1.92%
Healthcare cost trend	5.20 percent for 2021 through 2034; 5.00 percent for 2035 through 2049; 4.50 percent for 2050 through 2064; and 4.00 percent for 2065 and later years

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS - CONT'D

Changes in the Total OPEB Liability

The changes in the total OPEB liability for the Plan are as follows:

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at June 30, 2021	\$ 391,761	\$ -	\$ 391,761
Changes recognized for the measurement period:			
Service cost	6,931	-	6,931
Changes in assumptions or other inputs	28,535	-	28,535
Interest	9,501	-	9,501
Contributions-employer	-	21,810	(21,810)
Benefit payments	<u>(21,810)</u>	<u>(21,810)</u>	<u>-</u>
Net change in total OPEB liability	<u>23,157</u>	<u>-</u>	<u>23,157</u>
Balance at June 30, 2022	<u>\$ 414,918</u>	<u>\$ -</u>	<u>\$ 414,918</u>

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the District's net OPEB liability calculated using the discount rate of 1.92% as well as the District's total OPEB liability if it was calculated using a discount rate that is one percentage point lower (0.92%) or one percentage point higher (2.92%) than the current rate:

	<u>Discount Rate-1% (0.92%)</u>	<u>Discount Rate 1.92%</u>	<u>Discount Rate+1% (2.92%)</u>
Total OPEB liability	\$ 465,833	\$ 414,918	\$ 373,110

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rate

The following presents the District's total OPEB liability calculated using the healthcare cost trend rate as well as the District's net OPEB liability if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>Discount Rate-1% (4.20%)</u>	<u>Discount Rate 5.20%</u>	<u>Discount Rate+1% (6.20%)</u>
Total OPEB liability	\$ 371,865	\$ 414,918	\$ 467,138

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS - CONT'D

OPEB Expense and Deferred Outflows/ (Inflows) of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$1,181, as calculated by the actuarial valuation in their report. At June 30, 2022, the District reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>
Contributions between expected and actual experience	\$ -
Changes in assumptions or other inputs	24,338
Differences between projected and actual return investments	<u>-</u>
Total	<u>\$ 24,338</u>

Amounts reported as deferred outflows/inflow of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Deferred Outflows /(Inflows) of Resources</u>
2023	\$ 4,197
2024	4,197
2025	4,197
2026	4,197
2027	4,197
Thereafter	<u>3,353</u>
Total	<u>\$ 24,338</u>

Alternative Measurement Method Assumptions

The alternative valuation method of an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events in the future. Examples include assumptions about future employment, mortality, and health care cost trends. Amounts determined regarding the funded status of the plan, and the annual required contributions of the employer, are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the benefits provided at the time of each valuation and the historical pattern of benefit costs at that point. The assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets consistent with the long-term perspective of the calculations.

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 12 - RISK MANAGEMENT

The District has obtained general liability, auto liability, property, boiler and machinery coverage, and public officials' errors and omissions insurance through the California Association for Park and Recreation Insurance (CAPRI), a risk-sharing joint powers authority. CAPRI maintains a self-insured retention (SIR) of \$1,000,000 for its general and auto liability insurance. CAPRI has contracted out for the additional insurance coverage as listed below:

General liability	\$ 25,000,000
Auto liability	\$ 25,000,000
Public officials' errors and omissions	\$ 25,000,000
Property	\$ 25,000,000
Earthquake	\$ 5,000,000
Flood	\$ 10,000,000

The Agreement for Formation provides that CAPRI will be self-sustaining through member premiums. CAPRI reinsures through commercial companies (excess liability) for claims up to \$10,000,000 for general and automobile liability and all risk property insurance, including boiler and machinery coverage, which is subject to a \$2,000 deductible occurrence payable by the District. Earthquake and Flood claims are subject to a \$50,000 deductible per occurrence.

Financial statements for CAPRI are available at the District's office for fiscal year ending June 30, 2021. The District has obtained workers' compensation insurance through the California Association for Park and Recreation Insurance (CAPRI), a risk-sharing joint powers authority. Membership in the California Association of Recreation and Park Districts is required when applying for CAPRI.

NOTE 13 - RESTATEMENT

During the transition from proprietary funds to governmental funds, certain adjustments have been identified which significantly impact the reported fund financial statements. These adjustments are recognized as prior period adjustments due to changes in accounting principles.

Additionally, it has been determined that county cash was not accurately recorded in prior fiscal years. As a result, these discrepancies have necessitated the restatement of the beginning fund balances for the fiscal year ended June 30, 2022, to correct these misstatements.

Following are the prior period, adjustments have been made in the District's financial statements to record the proper beginning fund balances and net position:

	<u>Net position</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>
Beginning net position and fund balance as previously reported at June 30, 2022	\$ 45,334,042	\$ 45,196,210	\$ 137,832
Prior period adjustments:			
County cash not correctly recorded in prior years	598,678	587,024	11,654
Adjustment in fund balance due to change in financial statement presentation	<u>-</u>	<u>(2,440,991)</u>	<u>-</u>
Net position and fund balance as restated, July 01, 2022	<u>\$ 45,932,720</u>	<u>\$ 43,342,243</u>	<u>\$ 149,486</u>

PARADISE RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14 - SUBSEQUENT EVENTS

The District has evaluated subsequent events through April 17, 2024, the date at which the financial statements were available to be issued, and has determined that no adjustments are necessary to the amounts reported in the accompanying financial statements, nor have any subsequent events occurred, the nature of which would require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

**PARADISE RECREATION AND PARK DISTRICT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Program service fees	\$ 206,500	\$ 316,840	\$ 110,340
Property taxes	718,000	923,095	205,095
Impact and development fees	120,000	152,631	32,631
Grant revenue	642,000	566,157	(75,843)
Investment income, net	251,900	76,885	(175,015)
Donations	55,300	-	(55,300)
FEMA disaster recovery loan forgiveness	-	461,680	461,680
Other operating revenues	<u>407,600</u>	<u>67,512</u>	<u>(340,088)</u>
Total revenues	<u>2,401,300</u>	<u>2,564,800</u>	<u>163,500</u>
Expenditures			
Current			
Salaries and benefits	1,611,800	1,737,697	(125,897)
Services and supplies	1,355,200	967,292	387,908
Contributions to other agencies	25,600	10,000	15,600
Capital outlays	-	508,156	(508,156)
Debt payment			
Principal	-	2,272	(2,272)
Interest	<u>-</u>	<u>2,823</u>	<u>(2,823)</u>
Total expenditures	<u>2,992,600</u>	<u>3,228,240</u>	<u>(235,640)</u>
Excess/(deficiency) of revenues over expenditures	<u>(591,300)</u>	<u>(663,440)</u>	<u>(72,140)</u>
OTHER FINANCING SOURCES/(USES)			
Proceeds from FEMA disaster recovery loan	-	59,909	59,909
Proceeds from leases	<u>-</u>	<u>105,764</u>	<u>105,764</u>
Total other financing sources/(uses)	<u>-</u>	<u>165,673</u>	<u>165,673</u>
Net change in fund balances	<u>\$ (591,300)</u>	<u>\$ (497,767)</u>	<u>\$ 93,533</u>

See accompanying notes to required supplementary information.

**PARADISE RECREATION AND PARK DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE LAST 10 YEARS***

	<u>2022</u>
Proportionate share percentage of collective net pension liability (%)	0.009 %
Proportionate share of collective net pension liability	\$ 165,961
Covered payroll	\$ 1,495,055
Proportionate share of the net pension liability as a percentage of covered payroll	11.10 %
Plan fiduciary net position as a percentage of the total pension liability	93.00 %

The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30

** Fiscal year 2022 was the 1st year of implementation; ten years of information will be presented as data became available.*

**PARADISE RECREATION AND PARK DISTRICT
SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
FOR THE LAST TEN YEARS***

	<u>2022</u>
Actuarially determined contribution	\$ 130,043
Actual contributions during the measurement period	<u>(130,043)</u>
Contribution deficiency/(excess)	<u>\$ -</u>
Covered employee payroll	\$ 1,495,055
Contributions as a percentage of covered employee payroll	17.39 %

** Fiscal year 2022 was the 1st year of implementation; ten years of information will be presented as data became available.*

PARADISE RECREATION AND PARK DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE LAST 10 YEARS*

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Total OPEB Liability:		
Service cost	\$ 6,931	\$ 6,729
Interest	9,501	9,561
Differences between expected and actual experience	-	-
Changes of assumptions	28,535	-
Benefit payments	<u>(21,810)</u>	<u>(15,963)</u>
Net change in total OPEB liability	23,157	327
Total OPEB Liability - beginning	<u>391,761</u>	<u>391,434</u>
Total OPEB Liability - ending	<u><u>\$ 414,918</u></u>	<u><u>\$ 391,761</u></u>
OPEB-eligible payroll for the measurement period	\$ 665,462	\$ 369,026
Total OPEB Liability as a % of eligible payroll	62.35 %	106.16 %

* Fiscal year 2021 was the 1st year of implementation; ten years of information will be presented as data became available.

**PARADISE RECREATION AND PARK DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

BUDGETS AND BUDGETARY ACCOUNTING

As required by State law, the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the sources of financing.

The budget for the general fund is adopted on the modified accrual basis of accounting. The budget for the general fund is the only legally adopted budget.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the accompanying financial statements include all revisions approved by the Board of Directors.

COMPLIANCE SECTION



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Paradise Recreation and Park District
Paradise, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and aggregate remaining funds of the Paradise Recreation and Park District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 17, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harshmal & Company LLP

Oakland, California
April 17, 2024

**PARADISE RECREATION AND PARK DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2022**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
• Noncompliance material to financial statements noted?	No

**PARADISE RECREATION AND PARK DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2022**

SECTION II - FINANCIAL STATEMENTS FINDINGS

There are no findings in the current year to report.

**PARADISE RECREATION AND PARK DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

Prior Year Findings	Status
2021-01 Property and equipment - control deficiency	Resolved
2021-02 Unrecorded liabilities - control deficiency	Resolved

Paradise Recreation & Park District - General Fund (2510) Budget Resolution #24-XX-x-XXX

Fiscal Year:

2024-2025

Draft Attachment A

5/1/2024

Description	Code	FY 2024-	FY 2025-
		2025 Budget	2026 Budget
Operating Budget			
Funding Resources			
Income			
4100 · Tax Revenue	4100	1,186,000	1,227,600
4200 · Impact Fee revenue	4200	90,000	93,200
4300 · Program Income	4300	276,000	289,800
4350 · Concession & Merchandise sales	4350	1,600	1,700
4400 · Donation & Fundraising Income	4400	60,000	64,500
4500 · Grant Income	4500	1,350,000	1,552,500
4600 · Other Revenue	4600	500,000	517,500
4900 · Interest Income	4900	1,110,200	1,110,200
Total Income		4,573,800	4,857,000
Expense			
5000 · Payroll Expenses	5000	3,018,000	3,108,700
5100 · Program Expenses	5100	178,200	183,700
5140 · Fundraising Expense	5140	2,000	2,100
5200 · Advertising & Promotion	5200	17,500	18,100
5220 · Bank & Merchant Fees	5220	5,300	5,500
5230 · Contributions to Others	5230	25,000	25,800
5240 · Copying & Printing	5240	20,000	20,600
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	35,000	36,100
5270 · Education, Training & Staff Dev	5270	6,700	7,000
5280 · Equip., Tools & Furn (<\$5k)	5280	36,000	37,200
5290 · Equipment Rental	5290	30,000	30,900
5300 · Insurance	5300	160,600	165,500
5310 · Interest Expense	5310	200	300
5320 · Miscellaneous Expense	5320	300	400
5330 · Professional & Outside services	5330	717,000	738,700
5340 · Postage & Delivery	5340	1,500	1,600
5350 · Rent-Facility use fees	5350	15,000	15,500
5360 · Repair & Maintenance	5360	199,000	205,500
5370 · Supplies - Consumable	5370	33,000	34,100
5380 · Taxes, Lic., Notices & Permits	5380	34,000	35,100
5390 · Telephone & Internet	5390	24,000	24,800
5400 · Transportation, Meals & Travel	5400	66,500	68,700
5410 · Utilities	5410	150,000	154,600
Total Expense		4,774,800	4,920,500
Total Net Operating Income and Expenses		-201,000	-63,500
Summary			
Grand Total Budget			
Total Income		4,573,800	4,857,000
Expense			
Total Salary and Benefits		3,018,000	3,108,700
Total Services and Supplies		1,731,800	1,786,000
Total Contributions to Others		25,000	25,800
Total Expense		4,774,800	4,920,500
Total Net Operating Income and Expenses		-201,000	-63,500
Allocations from Reserve Funds		201,000	63,500
Total Adjusted Net		0	0
Appropriation for Contingencies (Current Operations Reserve)		477,480	492,050

Paradise Recreation & Park District - General Fund (2510) Budget Resolution #24-XX-x-XXX

Fiscal Year:

2024-2025

Draft Attachment A

5/1/2024

Projected Equity				
Beginning Assigned		FY 2024-2025	FY 2024-2025	FY 2024-2025
Description	Code	Beginning Balance	Fund Allocation (TBD)	Projected Ending Balance
Treasury Reserve Funds				
Accumulated Capital Outlay (ACO)	1012	496,700	-	-
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
Ending Treasury Reserve Funds		500,000	-	3,300
Investment Reserves				
		1033		
CalPERS 115 Trust	1033.01	180,000	-	180,000
Capital Improvement & Acquisition	1033.02	9,849,728	(3,235,000)	6,614,728
Current Operations	1033.03	8,000,000	(201,000)	7,799,000
Designated Project/Special Use/Grant Matching	1033.04	1,000,000	(418,000)	582,000
Future Operations	1033.05	19,000,000	-	19,000,000
Technology	1033.06	150,000	(9,500)	140,500
Vehicle Fleet & Equipment	1033.07	770,000	(160,000)	610,000
Ending Investment Reserve Funds		38,949,728	(4,023,500)	34,926,228
Designated Treasury Funds		1100	274,600	(72,000)
Impact & Development		1119	1,177,300	(389,000)
Ending Assigned		40,901,628	(4,484,500)	34,540,528

Notes:

Additional income will be distributed per the reserve policy.

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

6.3 Attachment A

**Notice of Public Hearing
Paradise Recreation and Park District
Terry Ashe Recreation Center, Room B
6626 Skyway, Paradise, California
Wednesday, June 12, 2024 – 6:00 p.m.**

FY 2024-25 Paradise Recreation & Park District Operations Budget			
Draft			5/1/2024
Fund 2010			
Salaries and Employee Benefits		3,018,000	
Services and Supplies		1,731,800	
Contributions to Others		25,000	
Debt Service			
		4,774,800	
Allocations from General Fund (FY 2024-25 Funds)			
	Fund		
Imprest Reserve	1005		
Accumulated Capital Outlay (ACO)	1012		
General Reserve	1013		
Designated Treasury Funds	1100		
Sub-Division/Impact Fee Funds (Funds 2520-2528)	1119	1,177,300	
Reserves	1150		
CalPERS 115 Trust Reserve	1151		
Capital Improvement & Acquisition Reserve	1152		
Current Operations Reserve	1153		
Designated Project/Special Use/Grant Matching Reserve	1154		
Future Operations Reserve	1155		
Technology Reserve	1156		
Vehicle Fleet & Equipment Reserve	1157		
Construction in Progress (CIP)/Fixed Assets			0
Reserves for Future Expenditure			0
			1,177,300
Reserves			
Fund	Code	Amount	
Imprest Reserve	1005	300	
Accumulated Capital Outlay (ACO)	1012	496,700	
General Reserve	1013	3,000	
Designated Treasury Funds	1100	148,806	
Impact & Development	1119	790,446	
Reserves	1150	38,944,500	Maximum Reserve
CalPERS 115 Trust	1151	180,000	500,000
Capital Improvement & Acquisition	1152	9,781,000	25,000,000
Current Operations	1153	8,164,500	8,000,000
Designated Project/Special Use/Grant Matching	1154	765,000	1,500,000
Future Operations	1155	19,136,000	25,000,000
Technology	1156	153,000	150,000
Vehicle Fleet & Equipment	1157	765,000	1,000,000
		40,383,752	

6.3 Attachment A

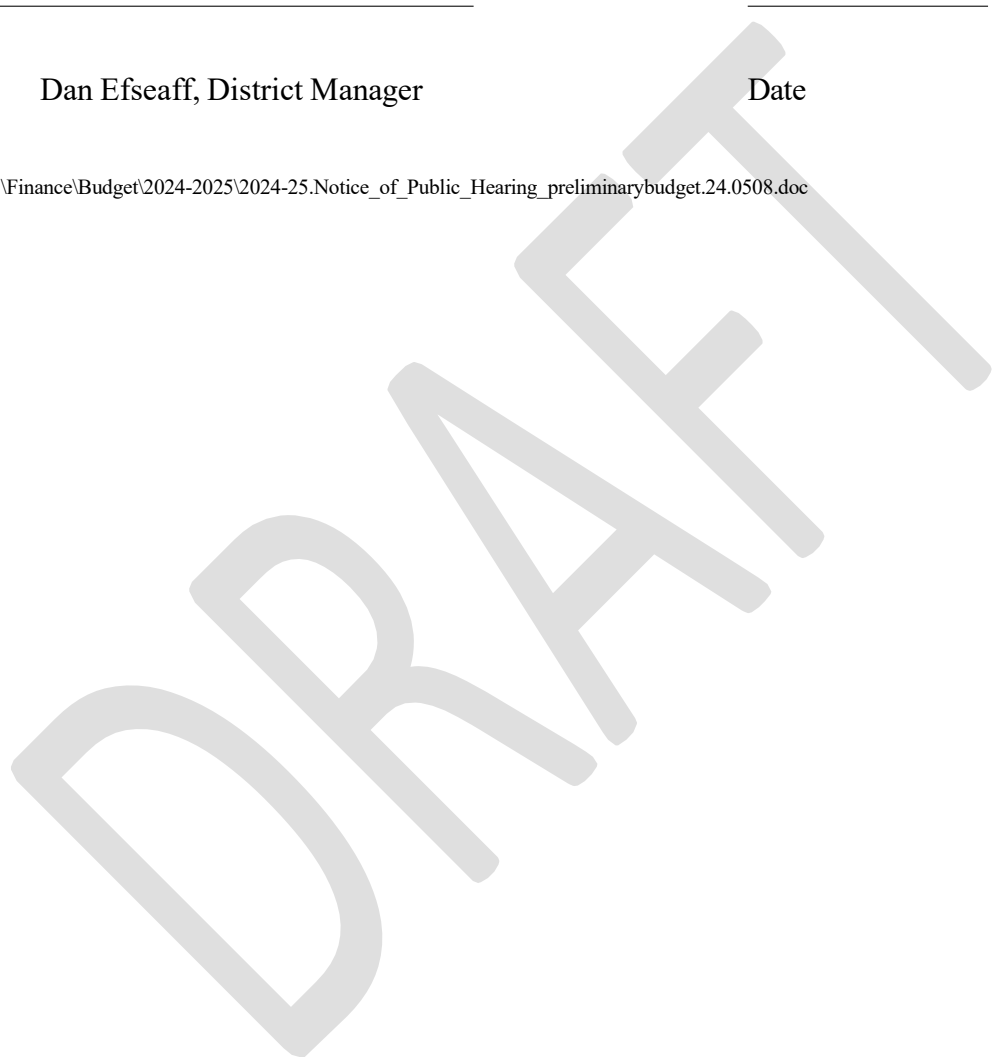
The preliminary budget above has been adopted and is available at the Paradise Recreation and Park District Business Office, 6626 Skyway, Paradise, CA from 9:00 a.m. to 3:00 p.m., Monday through Friday; on the District’s website at www.paradisepd.com; and at the Town of Paradise, 6626 Skyway, during business hours, for inspection by interested taxpayers.

On June 12, 2024, at 6:00 p.m. at the Terry Ashe Recreation Center in Room B, 6626 Skyway, Paradise, California, during a regular meeting of the Board of Directors, a Public Hearing has been set. 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:

Dan Efseaff, District Manager	Date

O:\Finance\Budget\2024-2025\2024-25.Notice_of_Public_Hearing_preliminarybudget.24.0508.doc





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

RESOLUTION #24-05-5-538

RESOLUTION OF THE PARADISE RECREATION AND PARK DISTRICT BOARD OF DIRECTORS NOMINATING AL MCGREEHAN AS A CANDIDATE TO SERVE AS A CHIEF FINANCIAL OFFICER OF THE CALIFORNIA ASSOCIATION OF RECREATION AND PARK DISTRICTS [CARPD] BOARD OF DIRECTORS

WHEREAS, the Paradise Recreation and Park District Board of Directors would like to nominate Al McGreehan as a candidate to serve as a Chief Financial Officer of the Board of Directors of the California Association of Recreation and Park Districts [CARPD]; and

WHEREAS, if selected, understand that the term of office is two years and that there will be approximately six meetings per year; and

WHEREAS, understand that CARPD will cover cost related travel and meals related to CARPD meetings; and

WHEREAS, the Paradise Recreation and Park District Board of Directors desires that Al McGreehan be approved as a representative of the Paradise Recreation and Park District on the CARPD Board of Directors.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District nominate Al McGreehan as a candidate to serve as a Chief Financial Officer of the Board of Directors of the California Association of Recreation and Park Districts [CARPD], and that the term of office is two years and that there is approximately six meetings per year, and that CARPD will cover the cost for travel and meals relating to CARPD meetings.

FURTHERMORE BE IT RESOLVED, that the Paradise Recreation and Park District Board of Directors desires that Al McGreehan is hereby approved as a representative of the Paradise Recreation and Park District on the California Association of Recreation and Park Districts [CARPD] Board of Directors.

PRPD Board of Directors

Resolution #24-05-5-538
Page -2-

PASSED AND ADOPTED by the Paradise Recreation and Park District Board of Directors on the 8th day of May 2024 by the following vote:

AYES: _____ NOES: _____ ABSTAIN: _____ ABSENT: _____

Robert Anderson, Board Chairperson

Steve Rodowick, Board Secretary

Res.24-05-5-538_Nominate.Al.McGreehan.CARPD.Chief.Financial.Officer

District Report**Meeting Date: May 8, 2024**

DATE: 4/23/2024
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report**1. Updates**

- a. Resolution #23-10-2-533 – The State asked for a correction on Resolution #23-10-2-533. On the last paragraph of the resolution, it stated, “Outdoor Equity Grants Program,” and they asked to have it corrected to the title of the program which is “Outdoor Education for All.” It then was resigned and sent back to the state.

2. Administrative and Visitor Services

- a. PRPD is moving forward with facilitating credit card transactions through our current recreation software (Sportsman) by switching to Namscorp, which will provide cheaper overall credit card processing fees and will allow for improved credit card transactions at the Paradise Pool and at Paradise Lake. Currently the Front Desk and recreation sites are using Square, and our online transactions use Authorize.net. This change of processor will affect the Front Desk, as well as assist the District Accountant for more fluidly integrated transactions.

3. Finance

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), and Meeder Investment (Attachment E), California Class (Attachment F) and CalPERS CERBT Report (Attachment G).
- b. Impact Fees - For the month of April, the District received a total of \$29,145.52 in impact fees.
- c. Investments –
- i. Five Star Bank Interest deposits: Investment Money Market = \$3,579.40 and Grant Money Market = \$2,390.20.
 - ii. Meeder Investment - \$95,556.37
 - iii. California Class - \$4,516.16
 - iv. Tri Counties Bank Money Market - \$1,579.69
- d. Updates – With the completion of the FY 2021-22 audit, we will immediately begin the following fiscal years audit.
- e. Preliminary Budget – The preliminary budget is presented in New Business 6.3.

4. Parks

- a. Defensible Space Clearing – The Maintenance staff started the defensible space clearing at required facilities. The first location was the site of the Gold Nugget Museum. Noble Park and Lower Bille Park should be completed by mid-May. (Figures 1-3)
- b. PRPD Pool – Staff have completed painting the pool gutters (Figure 4). We will be putting the pool on line in late April to ensure the chemicals are balanced and ready for the upcoming swim season.
- c. TARC Improvements – Maintenance replaced the wood chips with landscape rocks in front of the Tiny Tots entrance. This is a huge improvement, not just in curb appeal, but in staff time as well, as the wood chips required constant maintenance. With the wood chips being biodegradable, maintenance needed to regularly replace them and had to address the weeds that came up. When the rock was put in, the ground was covered with landscape cloth, which should reduce weeds significantly. This improvement in the long run will save the District a very considerable amount of money. The walking path at the point has been coming along quite well. Maintenance estimates the completion by the middle of May. (Figures 5-10)

5. Programs

- a. California Volunteers, Neighbor to Neighbor Grant – As part of an extensive on-boarding process, staff members have begun participation in a series of orientation meetings. Staff will be conducting an internal kickoff meeting in May.
- b. Ridge Hiking Association (RHA) – In April we hiked Table Mountain Hallow Falls Trail. The rain, streams, and waterfall were all a sight to see and made the wet socks worth it! Nine hikers joined the muddy adventure, rain gear and all. (Figure 11). Shout out to Maria Stiles Photography for the photos! She will be providing social media and photography support for the RHA. **Next Hike:** Big Chico Creek Ecological Reserve – Saturday May 11th, 2024 – Forest Therapy walk included and lead by CSU, Chico Ecotherapy Program.
- c. Kid's Free Fishing Day – The annual PRPD Kid's Fishing Day was held at Paradise Lake on Saturday, April 20 and began at 6:00am sharp (Figures 12-16). The three rainbow trout plants leading up to the event made for great fishing as many kids were catching fish. The event included a free raffle throughout the day, a largest fish contest, and hotdogs, chips, and a drink prepared by the Clampers. A total of 800 hotdogs were cooked and given out on both sides of the lake. The event was well attended with perfect weather and great conditions on the lake. PRPD received a grant to purchase fish from the Butte County Fish and Game Commission and a large donation from FFF Sports. Other sponsors of the event included: Paradise Grocery Outlet, Bunch Electric, Les Schwab Tires, Ridge Financial Planning, Brown's Plumbing, Michael Marsey Construction, Trilogy Construction, Mountain Mike's Pizza, Rare Air, Cal Skate, Paradise Playdium, The Day Family, Anthony Rudick, Garner Built, Mike Johns, and the Paradise Clampers. A special thanks goes out to Lori McCoslin and Kristen Dehart for a successful sponsorship effort.
- d. Gold Nugget Craft Fair – The 45th annual Gold Nugget Craft Fair was held on April 27th and 28th at the Terry Ashe Recreation Center and Park. As of April 26th, there were 80 craft and food vendor spots sold. The total spots sold for the 2023 craft fair was 75.
- e. Outdoor Education for All – Staff ran field trips, excursions, and held meetings in accordance with the grant requirements.
 - i. Elements Youth Advisory Council
 - 1) Skill Share – Santy Gray from Butte College engaged the students in a discussion regarding self-confidence, navigating social challenges, and speaking in public.
 - 2) Clubhouse Meeting – Participants worked on themes and presentation styles for the upcoming culminating presentation to the PRPD Board of Directors.
 - 3) Excursion – Introduction to Rock Climbing at Acker Gymnasium. Half a dozen participants learned the basics of knot tying, belaying, and safe climbing practices. (Figure 17)
 - ii. Healing Trauma Through Nature – 9 field trips were hosted for the Butte Office of Education in April.
 - 1) Butte County Community School and Mesa Vista School – several classes joined PRPD staff for excursions to Table Mountain, for rock climbing at Monkey Face – aka the "Lean of Faith", and for Fishing at Paradise Lake. (Figure 18)

6. Outreach

- a. Social Media - Staff have been working on increasing the number of posts made to better engage with the public and highlight our amazing programs, classes, events, and parks.

7. Volunteer Program

- a. Tree Care, Noble Park – CSU, Chico Cats in the Community joined staff at Noble Park to apply mulch around the newly planted trees. Mulch with help with water retention and weed mitigation. Volunteers were able to mulch 60 trees! Staff is planning another volunteer day to complete the remaining trees. Shout out to Camp Fire Restoration Project for providing an oak tree giveaway for volunteers and anyone needing trees. (Figure 19-20)
- b. Doom the Broom, Moore Road Ball Park – Community volunteers, California Climate Action Corps, and California Conservation Corps removed the remaining broom at Moore Road Ball Park. There was a condensed area of Broom near the horse area that is now cleared of a fire hazard and allows more space for native plants to thrive. (Figures 21-22). On broom removal days we encourage volunteers to not remove or trample on native species

within the work area by providing a native vs. non-native talk at the beginning. Shout out to Sarah T., a climate action fellow with Butte County Fire Safe Council who provided a fireside talk about fire adapted plants.

Next volunteer opportunity (Doom the Broom): May 17th – Friday from 10am – 1pm at Crain Memorial Park.

- c. Love Paradise Make A Difference Day, Bille Park – Community wide volunteer day to make a difference. PRPD was one host site of many on the Ridge with over 200 volunteers supporting the community effort. At Bille Park Butte County Fire Safe Council joined us in leading Achieve Charter School 3rd and 4th graders in invasive plant removal. (Figure 23) Camp Fire Restoration Project provided a tree giveaway for volunteers to take home.
- d. Pollinator Garden, Terry Ashe Recreation Center – The planting project was on the list of projects for Love Paradise Make A Difference Day but was postponed until the walking path and planting locations are ready. Planting date TBD. Shout out to maintenance for working on the walking path! (Figure 24)
- e. Eagle Scout Project – Staff are currently working on the review of invasive plant guide.
- f. Chocolate Festival 2024 – Staff and volunteers have attended the mandatory volunteer orientation to receive roles, expectations, and final details before volunteering on May 10 -11. A group of 6 PRPD volunteers will be showing our support on the day of the event.

8. Project Development

- a. State Grant Reimbursement – Based on recent submissions of invoices and grant billing from the State, reimbursement checks take about 10 weeks.

9. Upcoming

- a. Concow/Yankee Hill Public Engagement Meeting – Concow/Yankee Hill public input meeting discussing recreation and community needs at Crain Park Wednesday June 19th from 10:00 am – 12:00 noon.
- b. Budget Hearing – Staff will finalize budget documents in anticipation of the June 12, 2024, Board of Directors Meeting.

Photographs

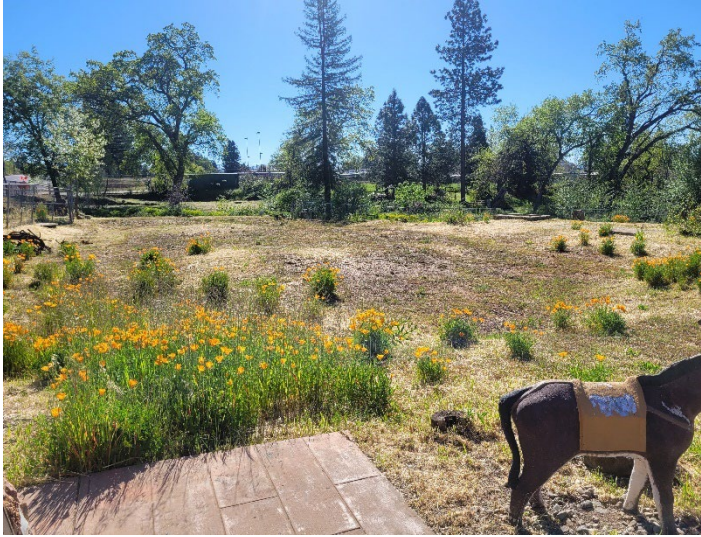


Figure 1. Defensible Clearing at the Gold Nugget Museum site- Before



Figure 2. Defensible Clearing at the Gold Nugget Museum site- After



Figure 3. Defensible Clearing at the Gold Nugget Museum site- After



Figure 4. Maintenance employee painting the gutters at the pool.



Figure 5. The maintenance crew removed the bark at the TARC and replaced it with rock.



Figure 6. The maintenance crew removed the bark at the TARC and replaced it with rock.



Figure 7. The maintenance crew removed the bark at the TARC and replaced it with rock.



Figure 8. The maintenance crew clearing an area for the new walking path.



Figure 9. Part of the new walking path at the TARC.



Figure 10. Part of the new walking path at the TARC.



Figure 11. Ridge Hiking Association did a hike on the Table Mountain Hallow Falls Trail.



Figure 12. 2024 Kids Fishing Day.



Figure 13. 2024 Kids Fishing Day.



Figure 14. 2024 Kids Fishing Day.



Figure 15. 2024 Kids Fishing Day.



Figure 16. 2024 Kids Fishing Day.



Figure 17. The Youth Advisory Council getting a introduction to rock climbing at Acker Gymnasium.



Figure 18. 1) Butte County Community School and Mesa Vista School went to Table Mountain, for rock climbing at Monkey Face.



Figure 19. Chico Cats in the Community joined staff at Noble Park to apply mulch around the newly planted trees



Figure 20. Camp Fire Restoration Project provided a tree giveaway for volunteers to take home.



Figure 21. CCC Crew removed the remaining broom at Moore Road Ball Park.



Figure 22. Butte County Fire Safe Council who provided a fireside talk about fire adapted plants.



Figure 23. Volunteers helping doom the broom during Love Paradise's Make A Difference Day at Bille Park.



Figure 24. The maintenance crew posing for a picture while working on the walking path for the Pollinator Garden at the TARC.

Attachments:

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

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/BOD.Templates/2023.XX.BOD.Meeting.Example/2023.XXXX.BOD.District.Report.Template_22.1207.docx
5/1/2024

9:50 AM

05/01/24

Accrual Basis

PRPD
Balance Sheet
As of April 30, 2024

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	55,012.39
1001 · Tri Counties Bank Checking	196,546.63
1003 · Five Star Bank - Payroll	40,021.66
1005 · Petty Cash	300.00
1008 · North Valley Community Found	3,154.88
1010 · Treasury Cash - 2510	
1011 · General Operating	-770,699.48
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	20,000.00
Total 1010 · Treasury Cash - 2510	-139,999.48
1030 · Investments	
1031 · Five Star Bank Money Market	45,901.07
1032 · Five Star Bank Grant M. M.	687,803.39
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	4,490.52
1033.02 · Capital Improvment & Acquisit	10,036,845.77
1033.03 · Current Operations	5,971,457.86
1033.04 · Desig Proj/Sp Use/Grant Match	1,015,236.00
1033.05 · Future Operations	19,405,900.18
1033.06 · Technology	153,247.19
1033.07 · Vehicle Fleet & Equipment	786,236.00
Total 1033 · Investment Reserves	37,373,413.52
1034 · US Bank (Meeder Investments)	-88,301.51
1035 · Tri Counties Bank	506,727.68
1036 · California Class	4,356.41
Total 1030 · Investments	38,529,900.56
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	
1114.1 · Parks & Facilities Donations	10,817.21
1114.2 · Recreation Donations	
1114.3 · Scholarship Donations	11,998.93
1114.2 · Recreation Donations - Other	6,454.35
Total 1114.2 · Recreation Donations	18,453.28
1114.4 · General Donations	23,541.25
Total 1114 · Designated Donations-2514	52,811.74
Total 1100 · Designated Treasury Funds	112,921.00
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	9,910.58
1121 · Park Acqui Unincorp - 2521	44,183.85
1122 · Park Dev Unincorp - 2522	154,078.28
1124 · District Fac Unincorp - 2524	58,551.38
1126 · Park Acqui Incorp - 2526	211,238.19
1127 · Park Dev Incorp - 2527	618,343.77
1128 · District Fac Incorp - 2528	648.03
Total 1119 · Impact Fees	1,096,954.08
Total Checking/Savings	39,894,811.72
Other Current Assets	
1310 · Miscellaneous Receivables	-0.02

9:50 AM
05/01/24
Accrual Basis

PRPD
Balance Sheet
As of April 30, 2024

	Apr 30, 24
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
Total 1500 · FMV Adjustments	5,057.76
Total Other Current Assets	5,057.74
Total Current Assets	39,899,869.46
Fixed Assets	
1710 · Land	975,695.91
1715 · Land Development	19,349.00
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,398,496.78
1740 · Vehicles	110,908.61
1798 · Accum Depr - Furn Fixture Equip	-332,563.00
1799 · Accum Depr - Buildings	-4,441,294.77
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	13,004.00
1810.3 · CIP-Buffer Study (BRIC)	81,204.73
1810.4 · CIP-OHV Study	3,208.03
Total 1810 · CIP-Planning	254,689.03
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	33,501.12
1820.2 · Buffer (TNC)	74,164.34
Total 1820 · CIP-Acquisition	107,665.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	218,083.31
1830.3 · CIP-Per Capita Program (PCP)	32,000.00
Total 1830 · CIP-Development	250,663.32
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.10 · CIP-GameTime Playground (GT)	193.50
1840.2 · CIP-Cal Recycle	248,661.52
1840.4 · CIP-RTGGP Trails Grant	42,569.14
1840.5 · Existing Park Improvements	450,276.63
1840.6 · CIP-California ReLeaf (CRL)	26,230.64
1840.7 · Recovery Projects	11,347.69
1840.8 · CIP-Rotary Grant (PRF)	7,190.49
1840.9 · CIP-Rural Rec & Tourism (RRT)	14,459.50
Total 1840 · CIP-Facility & Park Amenities	802,176.28
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	173.56
1850.2 · Elements Grant (CNRA)	96,799.82
1850.3 · Far Northern Grant (FNRC)	19,023.35
Total 1850 · CIP-Programs	115,996.73
1800 · Construction in Progress - Other	86,521.96
Total 1800 · Construction in Progress	1,617,712.78
Total Fixed Assets	5,099,218.84
Other Assets	
1900 · PCV Promissory Note	300,322.00

9:50 AM
05/01/24
Accrual Basis

PRPD
Balance Sheet
As of April 30, 2024

	Apr 30, 24
1950 · Deferred Outflow - Pension	225,719.00
Total Other Assets	526,041.00
TOTAL ASSETS	45,525,129.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	65,693.71
Total Accounts Payable	65,693.71
Other Current Liabilities	
2100 · Payroll Liabilities	
2120 · Payroll Taxes Payable	-11,889.76
2130 · Health Benefits Payable	-25,374.43
2140 · FSA payable	-1,200.28
2160 · 457 Retirement Payable	-500.00
2170 · CalPers Payable	33,048.94
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	15,754.27
2193 · Vacation leave payable	41,590.04
Total 2190 · Accrued Leave Payable	57,344.31
Total 2100 · Payroll Liabilities	51,426.28
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	193,264.00
2440 · Deferred CIP Revenue	200,000.00
Total 2400 · Deferred Revenue	393,264.00
Total Other Current Liabilities	445,690.28
Total Current Liabilities	511,383.99
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	60,174.29
2805 · CalPers Pension Liability	188,475.00
2806 · OPEB Liability	309,317.00
Total Long Term Liabilities	557,966.29
Total Liabilities	1,069,350.28
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
Total 3000 · General Fund Balances-2510	901,149.99
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	886,393.39
Total 3200 · Designated Fund Balances	1,024,225.15
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	40,342,026.91
3999 · Opening Balance Equity	-354,580.80

9:50 AM

05/01/24

Accrual Basis

PRPD
Balance Sheet
As of April 30, 2024

	Apr 30, 24
Net Income	-645,737.41
Total Equity	44,455,779.02
TOTAL LIABILITIES & EQUITY	45,525,129.30

10:04 AM

PRPD

Profit & Loss Budget vs. Actual

05/01/24

July 2023 through April 2024

Accrual Basis

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	652,120.75	1,146,000.00	-493,879.25	56.9%
4200 · Impact Fee revenue	103,866.05	103,000.00	866.05	100.8%
4300 · Program Income	235,089.29	314,000.00	-78,910.71	74.9%
4350 · Concession & Merchandise sales	0.00	1,600.00	-1,600.00	0.0%
4400 · Donation & Fundraising Income	24,765.70	75,000.00	-50,234.30	33.0%
4500 · Grant Income	240,585.28	1,250,000.00	-1,009,414.72	19.2%
4600 · Other Revenue	24,320.06	485,000.00	-460,679.94	5.0%
4900 · Interest Income	897,198.64	1,187,200.00	-290,001.36	75.6%
Total Income	2,177,945.77	4,561,800.00	-2,383,854.23	47.7%
Gross Profit	2,177,945.77	4,561,800.00	-2,383,854.23	47.7%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	1,429,163.72	2,079,700.00	-650,536.28	68.7%
5020 · Employer Taxes	111,073.95	165,900.00	-54,826.05	67.0%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	13,516.72			
5030.2 · Admin Fee for Active	340.04			
5030.3 · Admin Fee for Retired	137.40			
5030 · Employee Benefits - Other	257,644.81	504,300.00	-246,655.19	51.1%
Total 5030 · Employee Benefits	271,638.97	504,300.00	-232,661.03	53.9%
5040 · Workers Comp Expense	101,099.00	97,900.00	3,199.00	103.3%
5060 · Other Personnel Costs	6,705.28	14,400.00	-7,694.72	46.6%
5000 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 5000 · Payroll Expenses	1,919,680.92	2,862,200.00	-942,519.08	67.1%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	1,093.30	3,400.00	-2,306.70	32.2%
5120 · Program Contract Labor	13,158.40	9,500.00	3,658.40	138.5%
5130 · Program Supplies	41,517.67	36,900.00	4,617.67	112.5%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
Total 5100 · Program Expenses	55,769.37	49,800.00	5,969.37	112.0%
5140 · Fundraising Expense	0.00	4,000.00	-4,000.00	0.0%
5200 · Advertising & Promotion	4,230.56	24,500.00	-20,269.44	17.3%
5220 · Bank & Merchant Fees	5,349.56	5,300.00	49.56	100.9%
5230 · Contributions to Others	9,052.00	20,000.00	-10,948.00	45.3%
5240 · Copying & Printing	13,787.13	17,700.00	-3,912.87	77.9%
5260 · Dues, Mbrshps, Subscr, & Pubs	32,337.38	30,000.00	2,337.38	107.8%
5270 · Education, Training & Staff Dev	4,220.41	17,800.00	-13,579.59	23.7%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	6,999.39	16,000.00	-9,000.61	43.7%
5284 · Program ET&F	99.43	8,400.00	-8,300.57	1.2%
5286 · Small Tools & Equipment	8,249.72	53,700.00	-45,450.28	15.4%
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00	0.00	0.0%
Total 5280 · Equip., Tools & Furn (<\$5k)	15,348.54	78,100.00	-62,751.46	19.7%
5290 · Equipment Rental	89,176.42	171,100.00	-81,923.58	52.1%
5300 · Insurance	144,704.00	117,000.00	27,704.00	123.7%
5310 · Interest Expense	-1.94	400.00	-401.94	-0.5%
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	7,789.68	44,800.00	-37,010.32	17.4%
5334 · Legal	1,485.00	6,000.00	-4,515.00	24.8%
5336 · Engineering	0.00	300,000.00	-300,000.00	0.0%
5338 · Other Prof. & Outside Labor	109,092.21	310,000.00	-200,907.79	35.2%
5330 · Professional & Outside services - Other	0.00	0.00	0.00	0.0%
Total 5330 · Professional & Outside services	118,366.89	660,800.00	-542,433.11	17.9%

10:04 AM

05/01/24

Accrual Basis

PRPD
Profit & Loss Budget vs. Actual
 July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Bu...
5340 · Postage & Delivery	414.68	1,500.00	-1,085.32	27.6%
5350 · Rent-Facility use fees	18,451.03	23,700.00	-5,248.97	77.9%
5360 · Repair & Maintenance				
5361 · Building R&M	2,982.82	7,000.00	-4,017.18	42.6%
5362 · Equipment R&M	3,367.24	20,000.00	-16,632.76	16.8%
5363 · General R&M	3,523.95	8,000.00	-4,476.05	44.0%
5364 · Grounds R&M	39,116.20	72,800.00	-33,683.80	53.7%
5365 · Pool R&M	29,809.75	40,000.00	-10,190.25	74.5%
5366 · Vehicle R&M	12,462.18	15,000.00	-2,537.82	83.1%
5367 · Janitorial	10,862.85	13,400.00	-2,537.15	81.1%
5368 · Security	3,506.80	3,600.00	-93.20	97.4%
5369 · Vandalism	848.76	2,400.00	-1,551.24	35.4%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
Total 5360 · Repair & Maintenance	106,480.55	182,200.00	-75,719.45	58.4%
5370 · Supplies - Consumable				
5372 · Office Supplies	11,719.40	15,000.00	-3,280.60	78.1%
5374 · Safety & staff supplies	7,540.89	15,000.00	-7,459.11	50.3%
5370 · Supplies - Consumable - Other	0.00	0.00	0.00	0.0%
Total 5370 · Supplies - Consumable	19,260.29	30,000.00	-10,739.71	64.2%
5380 · Taxes, Lic., Notices & Permits	8,072.47	8,000.00	72.47	100.9%
5390 · Telephone & Internet	19,939.82	19,800.00	139.82	100.7%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	2,267.07	11,000.00	-8,732.93	20.6%
5404 · Fuel	27,528.61	44,000.00	-16,471.39	62.6%
5406 · Meals	7,382.29	9,000.00	-1,617.71	82.0%
5408 · Mileage & Auto Allowance	537.78	2,000.00	-1,462.22	26.9%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
Total 5400 · Transportation, Meals & Travel	37,715.75	66,000.00	-28,284.25	57.1%
5410 · Utilities				
5412 · Electric & Gas	72,914.59	135,700.00	-62,785.41	53.7%
5414 · Water	22,583.03	32,000.00	-9,416.97	70.6%
5416 · Garbage	16,245.62	30,000.00	-13,754.38	54.2%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5410 · Utilities	111,743.24	197,700.00	-85,956.76	56.5%
Total Expense	2,734,099.07	4,587,900.00	-1,853,800.93	59.6%
Net Ordinary Income	-556,153.30	-26,100.00	-530,053.30	2,130.9%
Other Income/Expense				
Other Expense				
9999 · Misc. Expense	28.00			
Total Other Expense	28.00			
Net Other Income	-28.00			
Net Income	-556,181.30	-26,100.00	-530,081.30	2,131.0%

10:03 AM
05/01/24
Accrual Basis

PRPD
Profit & Loss
April 2024

	Apr 24
Ordinary Income/Expense	
Income	
4200 · Impact Fee revenue	29,145.52
4300 · Program Income	28,975.52
4400 · Donation & Fundraising Income	124.93
4600 · Other Revenue	143.00
4900 · Interest Income	103,651.93
Total Income	162,040.90
Gross Profit	162,040.90
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	122,716.92
5020 · Employer Taxes	9,869.42
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,390.15
5030.2 · Admin Fee for Active	32.31
5030.3 · Admin Fee for Retired	14.46
5030 · Employee Benefits - Other	28,960.73
Total 5030 · Employee Benefits	30,397.65
5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	80.80
Total 5000 · Payroll Expenses	163,064.79
5100 · Program Expenses	
5130 · Program Supplies	9,755.61
Total 5100 · Program Expenses	9,755.61
5220 · Bank & Merchant Fees	445.95
5240 · Copying & Printing	518.04
5260 · Dues, Mbrshps, Subscr, & Pubs	1,755.82
5270 · Education, Training & Staff Dev	-690.00
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	26.93
5284 · Program ET&F	4.18
5286 · Small Tools & Equipment	1,438.40
Total 5280 · Equip., Tools & Furn (<\$5k)	1,469.51
5290 · Equipment Rental	773.03
5310 · Interest Expense	-6.47
5330 · Professional & Outside services	
5332 · Accounting	2,714.40
5338 · Other Prof. & Outside Labor	27,839.86
Total 5330 · Professional & Outside services	30,554.26
5350 · Rent-Facility use fees	2,116.50
5360 · Repair & Maintenance	
5361 · Building R&M	63.34
5362 · Equipment R&M	214.43
5363 · General R&M	710.73
5364 · Grounds R&M	11,054.23
5365 · Pool R&M	1,820.42
5366 · Vehicle R&M	15.00
5367 · Janitorial	789.12
5368 · Security	1,305.50
Total 5360 · Repair & Maintenance	15,972.77
5370 · Supplies - Consumable	
5372 · Office Supplies	1,055.65
5374 · Safety & staff supplies	1,394.16
	27,849.81

10:03 AM
05/01/24
Accrual Basis

PRPD
Profit & Loss
April 2024

	Apr 24
Total 5370 · Supplies - Consumable	2,449.81
5390 · Telephone & Internet	3,470.49
5400 · Transportation, Meals & Travel	
5404 · Fuel	2,810.82
5406 · Meals	412.95
Total 5400 · Transportation, Meals & Travel	3,223.77
5410 · Utilities	
5412 · Electric & Gas	5,293.74
5416 · Garbage	1,587.10
Total 5410 · Utilities	6,880.84
Total Expense	241,754.72
Net Ordinary Income	-79,713.82
Other Income/Expense	
Other Expense	
9999 · Misc. Expense	28.00
Total Other Expense	28.00
Net Other Income	-28.00
Net Income	-79,741.82

**Paradise Recreation & Park District
Investment & Reserves Report
30-Apr-24**

Summary	Maximum	6/30/2023	FY 2023-2024	FY 2023-2024	4/30/2024	Annual
Reserve Funds	Target	Balance	Allocated	Interest	Balance	Funding Goal
CalPERS 115 Trust	500,000	180,648.33	0.00	3,836.16	184,484.49	30,000
Capital Improvement & Acquisition	25,000,000	9,659,983.90	0.00	205,134.59	9,865,118.49	100,000
Current Operations	8,000,000	8,147,587.88	0.00	173,018.11	8,320,605.99	50,000
Designated Project/Special Use/Grant Matching	1,500,000	763,836.35	0.00	16,220.45	780,056.80	50,000
Future Operations	25,000,000	19,095,909.13	0.00	405,511.19	19,501,420.32	100,000
Technology	150,000	152,767.27	0.00	3,244.09	156,011.36	5,000
Vehicle Fleet & Equipment	1,000,000	763,836.35	0.00	16,220.45	780,056.80	75,000
Total Reserves Funds	61,150,000	38,764,569.23	0.00	823,185.04	39,587,754.26	410,000

Detail	FY 2023 - 2024	
Reserve Accounts	4/30/2024	Interest Earned
CalPERS 115 Trust	184,484.49	459.37
Capital Improvement & Acquisition	9,865,118.49	24,564.27
Current Operations	8,320,605.99	20,718.41
Designated Project/Special Use/Grant Matching	780,056.80	1,942.35
Future Operations	19,501,420.32	48,558.78
Technology	156,011.36	388.47
Vehicle Fleet & Equipment	780,056.80	1,942.35
General Operating	1,979,406.91	5,077.92
Sub-Total Reserve Accounts	41,627,070.17	103,651.93
Total Reserve Accounts	37,720,759.73	

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
Grant Money Market Account	690,202.91	(0.00)	2,390.20	692,593.11
Five Star Investment Money Market	1,033,598.47	0.00	3,579.40	1,037,177.87
Payroll Interest Checking	40,024.16	(0.00)	1.68	40,025.84
Total Five Star	1,763,825.54	(0.00)	5,971.28	1,769,796.82

Mechanics	Deposits	Checks/Fees
Checking (as of Mar 31, 2024)	279,297.95	196.60
Total	7,395.00	286,496.35

Tri Counties	Deposits	Checks/Fees
Money Market (as of Mar 31, 2024)	505,147.99	0.00
Checking	132,368.54	180.25
Total	637,516.53	180.25

Total in interest earning accounts	39,777,052.90	107,623.50
Other Investment Income		0.00
Total		107,623.50

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



Paradise Recreation & Park District - Operating Account

Monthly Investment Report
March 31, 2024

Your Investment Representative:

Jim McCourt
(614) 923-1151
jmccourt@meederinvestment.com

For questions about your account please contact your investment representative or contact publicfundsoperations@meederinvestment.com
Dublin, Ohio | Lansing, Michigan | Long Beach, California | Austin, Texas | 866-633-3371 | www.meederpublicfunds.com

Paradise Recreation & Park District - Operating Account

PORTFOLIO SUMMARY

As of March 31, 2024



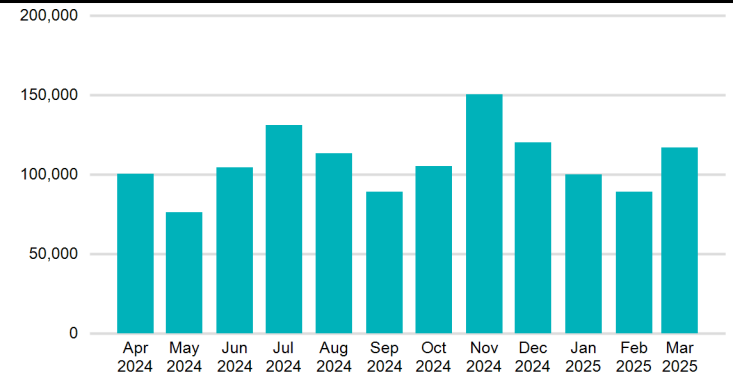
MONTHLY RECONCILIATION

Beginning Book Value	34,855,043.08
Contributions	
Withdrawals	
Prior Month Management Fees	(2,365.45)
Prior Month Custodian Fees	(295.81)
Realized Gains/Losses	25,842.00
Gross Interest Earnings	72,375.63
Ending Book Value	34,950,599.45

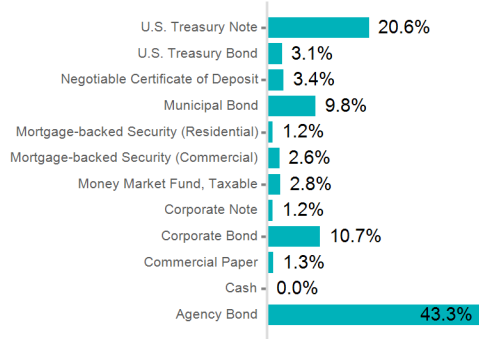
PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	4.63%
Portfolio Effective Duration	2.11 yrs
Weighted Average Maturity	2.31 yrs
Weighted Average Life	2.51 yrs

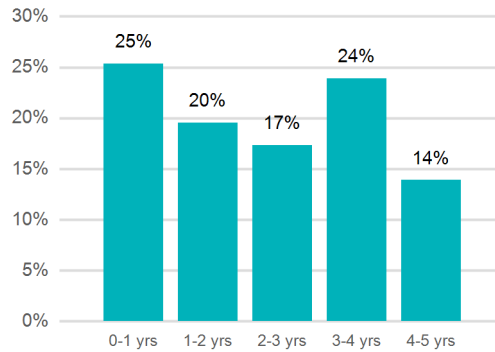
PROJECTED MONTHLY INCOME SCHEDULE



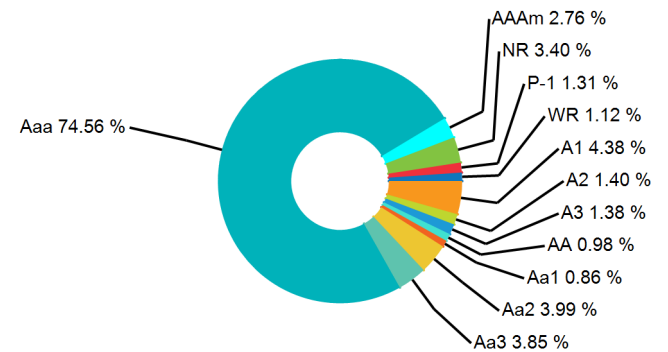
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY



Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of March 31, 2024



CUSIP	SECURITY DESCRIPTION	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025
023135BR6	Amazon.com, Inc. 1.200% 06/03/2027			4,500						4,500			
037833DB3	Apple Inc. 2.900% 09/12/2027						7,250						7,250
05531FBB8	Truist Financial Corporation 2.850% 10/26/2024	7,125						27,305					
05580AS39	BMW Bank of North America 4.800% 11/10/2025		5,744						5,807				
06740KRH2	Barclays Bank Delaware 4.950% 11/17/2025		5,924						5,989				
13063D2T4	California, State of 5.500% 10/01/2025	5,500						5,500					
14913R2Y2	Caterpillar Financial Services Corporation 4.900% 01/17/2025				12,250						11,180		
166764BX7	Chevron Corporation 1.995% 05/11/2027		3,491						3,491				
178180GS8	City National Corporation 4.900% 11/24/2025		5,937						6,002				
20772KAG4	Connecticut, State of 3.230% 01/15/2025				8,075						27,505		
250375LA8	Desert Community College District 3.000% 08/01/2027					4,800						4,800	
2546732B1	Discover Bank 4.900% 11/30/2027		5,937						6,002				
3130AAAG3	FHLB 2.625% 12/11/2026			4,791						4,791			
3130ALF25	FHLB 0.400% 11/26/2024					1,150			51,417				
3130ALGR9	FHLB 0.85% 02/26/26					1,275						1,275	
3130ALHH0	FHLB 0.960% 03/05/2026						1,560						1,560
3130ALNU4	FHLB 0.680% 03/24/2025						1,530						44,366
3130AMHH8	FHLB 0.410% 08/01/2024			882		32,802							
3130AMWV0	FHLB 1.000% 07/07/2028				2,500						2,500		
3130AMWW8	FHLB 1.100% 09/30/2026						1,705						1,705
3130AN4D9	FHLB 0.750% 06/30/2025			1,594						1,594			

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of March 31, 2024



CUSIP	SECURITY DESCRIPTION	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025
3130AP3A1	FHLB 0.850% 06/29/2026						1,594						1,594
3130AQBD4	FHLB 1.200% 12/30/2024			2,700						36,752			
3130AQF65	FHLB 1.250% 12/21/2026			2,188						2,188			
3130AQUG6	FHLB 1.770% 11/25/2025		4,425						4,425				
3130ATND5	FHLB 4.375% 09/13/2024						9,085						
3130ATT31	FHLB 4.500% 10/03/2024	11,250						14,205					
3130AXEL8	FHLB 4.750% 09/08/2028						9,619						9,619
313373B68	FHLB 4.375% 03/13/2026						8,422						8,422
3133EAG44	FFCB 2.630% 08/03/2026					4,050						4,050	
3133ELC28	FFCB 0.730% 05/27/2025		1,643						1,643				
3133ELY32	FFCB 0.550% 07/22/2026				825						825		
3133EM5W8	FFCB 0.680% 09/22/2025						1,445						1,445
3133EMQG0	FFCB 0.320% 02/10/2025					680						42,054	
3133EMUP5	FFCB 0.710% 04/01/2025	1,509						1,509					
3133EN5N6	FFCB 4.000% 01/06/2028				9,400						9,400		
3133ENEQ9	FFCB 1.640% 05/24/2027		2,870						2,870				
3133ENKG4	FFCB 1.470% 01/11/2027				3,491						3,491		
3133ENL99	FFCB 3.375% 09/15/2027						5,906						5,906
3133ENZ37	FFCB 4.875% 01/10/2025				10,359						10,332		
3133EPFU4	FFCB 3.500% 04/12/2028	9,625						9,625					
3133EPNH4	FFCB 3.875 06/21/2028			9,688						9,688			
3133XG6E9	FHLB 5.750% 06/12/2026			10,494						10,494			
3133XVDG3	FHLB 4.375% 09/13/2024						5,435						
3135G06J7	FNMA 0.650% 12/10/2025			1,056						1,056			
3136G4G56	FNMA 0.450% 07/29/2024				30,716								

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of March 31, 2024



CUSIP	SECURITY DESCRIPTION	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025
3137BLVK1	Federal Home Loan Mortgage Corporation 3.116% 07/25/2025	805	759	713	667	620	573	527	480	432	385	337	290
3137BVZ82	Federal Home Loan Mortgage Corporation 3.430% 01/25/2027	1,123	1,092	1,060	1,029	997	966	934	902	870	838	806	774
3137HAST4	Federal Home Loan Mortgage Corporation 4.850% 09/25/2028	1,662	1,635	1,607	1,578	1,550	1,522	1,493	1,465	1,436	1,407	1,378	1,349
378612AH8	Glendora, City of 1.988% 06/01/2025			4,274						4,274			
4497W0FE3	ING (U.S.) Funding LLC 06/14/2024			19,902									
48133U5Z1	JPMorgan Chase Financial Company LLC 5.200% 05/24/2024		11,050										
692039SE1	Oxnard Union High School District 0.852% 08/01/2024					30,919							
69371RR57	PACCAR Financial Corp. 0.900% 11/08/2024		2,138						36,499				
70914PW40	Pennsylvania, Commonwealth of 0.950% 08/01/2025					1,900						1,900	
742651DP4	PEFCO 2.450% 07/15/2024				17,934								
742651DZ2	PEFCO 3.900% 10/15/2027	9,263						9,263					
742651EA6	PEFCO 4.300% 12/15/2028			9,272						12,363			
742718GF0	Procter & Gamble Company, The 4.350% 01/29/2029				10,875						10,875		
76913CBB4	Riverside, County of 2.963% 02/15/2027					7,408						7,408	
795451CJ0	Sallie Mae Bank 5.000% 11/18/2025		6,058						6,125				
799017WC8	San Mateo Union High School District 2.187% 09/01/2027						5,468						5,468
801139AE6	Santa Ana, City of 1.176% 08/01/2026					2,234						2,234	
86787EBC0	Truist Bank 3.200% 04/01/2024	17,872											

Paradise Recreation & Park District - Operating Account

PROJECTED INCOME SCHEDULE

As of March 31, 2024



CUSIP	SECURITY DESCRIPTION	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025
880591EU2	TNNLL 2.875% 02/01/2027					5,031						5,031	
880591EZ1	TVA 3.875% 03/15/2028						11,625						11,625
9128284N7	UST 2.875% 05/15/2028		7,188						7,188				
9128286A3	UST 2.625% 01/31/2026				3,938						3,938		
9128286S4	UST 2.375% 04/30/2026	5,047						5,047					
9128286X3	UST 2.125% 05/31/2026		4,516						4,516				
912828U24	UST 2.000% 11/15/2026		5,750						5,750				
912828YQ7	UST 1.625% 10/31/2026	4,469						4,469					
91282CEF4	UST 2.500% 03/31/2027						4,375						4,375
91282CEN7	UST 2.750% 04/30/2027	4,813						4,813					
91282CEW7	UST 3.250% 06/30/2027			8,125						8,125			
91282CFB2	UST 2.750% 07/31/2027				7,563						7,563		
91282CFE6	UST 3.125% 08/15/2025					7,031						7,031	
91282CFM8	UST 4.125% 09/30/2027						11,344						11,344
91282CFP1	UST 4.250% 10/15/2025	9,563						9,563					
91282CFU0	UST 4.125% 10/31/2027	11,034						11,034					
91282CGC9	UST 3.875% 12/31/2027			10,559						10,559			
91282CGH8	UST 3.500% 01/31/2028				10,063						10,063		
91282CHX2	UST 4.375% 08/31/2028					10,828						10,828	
91282CJR3	UST 3.750% 12/31/2028			11,250						11,250			
TOTAL		100,659	76,156	104,653	131,262	113,276	89,423	105,285	150,570	120,370	100,301	89,133	117,090

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of March 31, 2024



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Cash and Cash Equivalents											
CASH	Custodial Cash	3/28/2024 3/28/2024	\$1,593.75	\$1,593.75	\$1,593.75	0.00%	0.003 0.003	\$1.00 \$1,593.75	\$0.00	0.00%	
31846V567	First American Funds, Inc.	3/28/2024 3/28/2024	\$985,078.44	\$985,078.44	\$985,078.44	5.19%	0.003 0.003	\$1.00 \$985,078.44	\$0.00	2.76%	AAAm
	SubTotal		\$986,672.19	\$986,672.19	\$986,672.19	5.18%		\$986,672.19	\$0.00	2.77%	
Agency Bond											
742651DP4	PEFCO 2.450% 07/15/2024	11/21/2022 11/22/2022	\$350,000.00	\$336,353.50	\$336,353.50	4.94%	0.299 0.293	\$99.12 \$346,909.50	\$10,556.00	0.97%	Aaa AA+
3136G4G56	FNMA 0.450% 07/29/2024	11/3/2022 11/4/2022	\$400,000.00	\$370,184.00	\$370,184.00	4.98%	0.337 0.330	\$98.39 \$393,572.00	\$23,388.00	1.10%	Aaa AA+
3130AMHH8	FHLB 0.410% 08/01/2024	11/3/2022 11/4/2022	\$430,000.00	\$397,492.00	\$397,492.00	5.00%	0.345 0.338	\$98.36 \$422,948.00	\$25,456.00	1.19%	Aaa AA+
3130ATND5	FHLB 4.375% 09/13/2024	11/3/2022 11/4/2022	\$295,000.00	\$292,368.60	\$292,368.60	4.88%	0.463 0.453	\$99.55 \$293,681.35	\$1,312.75	0.82%	Aaa AA+
3133XVDG3	FHLB 4.375% 09/13/2024	11/3/2022 11/4/2022	\$180,000.00	\$178,502.22	\$178,502.22	4.85%	0.463 0.453	\$99.55 \$179,195.40	\$693.18	0.50%	Aaa AA+
3130ATT31	FHLB 4.500% 10/03/2024	11/8/2022 11/9/2022	\$500,000.00	\$497,045.00	\$497,045.00	4.83%	0.518 0.496	\$99.62 \$498,090.00	\$1,045.00	1.40%	Aaa AA+
3130ALF25	FHLB 0.400% 11/26/2024	11/3/2022 11/4/2022	\$575,000.00	\$524,158.50	\$524,158.50	4.97%	0.666 0.650	\$96.94 \$557,387.75	\$33,229.25	1.56%	Aaa AA+
3130AQBD4	FHLB 1.200% 12/30/2024	11/8/2022 11/9/2022	\$450,000.00	\$415,948.50	\$415,948.50	4.97%	0.759 0.739	\$97.11 \$436,995.00	\$21,046.50	1.23%	Aaa AA+
3133ENZ37	FFCB 4.875% 01/10/2025	11/3/2022 11/10/2022	\$425,000.00	\$425,027.20	\$425,027.20	4.88%	0.789 0.760	\$99.79 \$424,120.25	(\$906.95)	1.19%	Aaa AA+
3133EMQG0	FFCB 0.320% 02/10/2025	11/7/2022 11/8/2022	\$425,000.00	\$383,626.25	\$383,626.25	4.93%	0.874 0.854	\$96.11 \$408,459.00	\$24,832.75	1.15%	Aaa AA+
3130ALNU4	FHLB 0.680% 03/24/2025	11/4/2022 11/7/2022	\$450,000.00	\$407,164.50	\$407,164.50	4.97%	0.989 0.964	\$95.65 \$430,416.00	\$23,251.50	1.21%	Aaa AA+
3133EMUP5	FFCB 0.710% 04/01/2025	11/4/2022 11/7/2022	\$425,000.00	\$384,595.25	\$384,595.25	4.96%	1.011 0.983	\$95.78 \$407,056.50	\$22,461.25	1.14%	Aaa AA+
3133ELC28	FFCB 0.730% 05/27/2025	11/7/2022 11/8/2022	\$450,000.00	\$405,544.50	\$405,544.50	4.89%	1.164 1.132	\$95.29 \$428,809.50	\$23,265.00	1.20%	Aaa AA+

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of March 31, 2024



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
3130AN4D9	FHLB 0.750% 06/30/2025	11/7/2022 11/8/2022	\$425,000.00	\$381,947.50	\$381,947.50	4.88%	1.258 1.224	\$95.10 \$404,166.50	\$22,219.00	1.13%	Aaa AA+
3133EM5W8	FFCB 0.680% 09/22/2025	11/7/2022 11/8/2022	\$425,000.00	\$378,304.83	\$378,304.83	4.82%	1.488 1.448	\$94.13 \$400,044.00	\$21,739.17	1.12%	Aaa AA+
3130AQUG6	FHLB 1.770% 11/25/2025	11/3/2022 11/4/2022	\$500,000.00	\$456,035.00	\$456,035.00	4.90%	1.663 1.591	\$95.23 \$476,155.00	\$20,120.00	1.34%	Aaa AA+
3135G06J7	FNMA 0.650% 12/10/2025	11/7/2022 11/8/2022	\$325,000.00	\$285,935.00	\$285,935.00	4.89%	1.704 1.654	\$93.22 \$302,955.25	\$17,020.25	0.85%	Aaa AA+
3130ALGR9	FHLB 0.85% 02/26/26	11/7/2022 11/8/2022	\$300,000.00	\$263,169.00	\$263,169.00	4.93%	1.918 1.860	\$92.98 \$278,925.00	\$15,756.00	0.78%	Aaa AA+
3130ALHH0	FHLB 0.960% 03/05/2026	11/7/2022 11/8/2022	\$325,000.00	\$286,334.75	\$286,334.75	4.88%	1.937 1.876	\$93.13 \$302,659.50	\$16,324.75	0.85%	Aaa AA+
313373B68	FHLB 4.375% 03/13/2026	11/28/2022 11/29/2022	\$385,000.00	\$385,704.55	\$385,704.55	4.31%	1.959 1.853	\$99.49 \$383,051.90	(\$2,652.65)	1.07%	Aaa AA+
3133XG6E9	FHLB 5.750% 06/12/2026	11/17/2022 11/18/2022	\$365,000.00	\$382,939.75	\$382,939.75	4.25%	2.208 2.028	\$102.36 \$373,610.35	(\$9,329.40)	1.05%	Aaa AA+
3130AP3A1	FHLB 0.850% 06/29/2026	11/8/2022 11/9/2022	\$375,000.00	\$326,250.00	\$326,250.00	4.79%	2.255 2.172	\$91.69 \$343,822.50	\$17,572.50	0.96%	Aaa AA+
3133ELY32	FFCB 0.550% 07/22/2026	11/7/2022 11/8/2022	\$300,000.00	\$257,709.00	\$257,709.00	4.74%	2.318 2.250	\$91.00 \$273,006.00	\$15,297.00	0.77%	Aaa AA+
3133EAG44	FFCB 2.630% 08/03/2026	11/8/2022 11/9/2022	\$308,000.00	\$286,992.55	\$286,992.55	4.64%	2.351 2.234	\$95.79 \$295,030.12	\$8,037.57	0.83%	Aaa AA+
3130AMVW8	FHLB 1.100% 09/30/2026	11/4/2022 11/7/2022	\$310,000.00	\$268,925.00	\$268,925.00	4.87%	2.510 2.401	\$91.54 \$283,764.70	\$14,839.70	0.80%	Aaa AA+
3130AAAG3	FHLB 2.625% 12/11/2026	11/22/2022 11/23/2022	\$365,000.00	\$343,943.15	\$343,943.15	4.19%	2.707 2.548	\$95.02 \$346,833.95	\$2,890.80	0.97%	Aaa AA+
3130AQF65	FHLB 1.250% 12/21/2026	11/7/2022 11/8/2022	\$350,000.00	\$306,731.60	\$306,731.60	4.58%	2.734 2.626	\$91.85 \$321,468.00	\$14,736.40	0.90%	Aaa AA+
3133ENKG4	FFCB 1.470% 01/11/2027	11/3/2022 11/4/2022	\$475,000.00	\$416,513.25	\$416,513.25	4.75%	2.792 2.646	\$91.76 \$435,855.25	\$19,342.00	1.22%	Aaa AA+
880591EU2	TNNLL 2.875% 02/01/2027	11/15/2022 11/16/2022	\$350,000.00	\$333,084.15	\$333,084.15	4.14%	2.849 2.681	\$95.84 \$335,422.50	\$2,338.35	0.94%	Aaa AA+
3133ENEQ9	FFCB 1.640% 05/24/2027	11/9/2022 11/10/2022	\$350,000.00	\$306,701.50	\$306,701.50	4.70%	3.156 2.942	\$91.51 \$320,278.00	\$13,576.50	0.90%	Aaa AA+
3133ENL99	FFCB 3.375% 09/15/2027	11/4/2022 11/7/2022	\$350,000.00	\$333,910.50	\$333,910.50	4.44%	3.468 3.222	\$96.77 \$338,698.50	\$4,788.00	0.95%	Aaa AA+

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of March 31, 2024



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
742651DZ2	PEFCO 3.900% 10/15/2027	4/27/2023 5/3/2023	\$135,000.00	\$135,216.00	\$135,216.00	3.86%	3.551 3.208	\$97.11 \$131,093.10	(\$4,122.90)	0.37%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	4/28/2023 5/3/2023	\$130,000.00	\$129,792.00	\$129,792.00	3.94%	3.551 3.208	\$97.11 \$126,237.80	(\$3,554.20)	0.35%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	6/14/2023 6/16/2023	\$210,000.00	\$207,638.55	\$207,638.55	4.19%	3.551 3.208	\$97.11 \$203,922.60	(\$3,715.95)	0.57%	Aaa AA+
3133EN5N6	FFCB 4.000% 01/06/2028	1/27/2023 1/30/2023	\$470,000.00	\$475,611.80	\$475,611.80	3.73%	3.778 3.434	\$98.80 \$464,350.60	(\$11,261.20)	1.30%	Aaa AA+
880591EZ1	TVA 3.875% 03/15/2028	3/27/2023 3/30/2023	\$600,000.00	\$595,122.00	\$595,122.00	4.06%	3.967 3.626	\$98.39 \$590,322.00	(\$4,800.00)	1.66%	Aaa AA+
3133EPFU4	FFCB 3.500% 04/12/2028	4/14/2023 4/17/2023	\$550,000.00	\$543,339.50	\$543,339.50	3.77%	4.044 3.656	\$96.97 \$533,318.50	(\$10,021.00)	1.50%	Aaa AA+
3133EPNH4	FFCB 3.875 06/21/2028	6/15/2023 6/21/2023	\$500,000.00	\$497,775.00	\$497,775.00	3.97%	4.236 3.819	\$98.48 \$492,375.00	(\$5,400.00)	1.38%	Aaa AA+
3130AMWV0	FHLB 1.000% 07/07/2028	11/14/2023 11/15/2023	\$500,000.00	\$438,260.00	\$438,260.00	4.73%	4.279 4.027	\$89.67 \$448,370.00	\$10,110.00	1.26%	Aaa AA+
3130AXEL8	FHLB 4.750% 09/08/2028	11/14/2023 11/15/2023	\$405,000.00	\$409,179.60	\$409,179.60	4.51%	4.452 3.972	\$102.08 \$413,436.15	\$4,256.55	1.16%	Aaa AA+
742651EA6	PEFCO 4.300% 12/15/2028	1/23/2024 1/30/2024	\$575,000.00	\$577,006.75	\$577,006.75	4.22%	4.721 4.197	\$99.93 \$574,568.75	(\$2,438.00)	1.61%	Aaa AA+
SubTotal			\$16,013,000.00	\$15,028,082.30	\$15,028,082.30	4.61%		\$15,421,381.77	\$393,299.47	43.27%	
Commercial Paper											
4497W0FE3	ING (U.S.) Funding LLC 06/14/2024	9/19/2023 9/20/2023	\$474,000.00	\$454,098.32	\$454,098.32	5.89%	0.214 0.210	\$98.83 \$468,435.24	\$14,336.92	1.31%	P-1 A-1
SubTotal			\$474,000.00	\$454,098.32	\$454,098.32	5.89%		\$468,435.24	\$14,336.92	1.31%	
Corporate Bond											
86787EBC0	Truist Bank 3.200% 04/01/2024	11/7/2022 11/9/2022	\$400,000.00	\$388,528.00	\$388,528.00	5.36%	0.011 0.013	\$100.00 \$400,000.00	\$11,472.00	1.12%	WR NR
05531FBB8	Truist Financial Corporation 2.850% 10/26/2024	11/21/2022 11/23/2022	\$500,000.00	\$479,820.00	\$479,820.00	5.08%	0.581 0.560	\$98.51 \$492,540.00	\$12,720.00	1.38%	A3 A-
69371RR57	PACCAR Financial Corp. 0.900% 11/08/2024	11/15/2022 11/17/2022	\$475,000.00	\$440,638.50	\$440,638.50	4.78%	0.616 0.600	\$97.41 \$462,673.75	\$22,035.25	1.30%	A1 A+

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of March 31, 2024



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
14913R2Y2	Caterpillar Financial Services Corporation 4.900% 01/17/2025	11/15/2022 11/18/2022	\$500,000.00	\$501,070.00	\$501,070.00	4.80%	0.808 0.778	\$99.75 \$498,740.00	(\$2,330.00)	1.40%	A2 A
166764BX7	Chevron Corporation 1.995% 05/11/2027	11/17/2022 11/21/2022	\$350,000.00	\$316,627.50	\$316,627.50	4.37%	3.121 2.928	\$92.55 \$323,918.00	\$7,290.50	0.91%	Aa2 AA-
023135BR6	Amazon.com, Inc. 1.200% 06/03/2027	2/10/2023 2/14/2023	\$750,000.00	\$656,025.00	\$656,025.00	4.43%	3.184 3.037	\$90.08 \$675,607.50	\$19,582.50	1.90%	A1 AA
037833DB3	Apple Inc. 2.900% 09/12/2027	1/30/2023 2/1/2023	\$500,000.00	\$473,255.00	\$473,255.00	4.19%	3.460 3.180	\$94.76 \$473,780.00	\$525.00	1.33%	Aaa AA+
742718GF0	Procter & Gamble Company, The 4.350% 01/29/2029	1/24/2024 1/29/2024	\$500,000.00	\$500,645.00	\$500,645.00	4.32%	4.844 4.290	\$99.92 \$499,600.00	(\$1,045.00)	1.40%	Aa3 AA-
SubTotal			\$3,975,000.00	\$3,756,609.00	\$3,756,609.00	4.65%		\$3,826,859.25	\$70,250.25	10.74%	
Corporate Note											
48133U5Z1	JPMorgan Chase Financial Company LLC 5.200% 05/24/2024	4/20/2023 4/24/2023	\$425,000.00	\$425,000.00	\$425,000.00	5.20%	0.156 0.150	\$99.60 \$423,304.25	(\$1,695.75)	1.19%	A1 A-
SubTotal			\$425,000.00	\$425,000.00	\$425,000.00	5.20%		\$423,304.25	(\$1,695.75)	1.19%	
Mortgage-backed Security (Commercial)											
3137BVZ82	Federal Home Loan Mortgage Corporation 3.430% 01/25/2027	5/18/2023 5/23/2023	\$500,000.00	\$486,093.75	\$486,093.75	4.89%	2.830 1.838	\$96.79 \$483,935.00	(\$2,158.75)	1.36%	Aaa AA+
3137HAST4	Federal Home Loan Mortgage Corporation 4.850% 09/25/2028	10/25/2023 10/31/2023	\$425,000.00	\$411,449.73	\$411,449.73	5.59%	4.499 2.381	\$100.59 \$427,503.25	\$16,053.52	1.20%	Aaa AA+
SubTotal			\$925,000.00	\$897,543.48	\$897,543.48	5.22%		\$911,438.25	\$13,894.77	2.56%	

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of March 31, 2024



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Mortgage-backed Security (Residential)											
3137BLVK1	Federal Home Loan Mortgage Corporation 3.116% 07/25/2025	7/20/2023 7/25/2023	\$450,000.00	\$431,718.75	\$431,718.75	5.20%	1.326 1.107	\$97.37 \$438,178.50	\$6,459.75	1.23%	Aaa AA+
SubTotal			\$450,000.00	\$431,718.75	\$431,718.75	5.20%		\$438,178.50	\$6,459.75	1.23%	
Municipal Bond											
692039SE1	Oxnard Union High School District 0.852% 08/01/2024	11/3/2022 11/7/2022	\$425,000.00	\$395,891.75	\$395,891.75	5.03%	0.345 0.339	\$98.58 \$418,960.75	\$23,069.00	1.18%	Aa2 A+
20772KAG4	Connecticut, State of 3.230% 01/15/2025	11/3/2022 11/7/2022	\$500,000.00	\$480,570.00	\$480,570.00	5.13%	0.803 0.777	\$98.51 \$492,530.00	\$11,960.00	1.38%	Aa3 AA-
378612AH8	Glendora, City of 1.988% 06/01/2025	11/8/2022 11/10/2022	\$430,000.00	\$396,894.30	\$396,894.30	5.24%	1.178 1.135	\$96.34 \$414,240.50	\$17,346.20	1.16%	AAA
70914PW40	Pennsylvania, Commonwealth of 0.950% 08/01/2025	11/7/2022 11/9/2022	\$400,000.00	\$359,156.00	\$359,156.00	5.00%	1.345 1.306	\$94.76 \$379,032.00	\$19,876.00	1.06%	Aa3 A+
13063D2T4	California, State of 5.500% 10/01/2025	11/10/2022 11/17/2022	\$200,000.00	\$204,024.00	\$204,024.00	4.74%	1.512 1.401	\$100.85 \$201,708.00	(\$2,316.00)	0.57%	Aa2 AA-
801139AE6	Santa Ana, City of 1.176% 08/01/2026	11/7/2022 11/9/2022	\$380,000.00	\$326,442.80	\$326,442.80	5.40%	2.345 2.258	\$91.87 \$349,106.00	\$22,663.20	0.98%	AA
76913CBB4	Riverside, County of 2.963% 02/15/2027	11/17/2022 11/21/2022	\$500,000.00	\$458,065.00	\$458,065.00	5.19%	2.888 2.712	\$95.47 \$477,350.00	\$19,285.00	1.34%	Aa2 AA
250375LA8	Desert Community College District 3.000% 08/01/2027	11/9/2022 11/14/2022	\$320,000.00	\$293,449.60	\$293,449.60	5.00%	3.345 3.119	\$95.82 \$306,627.20	\$13,177.60	0.86%	Aa1 AA
799017WC8	San Mateo Union High School District 2.187% 09/01/2027	11/4/2022 11/8/2022	\$500,000.00	\$440,145.00	\$440,145.00	5.02%	3.430 3.239	\$93.05 \$465,240.00	\$25,095.00	1.31%	Aaa
SubTotal			\$3,655,000.00	\$3,354,638.45	\$3,354,638.45	5.10%		\$3,504,794.45	\$150,156.00	9.83%	

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of March 31, 2024



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Negotiable Certificate of Deposit											
05580AS39	BMW Bank of North America 4.800% 11/10/2025	11/7/2022 11/10/2022	\$240,000.00	\$239,460.00	\$239,460.00	4.88%	1.622 1.515	\$99.76 \$239,421.60	(\$38.40)	0.67%	
06740KRH2	Barclays Bank Delaware 4.950% 11/17/2025	11/7/2022 11/16/2022	\$240,000.00	\$239,520.00	\$239,520.00	5.02%	1.641 1.532	\$100.05 \$240,110.40	\$590.40	0.67%	
795451CJ0	Sallie Mae Bank 5.000% 11/18/2025	11/15/2022 11/18/2022	\$243,000.00	\$243,000.00	\$243,000.00	5.00%	1.644 1.534	\$100.07 \$243,179.82	\$179.82	0.68%	
178180GS8	City National Corporation 4.900% 11/24/2025	11/15/2022 11/23/2022	\$243,000.00	\$242,514.00	\$242,514.00	4.97%	1.660 1.552	\$99.97 \$242,936.82	\$422.82	0.68%	
2546732B1	Discover Bank 4.900% 11/30/2027	11/18/2022 11/30/2022	\$243,000.00	\$243,000.00	\$243,000.00	4.90%	3.677 3.284	\$101.55 \$246,771.36	\$3,771.36	0.69%	
SubTotal			\$1,209,000.00	\$1,207,494.00	\$1,207,494.00	4.96%		\$1,212,420.00	\$4,926.00	3.40%	
U.S. Treasury Bond											
9128286A3	UST 2.625% 01/31/2026	11/7/2022 11/8/2022	\$300,000.00	\$282,269.53	\$282,269.53	4.62%	1.847 1.766	\$96.48 \$289,443.00	\$7,173.47	0.81%	Aaa AA+
9128286S4	UST 2.375% 04/30/2026	11/4/2022 11/7/2022	\$325,000.00	\$302,795.90	\$302,795.90	4.52%	2.090 1.985	\$95.66 \$310,882.00	\$8,086.10	0.87%	Aaa AA+
9128286S4	UST 2.375% 04/30/2026	2/13/2023 2/14/2023	\$100,000.00	\$94,710.94	\$94,710.94	4.15%	2.090 1.985	\$95.66 \$95,656.00	\$945.06	0.27%	Aaa AA+
9128286X3	UST 2.125% 05/31/2026	11/7/2022 11/8/2022	\$325,000.00	\$299,228.52	\$299,228.52	4.56%	2.175 2.074	\$95.03 \$308,850.75	\$9,622.23	0.87%	Aaa AA+
9128286X3	UST 2.125% 05/31/2026	2/13/2023 2/14/2023	\$100,000.00	\$93,828.12	\$93,828.12	4.15%	2.175 2.074	\$95.03 \$95,031.00	\$1,202.88	0.27%	Aaa AA+
SubTotal			\$1,150,000.00	\$1,072,833.01	\$1,072,833.01	4.49%		\$1,099,862.75	\$27,029.74	3.09%	
U.S. Treasury Note											
91282CFE6	UST 3.125% 08/15/2025	11/8/2022 11/9/2022	\$450,000.00	\$433,107.42	\$433,107.42	4.58%	1.384 1.329	\$97.78 \$440,014.50	\$6,907.08	1.23%	Aaa AA+
91282CFP1	UST 4.250% 10/15/2025	11/8/2022 11/9/2022	\$450,000.00	\$446,027.34	\$446,027.34	4.57%	1.551 1.455	\$99.25 \$446,625.00	\$597.66	1.25%	Aaa AA+
912828YQ7	UST 1.625% 10/31/2026	11/9/2022 11/10/2022	\$300,000.00	\$269,812.50	\$269,812.50	4.41%	2.595 2.475	\$93.19 \$279,573.00	\$9,760.50	0.78%	Aaa AA+

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of March 31, 2024



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
912828YQ7	UST 1.625% 10/31/2026	2/13/2023 2/14/2023	\$250,000.00	\$229,013.67	\$229,013.67	4.09%	2.595 2.475	\$93.19 \$232,977.50	\$3,963.83	0.65%	Aaa AA+
912828U24	UST 2.000% 11/15/2026	11/8/2022 11/9/2022	\$325,000.00	\$296,080.08	\$296,080.08	4.44%	2.636 2.502	\$94.00 \$305,513.00	\$9,432.92	0.86%	Aaa AA+
912828U24	UST 2.000% 11/15/2026	2/13/2023 2/14/2023	\$250,000.00	\$231,962.89	\$231,962.89	4.10%	2.636 2.502	\$94.00 \$235,010.00	\$3,047.11	0.66%	Aaa AA+
91282CEF4	UST 2.500% 03/31/2027	11/17/2022 11/18/2022	\$350,000.00	\$328,753.91	\$328,753.91	4.03%	3.008 2.813	\$94.81 \$331,845.50	\$3,091.59	0.93%	Aaa AA+
91282CEN7	UST 2.750% 04/30/2027	11/15/2022 11/16/2022	\$350,000.00	\$332,199.22	\$332,199.22	4.01%	3.090 2.881	\$95.37 \$333,798.50	\$1,599.28	0.94%	Aaa AA+
91282CEW7	UST 3.250% 06/30/2027	11/17/2022 11/18/2022	\$350,000.00	\$339,130.86	\$339,130.86	3.99%	3.258 3.023	\$96.71 \$338,488.50	(\$642.36)	0.95%	Aaa AA+
91282CEW7	UST 3.250% 06/30/2027	7/28/2023 7/31/2023	\$150,000.00	\$144,058.59	\$144,058.59	4.36%	3.258 3.023	\$96.71 \$145,066.50	\$1,007.91	0.41%	Aaa AA+
91282CFB2	UST 2.750% 07/31/2027	11/4/2022 11/7/2022	\$350,000.00	\$325,896.48	\$325,896.48	4.38%	3.342 3.128	\$95.09 \$332,829.00	\$6,932.52	0.93%	Aaa AA+
91282CFB2	UST 2.750% 07/31/2027	7/28/2023 7/31/2023	\$200,000.00	\$188,304.69	\$188,304.69	4.36%	3.342 3.128	\$95.09 \$190,188.00	\$1,883.31	0.53%	Aaa AA+
91282CFM8	UST 4.125% 09/30/2027	2/13/2023 2/14/2023	\$550,000.00	\$552,771.48	\$552,771.48	4.00%	3.510 3.166	\$99.36 \$546,474.50	(\$6,296.98)	1.53%	Aaa AA+
91282CFU0	UST 4.125% 10/31/2027	2/13/2023 2/14/2023	\$285,000.00	\$286,569.73	\$286,569.73	3.99%	3.595 3.248	\$99.36 \$283,173.15	(\$3,396.58)	0.79%	Aaa AA+
91282CFU0	UST 4.125% 10/31/2027	7/28/2023 7/31/2023	\$250,000.00	\$248,076.17	\$248,076.17	4.32%	3.595 3.248	\$99.36 \$248,397.50	\$321.33	0.70%	Aaa AA+
91282CGC9	UST 3.875% 12/31/2027	2/6/2023 2/7/2023	\$545,000.00	\$546,447.66	\$546,447.66	3.81%	3.762 3.426	\$98.54 \$537,015.75	(\$9,431.91)	1.51%	Aaa AA+
91282CGH8	UST 3.500% 01/31/2028	2/13/2023 2/14/2023	\$575,000.00	\$563,544.92	\$563,544.92	3.95%	3.847 3.530	\$97.22 \$559,032.25	(\$4,512.67)	1.57%	Aaa AA+
9128284N7	UST 2.875% 05/15/2028	5/15/2023 5/16/2023	\$500,000.00	\$485,820.31	\$485,820.31	3.50%	4.134 3.792	\$94.78 \$473,905.00	(\$11,915.31)	1.33%	Aaa AA+
91282CHX2	UST 4.375% 08/31/2028	11/14/2023 11/15/2023	\$495,000.00	\$493,839.84	\$493,839.84	4.43%	4.430 3.975	\$100.56 \$497,747.25	\$3,907.41	1.40%	Aaa AA+
91282CJR3	UST 3.750% 12/31/2028	1/16/2024 1/17/2024	\$600,000.00	\$594,492.19 \$1,050.82	\$595,543.01	3.96%	4.764 4.268	\$98.02 \$588,096.00	(\$6,396.19)	1.65%	Aaa AA+

Paradise Recreation & Park District - Operating Account

POSITION STATEMENT

As of March 31, 2024



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
SubTotal			\$7,575,000.00	\$7,335,909.95 \$1,050.82	\$7,336,960.77	4.13%		\$7,345,770.40	\$9,860.45	20.61%	
Grand Total			\$36,837,672.19	\$34,950,599.45 \$1,050.82	\$34,951,650.27	4.63%		\$35,639,117.05	\$688,517.60	100.00%	

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of March 31, 2024



Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Cost	Total Proceeds	Realized Gain/Loss
Maturity								
Maturity	3/4/2024	3/4/2024	46640PC43	J.P. Morgan Securities LLC 03/04/2024	440,000.00	422,246.00	440,000.00	17,754.00
Maturity	3/7/2024	3/7/2024	24422EUX5	John Deere Capital Corporation 2.600% 03/07/2024	300,000.00	291,912.00	300,000.00	8,088.00
Total					740,000.00	714,158.00	740,000.00	25,842.00

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of March 31, 2024



Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends					
Interest/Dividends	3/1/2024	3/1/2024	799017WC8	San Mateo Union High School District 2.187% 09/01/2027	5,467.50
Interest/Dividends	3/1/2024	3/1/2024	31846V567	First American Funds, Inc.	633.99
Interest/Dividends	3/5/2024	3/5/2024	3130ALHH0	FHLB 0.960% 03/05/2026	1,560.00
Interest/Dividends	3/7/2024	3/7/2024	24422EUX5	John Deere Capital Corporation 2.600% 03/07/2024	3,900.00
Interest/Dividends	3/8/2024	3/8/2024	3130AXEL8	FHLB 4.750% 09/08/2028	8,336.25
Interest/Dividends	3/12/2024	3/12/2024	037833DB3	Apple Inc. 2.900% 09/12/2027	7,250.00
Interest/Dividends	3/13/2024	3/13/2024	3133XVDG3	FHLB 4.375% 09/13/2024	3,937.50
Interest/Dividends	3/13/2024	3/13/2024	3130ATND5	FHLB 4.375% 09/13/2024	6,453.13
Interest/Dividends	3/13/2024	3/13/2024	313373B68	FHLB 4.375% 03/13/2026	8,421.88
Interest/Dividends	3/15/2024	3/15/2024	3133ENL99	FFCB 3.375% 09/15/2027	5,906.25
Interest/Dividends	3/15/2024	3/15/2024	880591EZ1	TVA 3.875% 03/15/2028	11,625.00
Interest/Dividends	3/22/2024	3/22/2024	3133EM5W8	FFCB 0.680% 09/22/2025	1,445.00
Interest/Dividends	3/25/2024	3/25/2024	3130ALNU4	FHLB 0.680% 03/24/2025	1,530.00
Interest/Dividends	3/25/2024	3/25/2024	3137BLVK1	Federal Home Loan Mortgage Corporation 3.116% 07/25/2025	1,168.50
Interest/Dividends	3/25/2024	3/25/2024	3137BVZ82	Federal Home Loan Mortgage Corporation 3.430% 01/25/2027	1,429.17
Interest/Dividends	3/25/2024	3/25/2024	3137HAST4	Federal Home Loan Mortgage Corporation 4.850% 09/25/2028	1,717.71
Interest/Dividends	3/28/2024	3/28/2024	3130AP3A1	FHLB 0.850% 06/29/2026	1,593.75
Total					72,375.63

Paradise Recreation & Park District - Operating Account

TRANSACTION STATEMENT

As of March 31, 2024



Transaction Type	Trade Date	Settlement Date	Transaction Description	Amount
Custodian Fee				
Custodian Fee	3/25/2024	3/25/2024	Cash Out	(295.81)
Total				(295.81)
Management Fee				
Management Fee	3/18/2024	3/18/2024	Cash Out	(2,365.45)
Total				(2,365.45)

Paradise Recreation & Park District - Operating Account

STATEMENT DISCLOSURE

As of March 31, 2024



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

Certain information and data has been supplied by unaffiliated third parties. Although Meeder believes the information is reliable, it cannot warrant the accuracy of information offered by third parties. Market value may reflect prices received from pricing vendors when current market quotations are not available. Prices may not reflect firm bids or offers and may differ from the value at which the security can be sold.

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

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

Meeder Investment Management is the global brand for the Meeder group of affiliated companies. Investment advisory services are provided through Meeder Public Funds, Inc. Please contact us if you would like to receive a copy of our current ADV disclosure brochure or privacy policy.



0000073-0000297 PDF 645113

Paradise Recreation & Park District
6626 Skyway
Paradise, CA 95969

California CLASS

California CLASS

Average Monthly Yield: 5.4028%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0077-0001	CC Reserve Fund	1,019,785.83	0.00	0.00	4,516.16	18,218.36	1,019,936.37	1,024,301.99
TOTAL		1,019,785.83	0.00	0.00	4,516.16	18,218.36	1,019,936.37	1,024,301.99



CC Reserve Fund

Account Summary

Average Monthly Yield: 5.4028%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,019,785.83	0.00	0.00	4,516.16	18,218.36	1,019,936.37	1,024,301.99

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
04/01/2024	Beginning Balance			1,019,785.83	
04/30/2024	Income Dividend Reinvestment	4,516.16			
04/30/2024	Ending Balance			1,024,301.99	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
04/01/2024	0.000147976	5.4159%
04/02/2024	0.000148276	5.4269%
04/03/2024	0.000148007	5.4170%
04/04/2024	0.000147868	5.4120%
04/05/2024	0.000443427	5.4098%
04/06/2024	0.000000000	5.4098%
04/07/2024	0.000000000	5.4098%
04/08/2024	0.000147874	5.4122%
04/09/2024	0.000147704	5.4060%
04/10/2024	0.000147791	5.4092%
04/11/2024	0.000147788	5.4091%
04/12/2024	0.000443118	5.4060%
04/13/2024	0.000000000	5.4060%
04/14/2024	0.000000000	5.4060%
04/15/2024	0.000147746	5.4075%
04/16/2024	0.000147898	5.4131%
04/17/2024	0.000147779	5.4087%
04/18/2024	0.000147538	5.3999%
04/19/2024	0.000441714	5.3889%
04/20/2024	0.000000000	5.3889%
04/21/2024	0.000000000	5.3889%
04/22/2024	0.000147161	5.3861%
04/23/2024	0.000146940	5.3780%
04/24/2024	0.000147365	5.3936%
04/25/2024	0.000147775	5.4086%
04/26/2024	0.000443496	5.4107%
04/27/2024	0.000000000	5.4107%
04/28/2024	0.000000000	5.4107%
04/29/2024	0.000147940	5.4146%
04/30/2024	0.000145352	5.3199%

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.**

CERBT Account Update Summary

Paradise Recreation and Park District

as of March 31, 2024

OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by Actuarial Retirement Consulting, LLC	
Valuation Date	7/1/2022
Measurement Date	N/A
Total OPEB Liability (TOL)	\$309,317
Valuation Assets	\$0
Net OPEB Liability (NOL)	\$309,317
Funded Status	0%
Actuarially Determined Contribution (ADC)	\$26,027
CERBT Asset Allocation Strategy	Strategy 2
Discount Rate	3.69%

CERBT Account Summary

As of March 31, 2024	Strategy 2
Initial contribution (06/30/2023)	\$180,000
Additional contributions	\$0
Disbursements	\$0
CERBT expenses	(\$114)
Investment earnings	\$13,773
Total assets	\$193,658
Net rate of return (06/30/2023-03/31/2024 = 0.75 years)	7.63%

Cash Flow Summary by Fiscal Year

Fiscal Year	Contributions	Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets
2006-07	\$0	\$0	\$0	\$0	\$0
2007-08	\$0	\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$0	\$0	\$0
2009-10	\$0	\$0	\$0	\$0	\$0
2010-11	\$0	\$0	\$0	\$0	\$0
2011-12	\$0	\$0	\$0	\$0	\$0
2012-13	\$0	\$0	\$0	\$0	\$0
2013-14	\$0	\$0	\$0	\$0	\$0
2014-15	\$0	\$0	\$0	\$0	\$0
2015-16	\$0	\$0	\$0	\$0	\$0
2016-17	\$0	\$0	\$0	\$0	\$0
2017-18	\$0	\$0	\$0	\$0	\$0
2018-19	\$0	\$0	\$0	\$0	\$0
2019-20	\$0	\$0	\$0	\$0	\$0
2020-21	\$0	\$0	\$0	\$0	\$0
2021-22	\$0	\$0	\$0	\$0	\$0
2022-23	\$180,000	\$0	\$0	\$0	\$180,000
as of 3/31/2024	\$0	\$0	\$13,773	(\$114)	\$193,658

CERBT/CEPPT Investment Returns Outperform Benchmarks

Periods ended February 29, 2024

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$17,205,007,186	1.61%	6.71%	7.28%	11.70%	2.17%	6.56%	5.81%	5.20%
Benchmark		1.58%	6.66%	7.15%	11.44%	1.97%	6.33%	5.47%	4.81%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,942,474,401	0.72%	5.63%	5.33%	8.82%	0.46%	4.94%	4.68%	6.17%
Benchmark		0.70%	5.57%	5.26%	8.66%	0.33%	4.79%	4.40%	5.91%
CERBT Strategy 3 (Inception January 1, 2012)	\$784,150,125	0.08%	4.77%	3.97%	6.81%	-0.34%	3.81%	3.79%	4.61%
Benchmark		0.06%	4.71%	3.90%	6.68%	-0.43%	3.70%	3.54%	4.35%
CERBT Total	\$19,931,631,712								
CEPPT Strategy 1 (Inception October 1, 2019)	\$164,899,849	0.83%	5.35%	5.85%	9.64%	0.97%	-	-	4.06%
Benchmark		0.80%	5.32%	5.74%	9.44%	0.76%	-	-	3.94%
CEPPT Strategy 2 (Inception January 1, 2020)	\$50,021,441	-0.12%	3.95%	4.05%	6.83%	-0.75%	-	-	1.25%
Benchmark		-0.13%	3.92%	3.95%	6.70%	-0.84%	-	-	1.14%
CEPPT Total	\$214,921,290								

CERBT Portfolios

2022 Capital Market Assumptions	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	6.0%	5.5%	5.0%
Risk	12.1%	9.9%	8.4%

CERBT Portfolio Details

Asset Classification	Benchmark	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Global Equity	MSCI All Country World Index IMI (Net)	49% ±5%	34% ±5%	23% ±5%
Fixed Income	Bloomberg Long Liability Index	23% ±5%	41% ±5%	51% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Index (Net)	20% ±5%	17% ±5%	14% ±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5% ±3%	5% ±3%	9% ±3%
Commodities	S&P GSCI Total Return Index	3% ±3%	3% ±3%	3% ±3%
Cash	91-Day Treasury Bill	0% +2%	0% +2%	0% +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, fee rate may change in the future
 - Fee is applied daily to assets under management
 - 10 basis points - CERBT
 - 25 basis points - CEPPT

629 Prefunding Program Employers

604 CERBT and 94 CEPPT

- State of California
- 157 Cities or Towns
- 10 Counties
- 83 School Employers
- 32 Courts
- 347 Special Districts and other Public Agencies
 - (103 Water, 37 Sanitation, 34 Fire, 27 Transportation)

Financial Reporting

- CERBT provides audited and compliant GASB 75 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in January each year

CERBT FNP Fiscal Year	Availability
<p style="text-align: center;"><u>2020-21</u></p> <p style="text-align: center;"><u>2021-22</u></p> <p style="text-align: center;"><u>2022-23</u></p>	<p style="text-align: center;">Available at <u>https://www.calpers.ca.gov/cerbt</u></p>

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Outreach & Support Analyst	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	Daniel.Kaufman@calpers.ca.gov	(916) 795-8278	(916) 440-3821
Colleen Cain-Herrback	Administration & Reporting Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	Victor.Anderson@calpers.ca.gov	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	www.your-fundaccount.com/calpers