



#### 4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (McGreehan/Rodowick) – The Committee met on February 11, 2021 to review the draft 2019-2020 independent audit prepared by Holly Pladson, CPA. (Written Report)
- 4.2. Personnel Committee (Bellefeuille/Van Roekel) – The Committee met on February 16, 2021 to (1) review development of new position or consultant for park development; and (2) in Closed Session pursuant to Government Code Section 54957 (a) District Manager Evaluation and Employment Agreement; and (b) review outstanding 2011 workers' compensation claim. (Written Report)
- 4.3. Town of Paradise Liaison Committee (McGreehan/Bellefeuille) – The Committee met on March 3, 2021 to provide updates on various projects as detailed in the attached agenda. (Oral Report)

#### 5. **REPORT**

- 5.1. District Report
- 5.2. Board Liaison Reports (Oral Reports)

#### 6. **CLOSED SESSION: NONE**

#### 7. **OLD BUSINESS**

- 7.1. Consider Task Agreement and Acceptance of Grant – On November 12, 2020, the Board of Directors (BOD) approved an agreement with The Nature Conservancy (TNC) to continue work to support and develop nature-based fire risk reduction. The project fits in with District goals to explore the development of strategically located parks and trails within the District to mitigate extreme wildfire risk and provide new amenities to the community. Recently, TNC announced funds (\$100,000) to expand the District's capacity to explore funding sources and work with interested landowners and provided a second task agreement that outlines the effort. This task is an addition to our existing cooperative agreement and workplan. **Recommendation:** *Approval of the second task agreement and acceptance of the \$100,000 grant with the Nature Conservancy.*

#### 8. **NEW BUSINESS**

- 8.1. Usage of TARC for Public Community Resource Center for Public Safety Power Shut Off Events. – Pacific Gas & Electric Company (PG&E) (Applicant) has approached the District to utilize the Terry Ashe Recreation Center as a public center during Public Safety Power Shutoff events. In exchange for that use, they would provide (\$800/day, while this is less than the whole facility use (about \$1300), they will provide several improvements (electrical and generator). The program helps community members cope with planned shutoff events and would help District offices with generator power. **Recommendation:** *Authorize the District Manager to complete the usage agreement with PG&E.*
- 8.2. Paradise Piranhas Swim Team Update – Paradise Piranhas Swim Team representative, Arlinda Black, will provide a mid-agreement update on the organization. **Information Only**
- 8.3. Permit Use for Paradise Lake for Cross Country Meets in Spring 2021. – Paradise Unified School District (PUSD) approached the District about the possibility of the use of Paradise Lake trails for Grade 5-8 Cross Country Meets in Spring 2021. Subject to COVID restrictions, PUSD may host between 1-4 other schools. **Recommendation:** *Authorize Staff to approve application with conditional use (see report) for 1 to 4 Cross-Country Meets in 2021.*
- 8.4. 2019-2020 District Audit – The PRPD Board of Directors will review the independent audit for fiscal year ending June 30, 2020 prepared by Holly Pladson, Certified Public Accountant. **Recommendation:** *Accept independent audit as presented.*

#### 9. **BOARD COMMENT**

#### 10. **ADJOURNMENT**

Adjourn to the next regular meeting on April 14, 2021 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

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

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



004768

Paradise Recreation and Park District  
**Board of Directors Regular Meeting**  
Via Zoom Teleconference  
February 10, 2021

**MINUTES**

Special Notice:

Pursuant to California Governor Gavin Newsom’s Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Paradise Recreation and Park District will be closing the Board of Director’s Meeting to members of the public and non-essential District staff.

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

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

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**1. CALL TO ORDER:**

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

**1.1 PLEDGE OF ALLEGIANCE:**

Chairperson Bellefeuille led the Pledge of Allegiance.

**1.2 ROLL CALL:**

Present via tele-conference: Chairperson Mary Bellefeuille, Vice Chairperson Steve Rodowick, Secretary Robert Anderson, Director Al McGreehan, and Director Julie Van Roekel.

Absent: None

**PRPD STAFF:**

Present via tele-conference: District Manager Dan Efseaff, Assistant District Manager Kristi Sweeney, Office Manager Colleen Campbell, District Accountant Catherine Merrifield, Recreation Supervisors Jeff Dailey and Scott Amick and Recreation Specialist Jess Mercer.

**1.3 WELCOME GUESTS:**

Chairperson Bellefeuille welcomed the following guests:

Present via tele-conference: Gina Schaefer and Ellen Michels, PASH; and John Stonebraker, Citizen.

004769

**1.4 SPECIAL PRESENTATION:**

Jess Mercer, PRPD Recreation Specialist, provided a programming update for the Board of Directors.

After a brief discussion, the Board thanked Ms. Mercer for her presentation.

**2. PUBLIC COMMENT:**

Staff informed the Board no comments were received via electronic mail by the 1:00 p.m. deadline on February 10, 2021.

Chairperson Bellefeuille asked if anyone in attendance would like to comment.

Seeing and hearing no further comments, Chairperson Bellefeuille directed the Board's attention to the Consent Agenda and asked the Board members if there were any items that should be removed from the Consent Agenda and heard separately.

**3. CONSENT AGENDA****3.1 Board Minutes:****a. Regular Meeting of January 13, 2021****3.2 Correspondence: None****3.3 Payment of Bills/Disbursements (Warrants and Checks Report) – Payroll Checks and Payables Checks #051997 to and including #052103; and Check #900625 in the total amount of \$182,107.76 including reported refunds and voided checks.****3.4 Information Items (Acceptance Only):****A. Safety Committee Meeting Draft Minutes of January 21, 2021****B. Notice to open staff negotiations for the 2021-2022 fiscal year.**

Vice Chairperson Rodowick requested item 3.1, Regular meeting minutes of January 13, 2021 be removed and heard separately.

Director McGreehan requested that item 3.3 Payment of Bills/Disbursements be removed and heard separately.

The Board concurred and Chairperson Bellefeuille stated she would entertain a motion on the remaining Consent Agenda items.

**MOTION:**

Director Van Roekel moved to approve the remaining Consent Agenda items as presented. The motion was seconded by Director McGreehan and carried unanimously with 5 ayes.

004770

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

Chairperson Bellefeuille directed the Board's attention to Consent Agenda item 3.1, Regular Meeting Minutes of January 13, 2021, and asked Vice Chairperson Rodowick to comment.

Vice Chairperson Rodowick requested the Minutes be amended to include Butte County Board of Supervisors – Rodowick, to the Community Liaison assignments on page 5 of the regular meeting minutes of January 13, 2021. The Board concurred.

**MOTION:**

Director McGreehan moved that the PRPD Board of Directors amend the January 31, 2021 regular meeting minutes to include Butte County Board of Supervisors – Rodowick, to the Community Liaison assignments on page 5 as presented. The motion was seconded by Secretary Anderson and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

Chairperson Bellefeuille directed the Board's attention to Consent Agenda item 3.3, Payment of Bills/Disbursements and asked Director McGreehan to comment.

Director McGreehan directed the Board's attention to Check No. 052103, Holly B. Pladson, in the amount of \$20,500.00 and requested that staff review the current contract language to determine whether specific retention language existed concerning receipt and review of deliverables. The Board concurred.

**MOTION:**

Director McGreehan moved that the PRPD Board of Directors approve Consent Agenda item 3.3, Payment of Bills/Disbursements as presented. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**4. COMMITTEE REPORTS - None**

To accommodate guests, the Board concurred to hear New Business, 8.2 at this time.

**8. NEW BUSINESS****8.2 Pet Memorial and Paradise Animal Shelter Helpers [PASH] Agreement – Review design plan from citizen's group to install a pet/wildlife memorial at Bille Park to honor the animals**

004771

**lost during the Camp Fire, and direct staff to complete an agreement with Paradise Animal Shelter Helpers [PASH] for ongoing care and maintenance of the memorial.**

Assistant District Manager Sweeney summarized the written request presented to the Board.

The Board had open discussion with Ms. Schaefer concerning the design and location of the memorial at Bille Park. Director McGreehan suggested PASH representatives contact the Town of Paradise to determine whether a design review is required.

Chairperson Bellefeuille asked if there was any public comment. Seeing and hearing none, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director McGreehan moved to approve the location and installation of the pet memorial as presented and further moved to authorize the District Manager to complete the maintenance agreement with PASH. The motion was seconded by Director Van Roekel and carried with 4 ayes and 1 abstention.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, abstain; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**5. REPORT**

**5.1 District Report**

Staff reports were provided by District Manager Efseaff, Assistant District Manager Kristi Sweeney, District Accountant Catherine Merrifield, and Recreation Supervisors Jeff Dailey and Scott Amick. After a brief discussion with staff the Board concurred to receive the District Report as presented.

**5.2 2020 Concow/Paradise Pool Report (Jeff Dailey)**

Recreation Supervisor Dailey summarized the written report presented to the Board. After a brief discussion with staff the Board concurred to receive this report as presented.

**5.3 Board Liaison Reports (Oral Reports)**

- Vice Chairperson Rodowick – Reported the Butte County Board of Supervisors are reviewing the proposed Town of Paradise sewer project.
- Director McGreehan – Reported LAFCO met on February 4, 2021. He indicated LAFCO will play a key role in the proposed Town of Paradise sewer project and all parties are working through the decisions that will need to be made.
- Director Van Roekel – None
- Secretary Anderson – Jess Mercer is working on a project with the Concow community.
- Chairperson Bellefeuille – Attended a meeting with the PATCH organization and PRPD was well represented. District Manager Efseaff stated PATCH will provide an update in April.



004772

**6. CLOSED SESSION – None****7. OLD BUSINESS – None****8. NEW BUSINESS****8.1 Resolution #21-02-1-495 Workers Compensation for Volunteers – Staff seek Board approval to update the Workers’ Compensation for Volunteers policy as recommended by California Association for Park and Recreation Insurance [CAPRI].**

Assistant District Manager Sweeney summarized the written request presented to the Board.

The Board concurred to amend the resolution by striking the following language:

**WHEREAS**, the Governing Body wishes to extend Workers’ Compensation coverage as provided by State law to the following designated categories of persons as indicated by a checkmark in the box to the left of the descriptions:

1. All Members of the Governing Body of the Paradise Recreation and Park District as presently or hereafter constituted and/or
2. All persons performing voluntary services without pay other than meals, transportation, lodging or reimbursement for incidental expenses
3. Individuals on Work-study programs
4. Interns
5. Other Volunteers

Chairperson Bellefeuille asked if there was any public comment. Seeing and hearing none, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director McGreehan moved to approve and adopt Resolution #21-02-1-495 Workers Compensation for Volunteers as amended. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**8.3 Butte Local Agency Formation Commission [LAFCO] – Butte LAFCO is seeking nominations to serve on the Commission as either a Regular Non-Enterprise member or an alternate Non-Enterprise Member. The term for both positions is four years beginning June 1, 2021 and expiring May 31, 2025. Deadline for nomination submittal is March 11, 2021.**

004773

Director McGreehan stated his current term on the Commission will expire in May 2021 and would like to continue serving on the LAFCO Formation Commission if that is the desire of the Board. The Board concurred.

Chairperson Bellefeuille asked if there was any public comment. Seeing and hearing none, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Chairperson Bellefeuille moved to nominate Al McGreehan to serve on the LAFCO Formation Commission as a Regular Non-Enterprise member. The motion was seconded by Vice Chairperson Rodowick and carried with 4 ayes and 1 abstention.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, abstain.

**9. BOARD COMMENT:**

Board members provided brief comments and updates on various bodies.

**10. ADJOURNMENT:**

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 8:05 p.m. by Chairperson Bellefeuille until the next regular Board meeting scheduled on March 10, 2021 at 6:00 p.m. in Conference Room B, at the Terry Ashe Recreation Center,(6626 Skyway, Paradise, California).

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Mary Bellefeuille, Chairperson

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Robert Anderson, Secretary

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

<b>Fund 2510</b>
<b>FEBRUARY</b>

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
*****								
052123-052135	2/10/2021		Payroll Summary	10,784.08	0.00	0.00	10,784.08	
*****								
Direct Deposit	2/10/2021		Payroll Summary	15,352.85	0.00	0.00	15,352.85	
*****								
052156-052168	2/24/2021		Payroll Summary	12,274.94	0.00	0.00	12,274.94	
*****								
Direct Deposit	2/24/2021		Payroll Summary	15,102.09	0.00	0.00	15,102.09	
*****								
052104	2/3/2021		ATOMIC POWDER COATING		325.00		325.00	
052105	2/3/2021		JOEL BURKETT'S AUTOMOTIVE		184.50		184.50	
052106	2/3/2021		MARK COBB		200.00		200.00	A
052107	2/5/2021		INDUSTRIAL POWER PRODUCTS		64.61		64.61	
052108	2/5/2021		NORTH STATE GROCERY INC		127.70		127.70	
052109	2/5/2021		THOMAS ACE HARDWARE		2,297.56		2,297.56	
052110	2/5/2021		WALSH MARINE		1,680.00		1,680.00	
052111	2/5/2021		KEN'S PARADISE HITCH & WELD		937.13		937.13	
052112	2/5/2021		BUTTE COUNTY AIR QUALITY MANAGE		32.25		32.25	
052113	2/5/2021		CARDMEMBER SERVICE		2,362.04		2,362.04	
052114	2/5/2021		TRAILERS PLUS LIVE OAK			6,348.19	6,348.19	
052115	2/5/2021		ALHAMBRA		51.73		51.73	
052116	2/5/2021		DE LAGE LANDENFINANCIL SREVICES		203.65		203.65	
052117	2/5/2021		JC NELSON SUPPLY CO		449.32		449.32	
052118	2/5/2021		ACME TOILET RENTALS LLC		414.40		414.40	
052119	2/5/2021		CLARK PEST CONTROL		265.00		265.00	
052120	2/5/2021		COMPUTERS PLUS		8,852.77		8,852.77	
052121	2/5/2021		PARADISE RECREATION & PARK DIST		19,780.62		19,780.62	B
052122	2/5/2021		PARADISE RECREATION & PARK DIST		8,000.00		8,000.00	B
052136	2/19/2021		VOYA INSTITUTIONAL TRUST CO	340.00			340.00	
052137	2/19/2021		INDUSTRIAL POWER PRODUCTS		590.38		590.38	
052138	2/19/2021		JC NELSON SUPPLY CO		1,645.66		1,645.66	
052139	2/19/2021		CED CHICO		50.16		50.16	
052140	2/19/2021		TYLER WOODCOX		18.18		18.18	A
052141	2/19/2021		NORMAC INC		86.22		86.22	
052142	2/19/2021		INLAND BUSINESS SYSTEMS		26.89		26.89	
052143	2/19/2021		VERIZON WIRELESS		364.99		364.99	
052144	2/19/2021		HEALTHSMART BENEFIT SOLUTIONS		700.00		700.00	
052145	2/19/2021		ULINE		288.29		288.29	
052146	2/19/2021		CARDMEMBER SERVICE		840.53		840.53	
052147	2/19/2021		UMPQUA BANK		5,157.54		5,157.54	
052148	2/19/2021		PG&E		142.52		142.52	
052149	2/19/2021		PARADISE RECREATION & PARK DIST	15,352.85			15,352.85	C
052150	2/19/2021		FGL ENVIRONMENTAL		53.00		53.00	
052151	2/19/2021		STREAMLINE		360.00		360.00	
052152	2/19/2021		NORTHERN RECYCLING & WASTE		916.90		916.90	
052153	2/19/2021		O'REILLY AUTO PARTS		189.73		189.73	
052154	2/19/2021		STAPLES CONSTRUCTION CO INC		829.78		829.78	
052155	2/19/2021		COMPUTERS PLUS		650.13		650.13	
052169	2/26/2021		VOYA INSTITUTIONAL TRUST CO	340.00			340.00	
052170	2/26/2021		VISION SERVICE PLAN	156.19			156.19	

052171	2/26/2021		PREMIER ACCESS INSURANCE CO	1,002.34			1,002.34
052172	2/26/2021		PRINCIPAL LIFE INSURANCE CO	133.12			133.12
052173	2/26/2021		INDUSTRIAL POWER PRODUCTS		592.78		592.78
052174	2/26/2021		INLAND BUSINESS SYSTEMS		29.92		29.92
052175	2/26/2021		PAPE MACHINERY		536.37		536.37
052176	2/26/2021		TYLER WOODCOX		43.26		43.26
052177	2/26/2021		BRENDA LONGSHORE		30.00		30.00
052178	2/26/2021		BUTTE COUNTY DEVELOPMENT SERV		800.00		800.00
052179	2/26/2021		BUTTE COUNTY RECORDERS OFFICE		114.00		114.00
052180	2/26/2021		PARADISE RECREATION & PARK DIST	15,102.09			15,102.09
052181	2/26/2021		PG&E		2,544.29		2,544.29
052182	2/26/2021		ELLIS ART AND ENGINEERING		306.25		306.25
052183	2/26/2021		CHICO STATE ENTERPRISES		1,595.00		1,595.00
052184	2/26/2021		DEPARTMENT OF JUSTICE		32.00		32.00
052185	2/26/2021		AT&T		37.39		37.39
052186	2/26/2021		HERC RENTALS		155.62		155.62
052187	2/26/2021		NORTH STATE SCREENPRINTING		14.96		14.96
052188	2/26/2021		ALHAMBRA		62.32		62.32
052189	2/26/2021		MICROSOFT		3,772.90		3,772.90
052190	2/26/2021		AT&T		600.45		600.45
900626	2/2/2021		ACH STATE PR TAX	884.33			884.33
900627	2/2/2021		ACH FED PR TAX	6,881.68			6,881.68
900628	2/2/2021		CALIFORNIA STATE DISBURSEMENT	118.61			118.61
900629	2/2/2021		ACH CALPERS	2,138.69			2,138.69
900630	2/5/2021		ACH CALPERS	4,372.92			4,372.92
900631	2/5/2021		ACH CALPERS	12,862.95			12,862.95
900632	2/16/2021		ACH STATE PR TAX	923.05			923.05
900633	2/16/2021		ACH FED PR TAX	7,165.64			7,165.64
900634	2/16/2021		CALIFORNIA STATE DISBURSEMENT	118.61			118.61
900635	2/22/2021		ACH CALPERS	4,382.87			4,382.87
900636	2/26/2021		ACH STATE PR TAX	1,091.46			1,091.46
900637	2/20/2021		ACH FED PR TAX	7,654.90			7,654.90
900638	2/21/2021		ACH CALPERS	2,138.69			2,138.69
900639	2/22/2021		CALIFORNIA STATE DISBURSEMENT	118.61			118.61

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D  
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<b>TOTALS</b>				<b>83,279.60</b>	<b>70,406.69</b>	<b>6,348.19</b>	<b>160,034.48</b>
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<b>GRAND TOTALS</b>				<b>106,338.62</b>	<b>70,406.69</b>	<b>6,348.19</b>	<b>183,093.50</b>
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## Notes:

- A) Reimbursement
- B) Reimbursement for January direct deposit payroll
- C) Reimbursement for February direct deposit payroll
- D) Refund
- E) Payments to Butte County for Melton Design Group plans
- F) Year subscription for Microsoft 365

Z:\Finance\Reports\Month\_End\_Reports\Disbursements report 2021.xlsx\Feb 2021

# Staff Report

## March 10, 2021



DATE: 2/9/2021  
 TO: BOD  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Disposition of Fixed Asset - Relief of Accountability – 2006 Ford Freestar

### Report in Brief

As per District Fixed Asset Policy, Section C.3 (Attachment B) the District Manager shall request in writing a relief of accountability of the destroyed fixed asset. In this case, the 2006 Ford Freestar has suffered failure of its computer. A mechanics inspection revealed that the cost of repair would exceed value of the vehicle.

The vehicle is described as follows:

Make	FORD
Model	FREESTAR
Model Year	2006
Vehicle Type	MULTIPURPOSE PASSENGER VEHICLE (MPV)
VIN:	2FMZA51626BA64113

Staff will seek legal disposal (which may include sale as salvage or scrap). The District will notify the State of removal of this vehicle from use. The item will be removed from our asset inventory.

**Recommendation:** *Approve relief of accountability for a 2006 Ford Freestar.*

### Attachments:

- A. Fixed Assets Inventory Accounting Form
- B. Fixed Asset and Controllable Assets Policy

[https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2021/21.0310/2021.0310.Fixed.Asset.Relief.2006.Ford.Freestar.docx](https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2021/21.0310/2021.0310.Fixed.Asset.Relief.2006.Ford.Freestar.docx)  
3/3/2021

# FIXED ASSETS INVENTORY ACCOUNTING

ADDITION \_\_\_\_\_  
Date Acquired

DELETION 2-9-2021  
Date Retired

LAND

STRUCTURES & IMPROVEMENTS

EQUIPMENT

**Complete all applicable information:**

Equipment Name and Model Number

FORD / FREESTAR MINI VAN

Vehicle Model, License & V.I.N. No.

VIN# 2FMZA51626BA6443

Vendor or Contractor

Original Costs

\$19,995.86

*(Attach an addendum for multiple cost/contractor/vendor fixed asset items)*

Description, (if necessary)

COMPUTER HAS GONE BAD

COST FOR REPAIRS WOULD EXCEED THE VALUE OF THE VEHICLE

Facility Assignment

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

*Approval to remove from fixed asset registry:*

Board Chairman \_\_\_\_\_ Date

\_\_\_\_\_ Date Action Taken

Inventory Updated on \_\_\_\_\_

By: \_\_\_\_\_

District Bookkeeper

## Paradise Recreation and Park District

### FIXED ASSETS AND CONTROLLABLE ASSETS POLICY Resolution #04-10-2-239

Paradise Recreation and Park District fixed assets and controllable assets shall be accounted for in a manner to safeguard the investment, to fix responsibility, and to provide data for required reporting.

#### A. FIXED ASSETS

Fixed assets include the following items:

- Land
- Structures and Improvements
- Equipment

1. Equipment is further defined as moveable property of a relatively permanent nature (*useful life of three years*) and significant value (*\$5,000.00 or more*).
2. All items of equipment with a value of \$5,000.00 or more shall be classified as fixed assets requiring Board approval. They will be recorded as assets of the District on the balance sheet, and will be listed on the District inventory.
  - a. The Bookkeeper will identify purchase of Fixed Assets on all purchasing documents for such assets.
  - b. The Bookkeeper will ensure that pertinent information regarding serial numbers, brands, etc. is received, recorded, and filed.
  - c. The District Manager will monitor the District's accountability for Fixed Assets periodically.

#### B. CONTROLLABLE ASSETS OTHER THAN FIXED ASSETS

1. Controllable assets include moveable property with a value of \$250.00 to \$4,999.00 of a relatively permanent nature or other property of a lesser value, which might be considered theft sensitive.
2. Examples of controllable assets that may have a value of less than \$4,999.00 are:
  - a. Modular furniture (folding tables and chairs)
  - b. Landscape equipment
  - c. Office equipment
  - d. Power tools
3. Equipment items with a value of \$250.00 to \$4,999.00 or other property of a lesser value, which might be considered theft sensitive, will not require specific Board approval. They will be charged to the appropriate accounts, and will be placed on the controllable asset inventory.

4. Supervisors will maintain control of, and will be accountable for, the controllable assets.
  - a. The Bookkeeper will ensure that pertinent information regarding serial numbers, brands, etc. are received, recorded and filed.
  - b. The District Manager will monitor the District's accountability for controllable assets periodically.

**C. DISPOSITION OF FIXED ASSETS**

The Paradise Recreation and Park District fixed assets and controllable assets will be disposed of in one of seven ways:

1. Lost
2. Stolen
3. Destroyed
4. Traded in
5. Dismantled for parts
6. Transferred to another public agency
7. Surplus sale

Procedure:

1. Lost: The District Manager shall request in writing, to the Board of Directors, a relief from accountability of the lost fixed asset.
2. Stolen: The District Manager shall report the loss to the appropriate law enforcement agency and the Bookkeeper. The District Manager shall request in writing, to the Board of Directors, a relief from accountability.
3. Destroyed: The District Manager shall request in writing, to the Board of Directors, a relief from accountability of the destroyed fixed asset.
4. Trade In: The District Manager shall present a written request to the Board of Directors for approval to negotiate a trade-in on a fixed asset purchase.
5. Dismantled for Parts: The District Manager shall make a written request to the Board of Directors for approval to use a fixed asset for parts. When the Board approves this request, the written request and approval shall be given to the Bookkeeper for documentation.
6. Transfer to Another Public Agency:
  - a. The District Manager shall present a written request to the Board of Directors for approval to transfer the fixed asset to another public agency.
  - b. Written request and approval shall be given to the Bookkeeper for documentation.
  - c. If a trade of a fixed asset items has taken place, then all appropriate transfer information shall be given to the Bookkeeper for documentation.



7. Surplus Sale:

- a. The District Manager shall present a written request to the Board of Directors for approval of surplus sale of a fixed asset
- b. After approval by the Board of Directors, the surplus sale shall take place in the following manner:
  1. Local area public agencies shall have first opportunity to purchase surplus fixed assets.
  2. If the surplus fixed asset is not sold to a public agency, it will then be available for public sale.
  3. A written notice for surplus sale will be completed by the District Manager.
- c. Once the fixed asset is sold, appropriate information will be given to the Bookkeeper for documentation.
- d. Surplus sale may be handled by competitive bid, auction, or other means of sale.

**D. DISPOSITION OF CONTROLLABLE ASSETS**

1. Controllable assets will not require Board of Directors' approval for disposition.
2. The District Manager will submit a written statement concerning the removal of the controllable asset from the District inventory. This statement will be given to the Bookkeeper to be filed.
3. Include in the written statement:
  - a. Description of controllable asset
  - b. Reason for removal of controllable asset.

**E. GOVERNMENT DISPOSITION OF ASSETS.**

1. The District may dispose of assets by appropriate Government Code Sections.

**F. ANNUAL FIXED ASSET INVENTORY AND CERTIFICATION**

The Paradise Recreation and Park District fixed assets inventory is accounted for in a manner to safeguard the investment, to fix responsibility for the safekeeping of the equipment, and to provide data for the required financial reporting.

1. The Bookkeeper shall send a current inventory to the District Manager of all fixed assets no later than June 30<sup>th</sup> of each year.
2. The Bookkeeper shall also keep a current inventory of controllable assets and present the District Manager with a completed copy by June 30<sup>th</sup> of each year.





## Paradise Recreation & Park District

6626 Skyway  
Paradise, CA 95969  
Email: [info@ParadisePRPD.com](mailto:info@ParadisePRPD.com)

Phone: 530-872-6393  
Fax: 530-872-8619  
Website: [www.ParadisePRPD.com](http://www.ParadisePRPD.com)

### SAFETY COMMITTEE MEETING

#### Report/Minutes

DRAFT

**DATE:** February 18, 2021 at 8:30 a.m.

**LOCATION:** Terry Ashe Recreation Center – (Via TEAMS)

**ATTENDANCE:** Dan Efseaff, District Manager  
Kristi Sweeney, Assistant District Manager  
Jeff Dailey, Recreation Supervisor  
Mark Cobb, Park Supervisor  
Colleen Campbell, Office Manager

**ABSENT:** None

**FACILITATOR:** Kristi Sweeney, Assistant District Manager

#####

#### 1. MINUTES:

- By unanimous vote of the members present, the January 21, 2021 Safety Committee Minutes were approved.

#### 2. SAFETY AND HEALTH ISSUES DISCUSSED:

- a. COVID-19:  
The Committee reviewed protocols concerning a potential contact exposure of District employee(s), i.e. mandatory 14-day quarantine and subsequent negative testing requirement prior to returning to work.
- b. THE FOLLOWING SAFETY MEETINGS WERE HELD:
  - Jan. 14, 2021 Ladder Safety (Maintenance Staff Meeting)  
by Mark Cobb, Park Supervisor
  - Feb. 11, 2021 Safety Communication While Working in a Crew (Maint. Staff Mtg)  
by Kevin Peak, Park Maintenance
  - Feb. 17, 2021 Playground Inspection Procedures (Maintenance Staff Meeting)  
by Mark Cobb, Park Supervisor

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

- Site Inspections completed since last meeting: Paradise Lake dated 2/2/21
- Post Storm Inspections completed since last meeting:
  - Aquatic Park 1/28/21; Bille Park 1/29/21; and Terry Ashe Rec. Ctr 1/29/21
- Next inspection(s) due: Spring inspections will be performed at facilities.
- Maintenance Request Forms since last meeting: None

d. ACCIDENT/INCIDENT REPORTS:

- One incident was reported since last meeting for documentation purposes only (truck hit and damaged gate post at Bille Park on 2/8/21).

e. WORKERS' COMPENSATION REPORTS:

- January 2021. No new claims since last meeting. Outstanding claims remain at two: Back injury (2011) and Hernia (2020)

**3. MISCELLANEOUS:**

- a. IIPP Revision Update - None

Next Safety Meeting Date: March 18, 2021

Facilitator: Jeff Dailey

\_\_\_\_\_  
Colleen Campbell, Safety Committee Secretary

\_\_\_\_\_  
Date:

cc: CAPRI  
PRPD Board 03/10/21 – Draft Copy

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2021/SC\\_21\\_0218/Safety.Minutes.DRAFT\\_2021\\_0218.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2021/SC_21_0218/Safety.Minutes.DRAFT_2021_0218.docx)

## Staff Report

**February 11, 2020**



DATE: 2/11/2021  
 TO: PRPD Board of Directors  
 FROM: Catherine Merrifield, District Accountant  
 SUBJECT: Finance Committee (Rodowick / McGreehan)  
 February 11, 2021 at 2:00 p.m.

**Attendance:** Committee Members: Al McGreehan, Chairperson; and Steve Rodowick, Member  
 Staff Members: Dan Efseaff, District Manager, Kristi Sweeney Assistant District Manager, and Catherine Merrifield, District Accountant  
 Guest: Holly Pladson, CPA

The Committee was called to order 2:10 p.m.

The Committee met to:

**1. Review draft 2019-20 independent audit prepared by Holly Pladson, CPA for possible Board consideration**

The independent auditor, Holly Pladson, presented a draft copy of the District 2019/2020 audit to the Finance Committee and staff, summarizing the Audit and Board Report. Directors and staff asked questions about key findings and recommendations. Director McGreehan made a motion that the draft audit be presented to the full Board and Director Rodowick concurred. Director McGreehan requested that the auditor be available at the next regularly scheduled Board Meeting on March 10, 2021 to address any questions other Board members may have regarding the audit. Ms. Pladson agreed to attend the meeting via Zoom.

**Recommendation:** The committee recommends that the draft Audit and Board Report be presented to the full board at the next regularly scheduled board meeting March 10, 2021 for consideration and possible approval.

The meeting was adjourned at 4.48 p.m.

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Finance/2021/\\_FC\\_2021\\_0211/2021\\_0211\\_Finance.Committee.Report.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2021/_FC_2021_0211/2021_0211_Finance.Committee.Report.docx)  
 2/11/2021



**Staff Report****February 16, 2021**

DATE: 2/16/2021  
 TO: Board of Directors  
 FROM: Kristi Sweeney, Assistant District Manager  
 SUBJECT: Personnel Committee Report

**Attendance:**

Committee Members: and Mary Bellefeuille, Committee Chair; Julie Van Roekel, Member  
 PRPD Staff: Dan Efseaff, District Manager; Kristi Sweeney, Assistant District Manager

The meeting convened at 4:01 pm.

The Committee will meet to:

1. Development of new position or consultant function for park development (oral report)

Staff provided an oral update about the funding pledged from The Nature Conservancy, for the District to hire a consultant or part-time staff to lead an Acquisition Program (special project) related to the Wildfire Risk Reduction Buffer feasibility study. Committee members assessed the pros and cons of consultant versus part-time position to lead this special project for the District. No recommendations were confirmed, but the Committee members provided staff with guidance on additional considerations to resolve before requesting full Board consideration and recommendation for hiring a special project manager as consultant or staff.

The meeting moved to closed session at 4:42 pm.

**CLOSED SESSION:**

1. The Committee will meet in Closed Session pursuant to California Government Code Section 54957, (1) District Manager Evaluation and Employment Agreement; and (2) review outstanding 2011 workers compensation claim.

**REPORT ON CLOSED SESSION:**

The Committee came back from Closed Session at 5:00 pm and reported that the Committee 1) reviewed and discussed the process and timeline for the District Manager Evaluation and 2) reviewed the information from the 2011 Workers Compensation Claim.

The meeting adjourned at 5:09 pm.

[https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Personnel/2021/PC\\_21.0216/PC.Staff.Report.2021.0216.docx](https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2021/PC_21.0216/PC.Staff.Report.2021.0216.docx)  
 2/18/2021







**TOWN OF PARADISE &  
PARADISE RECREATION AND PARK DISTRICT  
LIAISON COMMITTEE MEETING AGENDA**

**Wednesday, March 03, 2021 - 1:00 PM**

**LOCATION: Zoom**

<https://us02web.zoom.us/j/89312612490?pwd=VTJLaE1TK0VkdnFPK1pNR0x2R1JCQT09>

Webinar ID: 893 1261 2490

Passcode: 203186

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate, please contact the Town Clerk's Dept., at 872-6291 ext. 102 or the Paradise Recreation and Park District Board Secretary at 872-6393 at least 48 hours in advance of the meeting. Hearing assistance devices for the hearing impaired are available from the Town Clerk. Members of the public may address the Town Council/PRPD Board ONLY on the items listed on the special meeting agenda. If you wish to address the Town Council and PRPD Board on any matter on the Agenda, it is requested that you complete a "Request to Address Council" card and give it to the Town Clerk prior to the beginning of the Meeting. All writings or documents which are related to any item on an open session agenda and which are distributed to a majority of the Town Council/PID Board will be available for public inspection at the Town Hall in the Town Clerk Department at 5555 Skyway, at the same time the subject writing or document is distributed to a majority of the subject body. Regular business hours are Monday through Thursday from 8:00 a.m. to 5:00 p.m.

### **1. OPENING**

- a. Call to Order
- b. Pledge of Allegiance to the Flag of the United States of America
- c. Roll Call & Introductions

### **2. PUBLIC PARTICIPATION**

Pursuant to California Governor Gavin Newsom's Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Town of Paradise and Paradise Recreation and Park District will be closing the TOP/PRPD Liaison Meeting to members of the public and non-essential staff.

The public may listen to this meeting via computer or telephone. The public may submit comments prior to the meeting via email to [ccampbell@paradisepspd.com](mailto:ccampbell@paradisepspd.com) or [dvolenski@townofparadise.com](mailto:dvolenski@townofparadise.com) before 12:00 p.m. on the day of the meeting and they will be read into the record.

Please use the link to join the webinar at:

<https://us02web.zoom.us/j/89312612490?pwd=VTJLaE1TK0VkdnFPK1pNR0x2R1JCQT09>

Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose), +1 346 248 7799 US (Houston), or +1 253 215 8782 US (Tacoma) Or iPhone one-tap: +16699009128,,89312612490#,,, \*203186# US (San Jose)

Webinar ID: 893 1261 2490

Passcode: 203186

Disabled persons may request reasonable modifications or accommodations relating to the use of telephonic or electronic observation and participation prior to the Council meeting by contacting the Town Clerk at (530) 872-6291 ext. 102.

### **3 REVIEW AND DISCUSSION**

- Town Update
  - Sewer Update
  - BMX Trailway Path
  - Recovery Updates
  - Advocacy at Federal/State Level
  - Siren Towers
  
- PRPD Update
  - Park Planning, Proposal and Public Input
  - Loop Trail Project Update
  - Recreation Programs Status
  - Buffer Planning and Efforts
  - Miocene Flume Information Sharing
  - Electronic Sign

**4. ADJOURNMENT**

STATE OF CALIFORNIA )	SS.
COUNTY OF BUTTE )	
I declare under penalty of perjury that I am employed by the Town of Paradise in the Town Clerk's Department and that I posted this Agenda on the bulletin Board both inside and outside of Town Hall on the following date:	
_____	
TOWN/ASSISTANT TOWN CLERK SIGNATURE	

**District Report****Meeting Date: March 10, 2021**

DATE: 3/4/2021  
 TO: PRPD Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Monthly District Report

**Monthly Report****1. Administrative and Visitor Services**

- a. District Manager Evaluation – The Personnel Committee developed a timeline for the evaluation of District Manager Dan Efseaff (Review Period: July 1, 2020 - June 30, 2021)
  - Board Meeting: April 14, 2021-
    - Evaluation form(s) will be emailed to the board in Word, PDF and Survey Monkey link
    - District Manager Efseaff will distribute his self-evaluation and goals for Board to review
    - Board given a copy of Employment Agreement
    - Management Staff completes evaluations and emailed Survey Monkey link.
  - May 5, 2021
    - Completed Evaluations due to the Chair of the Board
    - Personnel committee will assist the chair by compiling evaluations and scores to one evaluation form.
  - Board Meeting: May 12, 2021
    - Closed Session: Board discussion regarding compiled evaluation
    - Closed Session: Board evaluation and discussion with District Manager Efseaff
    - Open Session: Vote on Employment Agreement Amendment #??
  - July 1, 2021
    - Effective date of amended employment agreement

**2. Finance**

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), and Recovery Project for the Fiscal Year (Attachment D).
- b. Impact Fees - For the month of February, the District received a total of \$10,868.86 in impact fees.
- c. Investments – Five Star Bank Interest deposits for the month of January: Investment Money Market = \$19,443.89 and Grant Money Market = \$99.31.
- d. Updates - Credit Card Rebate – The District began a new rebate credit card with Umpqua Bank in June of 2020. We received a rebate of \$360.21 (net spending on this card was \$36,021.31).

**3. Parks (Maintenance and Operations)**

- a. Moore Road Clean up – Staff met with a contractor in February to assess the removal of hazard wooden poles and light fixtures at the softball field and horse arena. The contractor is also assessing the replacement of fencing at the horse arena that was lost in the fire. Cleanup of these two well-used and beloved recreational features at Moore Road Park will enable programs, classes and events to resume safely during daylight hours. The RFP for new lighting at the softball field is nearly complete and staff hope to publish the RFP in the next two months.
- b. PRPD Pool - the maintenance team led by Kevin Peake, our construction crew leader, have successfully repaired the two large cracks in the deep end, that were approximately 7ft in width by 1/16inch wide (Figures 1 & 2). After pressure washing the entire pool we did find one much smaller one in the shallow end that was 2ft in width by 1/16 inch wide. Due to the high humidity and cooler temperatures we were unable to apply the epoxy paint, but after the season it will be applied. We will be having the pool inspected by an outside source, after this year's swimming season. I will make the findings of the report available to all, along with recommendation.

- c. Pool deck benches - we have also reconditioned the benches that line the outer perimeter of the pool. The seasons take quite a toll on them, so we replaced all the bench slats, repainted mounting brackets and installed new fastening hardware (Figures 3 & 4). They are as good as new now.
- d. Paradise Lake - the volunteer crews run by Volunteer Coordinator Sophia Munoz-Oliverez have done an outstanding job of keeping the trail maintained. We have had issues with residents driving their vehicles on the trail by driving around the post at each ends of the trail entrances. We will be placing large boulders to hopefully detour this kind of behavior that is very dangerous to the public while also damaging and threatening to wildlife.
- e. Bille & Aquatic Parks - these two parks are looking great, the crews have been doing a wonderful job on keeping them manicured and well maintained.

#### 4. Programs

- a. Lake Activities Class – This youth outdoor adventure class takes place on Tuesday and Thursday at Paradise Lake. Activities include hiking, fishing, and nature journaling. The class goes through the end of March.
- b. Tai Chi – The Tai Chi class meets on Saturday mornings outside at Bille Park. Participants practice beginning through advanced movements that are designed to create body awareness, improve health, and extend range of motion. The class is year-round and will eventually move indoors during certain times of the year.
- c. Ballet - PRPD is proud to be offering Youth Ballet this spring through Northern California Ballet. The class will take place at the Pearson Road studio on Tuesday afternoons. The class plans to eventually perform “The Nutcracker” and “Dracula”.
- d. Easter Fun – Instead of the traditional Easter egg hunt this year, PRPD will be offering a different program to the youth of the ridge. Children will be able to take part in a self-guided scavenger hunt in which they will walk through the TARC Park and find pictures of animals to be checked off on a card. The Easter Bunny will also be at the park handing out chocolate bunnies. This event is planned for Saturday, March 27.
- e. Yoga – Instructor Debbie Warren is ready to start her Paradise Yoga class outdoors at the Terry Ashe Park. The class will start in middle March during the day. We hope to be able to move the class indoors as the weather warms up.
- f. The Ridge Riders Program – Two 40-foot shipping containers have been donated to PRPD from the Matson Shipping Company. One of the containers will house the 80 bicycles that have been donated to PRPD through the Folsom Prison Bicycle Refurbishing Program. Program participants will receive a complimentary bicycle upon completion of the program. The program is planned to start May 31.

Wheelchair Accessibility at Paradise Lake - Staff member Taylor Guy met representatives from Ability First Sports and Butte County Office of Education to assess the wheelchair accessibility of the 2 mile out and back portion of the trail. Feedback and trail work is scheduled to be implemented through March and April for student visits in mid to late April.( Figure 13)

The Ridge Hiking Association – Staff led a group of 14 snowshoers from the Kohm Yah-mah-nee Visitor Center to Forest Lake at the base of Broke off Mountain in Lassen National Forest on January 13. The weather cooperated for a wonderful, challenging, adventure through fresh powdery snow. (Figure 12)

- g. Healing Trauma Through Nature -
  - 1) Achieve Charter School Social Emotional Learning Field Trips – Staff led the 3<sup>rd</sup> grade class on a field trip that included socially distant hikes through Wildwood Park (Figure 14)
  - 2) TEK – Traditional Ecological Knowledge Partnership - Staff met with Ali Meders – Knight of the Machoopda Tribe to discuss Social Emotional Learning program integration and traditional land management practice integration into PRPD Summer Camps.
  - 3) Earthbound Skills Partnership - Staff met with and recorded a podcast with Earthbound Skills, a nature observation and outdoor education school in Butte County, to discuss the benefits of leadership development through outdoor education. Visit [www.outdooreducationforall.com](http://www.outdooreducationforall.com) to listen to the podcast.

#### 5. Outreach and Development

- a. Boys and Girls Club Visits – Staff were invited by the Boys and Girls Club of the North Valley to meet with children in their program at Paradise Elementary School and Pine Ridge School sites. Staff described efforts related to grant proposals to fund development of Noble and Lakeridge Parks. The children were invited to draw pictures of their dream features.

- b. Yellowstone Kelly Trail Addition – Staff met with Town of Paradise and mountain bike enthusiasts on a beautiful March day to conduct a field reconnaissance to look at the potential of a “sporty” bike route alongside the paved trail.
- c. The Bureau of Land Management (BLM) Redding and Arcata Field Offices (FOs) - are restarting the process of revising and combining their two Resource Management Plans (RMPs) (Redding RMP 1993; Arcata RMP 1992). The BLM consultant identified PRPD as a key stakeholder in the planning process with insights regarding regional economic conditions, trends, and strategies, as well as relevant knowledge of how recent wildfires and other events since 2016 have affected the area. Staff completed a stakeholder interview with facilitators from Environmental Management and Planning Solutions Inc. (EMPSi).
- d. Magalia Planning Effort - Staff have participated in the County planning effort for the Upper Ridge, educating the consultant about District properties and uses. Some of the feedback (changes to the study area) appear to have been folded into the study.

## 6. Projects

### a. Volunteer Program:

- i. **TARC planter box wall** – February 5<sup>th</sup>, 2021. Community members joined PRPD staff in cleaning and weeding planter box in front of TARC along skyway road (Figure 5 and 6). We will plant these areas in the next few weeks.
- ii. **Crain Memorial Park workday** – February 13<sup>th</sup>, 2021. Launched off Saturday workdays for spring, next workday is 2/27/21 at Crain Park. Great attendance from locals in Concow and a few residents from Paradise who came out to help remove invasive plants, such as scotch broom and blackberry (Figure 7 and 8). A week before the VROC volunteer crew came out for two full days to help with the first major push to clean up the creek and restore it to before 2018 Camp Fire (Figure 9 and 10).
- iii. Potential Partners – Staff set up an introductory meeting with All Hands and Hearts to potentially assist with wildfire mitigation. The organization is an international disaster relief nonprofit, organization is moving staff and volunteers into Paradise to assist with chainsaw work to help create a fuel break around Paradise. They are partnering with the Butte Fire Safe Council and a local church, Paradise Alliance Church, to help the community in the recovery process from the Camp Fire. In addition to the fuel break, they may be interested in their resources to assist in other wildfire mitigation and forest restoration projects, including creating green space areas.
- iv. **Paradise Lake** – Max Crimmins, Intern from Chico State got the chance to lead VROC on trail work at Paradise Lake. Crew was able to repair parts of the trail from ATV damage and pile/remove vegetation for fuels management (Figure 11).
- v. **Total number of Volunteer Hours to Date (VHD) - 1,131.36**                      **Last report of VHD – 896.26**
  - Paradise Lake: 648.76
  - Moore Road Ball Park: 21
  - Bille: 89.5
  - Noble: 73
  - Lakeridge: 72
  - Crain Memorial Park: 183.1
  - Terry Ashe Recreation Center: 44

## 7. Upcoming

- a. The District has a number of things (too many to list) that may come up in the next meeting depending on progress. One item will be a report on the proposals submitted as part of the State Parks Program grant.

### Photographs



Figure 1. Prepping for epoxy paint application



Figure 2. Cracks repaired



Figure 3. Repainting bench bases



Figure 4. New wood for benches at the pool



Figure 5. Before picture of community members weeding.



Figure 6. After.



Figure 7. Before photo of community members pulling scotch broom.



Figure 8. After pulling scotch broom we were able to recover a bolder and bench that had been completely covered.



Figure 9. VROC crew cleaning up creek.



Figure 10. After.



Figure 11. Crew conducting trail work.



Figure 12. Lassen Snow Shoe Hike.





Figure 13. Taylor Guy and Kerri VanDerbaum.



Figure 14. Achieve Charter School 3rd Grade.



Figure 15. Garden Club daffodil planting at Bille Park

**Attachments:**

- A. Balance Sheet
- B. YTD Profit & Loss Budget vs. Actual
- C. Monthly Profit & Loss
- D. Recovery Project for the Fiscal Year
- E. Paradise Horsemen's Association Festival Flyer

[https://paradisepprd-my.sharepoint.com/personal/defseaff\\_paradisepprd\\_com/Documents/Dan\\_OneDrive/Templates/BOD\\_2017\\_District\\_Report\\_Template\\_17\\_0905.docx](https://paradisepprd-my.sharepoint.com/personal/defseaff_paradisepprd_com/Documents/Dan_OneDrive/Templates/BOD_2017_District_Report_Template_17_0905.docx)  
3/4/2021



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03/01/21

Accrual Basis

PRPD  
Balance Sheet  
As of February 28, 2021

Attachment A

	Feb 28, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	67,515.53
1003 · Five Star Bank - Payroll	20,000.00
1005 · Petty Cash	300.00
1008 · North Valley Community Found	2,177.12
1010 · Treasury Cash - 2510	
1011 · General Operating	-309,950.31
1012 · ACO Reserve	626,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
Total 1010 · Treasury Cash - 2510	320,749.69
1030 · Investments	
1031 · Five Star Bank Money Market	41,513,066.01
1032 · Five Star Bank Grant M. M.	207,309.87
Total 1030 · Investments	41,720,375.88
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	53,632.13
1113 · Grosso Scholarship-2513	4,619.16
1114 · Designated Donations-2514	
1114-1 · Bille Park Donations	125.00
1114-10 · Swim Scholarship Fund	997.82
1114-11 · Dog Park Donations	2,874.61
1114-12 · Coutelec Camp Fund	1,452.89
1114-13 · Ice Rink Donations	49,213.83
1114-14 · General Donations	6,100.49
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	773.60
Total 1114-4 · Sports Equipment Donations	773.60
1114-5 · Pam Young Fund	1,000.00
1114-6 · Easter Egg Scholarships	4,658.61
1114-7 · Child-Youth Scholarships	10.00
1114-8 · McGreehan Children's Schship	1,458.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	223.24
Total 1114 · Designated Donations-2514	76,482.45
Total 1100 · Designated Treasury Funds	134,733.74
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	8,236.81
1121 · Park Acqui Unincorp - 2521	59,997.18
1122 · Park Dev Unincorp - 2522	114,110.35
1124 · District Fac Unincorp - 2524	49,090.81
1126 · Park Acqui Incorp - 2526	137,430.15
1127 · Park Dev Incorp - 2527	407,228.71
1128 · District Fac Incorp - 2528	80,106.45
Total 1119 · Impact Fees	856,200.46
Total Checking/Savings	43,122,052.42
Other Current Assets	
1310 · Miscellaneous Receivables	20,504.10
1400 · Interest Receivable	
1410 · Interest Receivable	2,786.80
1413 · Interest Receivable - 2513	222.58

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03/01/21

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of February 28, 2021

	Feb 28, 21
1420 · Interest Receivable - 2520	2,452.18
Total 1400 · Interest Receivable	5,461.56
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	13,599.33
1512 · FMV Adjustment-2512	2,420.78
1513 · FMV Adjustment-2513	11,997.91
1500 · FMV Adjustments - Other	1,978.92
Total 1500 · FMV Adjustments	29,996.94
Total Other Current Assets	55,962.60
Total Current Assets	43,178,015.02
Fixed Assets	
1710 · Land	750,088.53
1720 · Buildings	5,720,780.38
1730 · Furn., Fixture s & Equip (>\$5k)	1,029,265.21
1798 · Accum Depr - Furn Fixture Equip	-276,237.45
1799 · Accum Depr - Buildings	-4,241,039.94
1800 · Construction in Progress	
1810 · CIP-Planning	
1811 · CIP-BSF Founder Park Planning	50,490.95
Total 1810 · CIP-Planning	50,490.95
1820 · CIP-Acquisition	3,865.00
1840 · CIP-Facility	
1841 · CIP-Paradise Pool Swim Blocks	30,133.15
Total 1840 · CIP-Facility	30,133.15
Total 1800 · Construction in Progress	84,489.10
Total Fixed Assets	3,067,345.83
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	159,962.00
Total Other Assets	460,284.00
<b>TOTAL ASSETS</b>	<b>46,705,644.85</b>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-2,164.31
Total Accounts Payable	-2,164.31
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · Wages Payable	37,267.96
2120 · Payroll Taxes Payable	5,683.08
2130 · Health Benefits Payable	-11,625.96
2140 · FSA payable	-785.52
2170 · CalPers Payable	9,841.32
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	10,892.37
2193 · Vacation leave payable	28,930.43
Total 2190 · Accrued Leave Payable	39,822.80
Total 2100 · Payroll Liabilities	80,201.18
2300 · Deposits - refundable	1,000.00

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03/01/21  
Accrual Basis

PRPD  
**Balance Sheet**  
As of February 28, 2021

	Feb 28, 21
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	39,239.00
2440 · Deferred CIP Revenue	209,025.08
Total 2400 · Deferred Revenue	248,264.08
Total Other Current Liabilities	329,465.26
Total Current Liabilities	327,300.95
Long Term Liabilities	
2800 · Post Employment benefits	34,236.00
2805 · CalPers Pension Liability	359,790.00
Total Long Term Liabilities	394,026.00
Total Liabilities	721,326.95
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3030 · General Reserve	3,000.00
3050 · Designated Capital Outlay	626,700.00
Total 3000 · General Fund Balances-2510	920,849.99
3100 · Net of Capital Investments	2,646,058.58
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	4,926.80
3214 · Donations - 2514	74,766.17
3220 · Impact Fees	790,446.35
Total 3200 · Designated Fund Balances	924,759.04
3280 · Invest. in General Fixed Assets	-140,627.23
3900 · Retained Earnings	1,602,069.54
3999 · Opening Balance Equity	99.20
Net Income	40,030,808.78
Total Equity	45,984,317.90
TOTAL LIABILITIES & EQUITY	46,705,644.85



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PRPD

## Profit &amp; Loss Budget v.s. Actual

Attachment B

03/01/21

July 2020 through February 2021

Accrual Basis

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	1,420,632.65	1,677,300.00	-256,667.35	84.7%
4200 · Impact Fee revenue	108,040.76	113,000.00	-4,959.24	95.6%
4300 · Program Income	41,501.58	227,500.00	-185,998.42	18.2%
4350 · Concession & Merchandise sales	158.00	2,100.00	-1,942.00	7.5%
4400 · Donation & Fundraising Income	3,903.45	61,000.00	-57,096.55	6.4%
4401 · Scholarships Granted	0.00	0.00	0.00	0.0%
4500 · Grant Income	0.00	12,500.00	-12,500.00	0.0%
4600 · Other Revenue	39,494,777.89	5,500.00	39,489,277.89	718,086.9%
4900 · Interest Income	179,877.40	18,600.00	161,277.40	967.1%
Total Income	41,248,891.73	2,117,500.00	39,131,391.73	1,948.0%
Gross Profit	41,248,891.73	2,117,500.00	39,131,391.73	1,948.0%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	607,611.97	1,077,800.00	-470,188.03	56.4%
5020 · Employer Taxes	47,412.86	60,000.00	-12,587.14	79.0%
5030 · Employee Benefits	126,594.83	180,000.00	-53,405.17	70.3%
5040 · Workers Comp Expense	23,057.00	55,000.00	-31,943.00	41.9%
5060 · Other Personnel Costs	3,669.13	15,800.00	-12,130.87	23.2%
5070 · (Subsidized Personnel Costs)	24.12			
Total 5000 · Payroll Expenses	808,369.91	1,388,600.00	-580,230.09	58.2%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	0.00	8,900.00	-8,900.00	0.0%
5120 · Program Contract Labor	850.00	5,000.00	-4,150.00	17.0%
5130 · Program Supplies	17,527.19	26,500.00	-8,972.81	66.1%
Total 5100 · Program Expenses	18,377.19	40,400.00	-22,022.81	45.5%
5200 · Advertising & Promotion	2,913.84	10,800.00	-7,886.16	27.0%
5210 · Bad Debt	0.00	0.00	0.00	0.0%
5220 · Bank & Merchant Fees	3,852.70	4,600.00	-747.30	83.8%
5230 · Contributions to Others	3,855.50	15,100.00	-11,244.50	25.5%
5240 · Copying & Printing	0.00	3,000.00	-3,000.00	0.0%
5260 · Dues, Mbrshps, Subscr, & Pubs	29,373.66	15,000.00	14,373.66	195.8%
5270 · Education, Training & Staff Dev	330.00	11,000.00	-10,670.00	3.0%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	2,747.60	15,000.00	-12,252.40	18.3%
5284 · Program ET&F	964.31	10,000.00	-9,035.69	9.6%
5286 · Small Tools & Equipment	9,902.20	5,500.00	4,402.20	180.0%
5280 · Equip., Tools & Furn (<\$5k) - Other	3,646.01			
Total 5280 · Equip., Tools & Furn (<\$5k)	17,260.12	30,500.00	-13,239.88	56.6%
5290 · Equipment Rental	8,682.30	92,100.00	-83,417.70	9.4%
5300 · Insurance	72,907.00	56,000.00	16,907.00	130.2%
5310 · Interest Expense	121.11	900.00	-778.89	13.5%
5320 · Miscellaneous Expense	5.00	400.00	-395.00	1.3%
5330 · Professional & Outside services				
5332 · Accounting	51,223.52	24,000.00	27,223.52	213.4%
5334 · Legal	4,067.80	25,000.00	-20,932.20	16.3%
5336 · Engineering	4,185.00	100,000.00	-95,815.00	4.2%
5338 · Other Prof. & Outside Labor	47,622.26	136,000.00	-88,377.74	35.0%
Total 5330 · Professional & Outside services	107,098.58	285,000.00	-177,901.42	37.6%
5340 · Postage & Delivery	289.90	2,000.00	-1,710.10	14.5%
5350 · Rent-Facility use fees	2,547.50	9,500.00	-6,952.50	26.8%
5360 · Repair & Maintenance				
5361 · Building R&M	1,312.63	13,000.00	-11,687.37	10.1%
5362 · Equipment R&M	2,838.56	18,000.00	-15,161.44	15.8%
5363 · General R&M	24,106.92	10,000.00	14,106.92	241.1%
5364 · Grounds R&M	5,294.77	40,000.00	-34,705.23	13.2%

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## Profit &amp; Loss Budget v.s. Actual

03/01/21

July 2020 through February 2021

Accrual Basis

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
5365 · Pool R&M	8,918.01	18,000.00	-9,081.99	49.5%
5366 · Vehicle R&M	6,995.46	10,000.00	-3,004.54	70.0%
5367 · Janitorial	5,881.70	10,510.00	-4,628.30	56.0%
5368 · Security	1,872.55	5,000.00	-3,127.45	37.5%
5369 · Vandalism	92.90	500.00	-407.10	18.6%
Total 5360 · Repair & Maintenance	57,313.50	125,010.00	-67,696.50	45.8%
5370 · Supplies - Consumable				
5372 · Office Supplies	3,785.73	8,500.00	-4,714.27	44.5%
5374 · Safety & staff supplies	9,061.10	5,000.00	4,061.10	181.2%
Total 5370 · Supplies - Consumable	12,846.83	13,500.00	-653.17	95.2%
5380 · Taxes, Lic., Notices & Permits	4,339.38	3,000.00	1,339.38	144.6%
5390 · Telephone & Internet	10,708.89	25,000.00	-14,291.11	42.8%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	0.00	6,000.00	-6,000.00	0.0%
5404 · Fuel	9,572.32	16,300.00	-6,727.68	58.7%
5406 · Meals	703.99	2,400.00	-1,696.01	29.3%
5408 · Mileage & Auto Allowance	0.00	4,300.00	-4,300.00	0.0%
Total 5400 · Transportation, Meals & Travel	10,276.31	29,000.00	-18,723.69	35.4%
5410 · Utilities				
5412 · Electric & Gas	24,754.65	66,000.00	-41,245.35	37.5%
5414 · Water	13,169.28	20,000.00	-6,830.72	65.8%
5416 · Garbage	8,689.80	11,000.00	-2,310.20	79.0%
Total 5410 · Utilities	46,613.73	97,000.00	-50,386.27	48.1%
Total Expense	1,218,082.95	2,257,410.00	-1,039,327.05	54.0%
Net Ordinary Income	40,030,808.78	-139,910.00	40,170,718.78	-28,611.8%
Other Income/Expense				
Other Expense				
9999 · Misc. Expense	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	40,030,808.78	-139,910.00	40,170,718.78	-28,611.8%



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03/01/21  
Accrual Basis

PRPD  
Profit & Loss  
February 2021

Attachment C

	Feb 21
Ordinary Income/Expense	
Income	
4200 · Impact Fee revenue	10,868.86
4300 · Program Income	2,831.96
4400 · Donation & Fundraising Income	35.00
4900 · Interest Income	19,544.04
	<hr/>
Total Income	33,279.86
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Gross Profit	33,279.86
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	71,710.10
5020 · Employer Taxes	5,351.77
5030 · Employee Benefits	25,865.75
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5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	84.75
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Total 5000 · Payroll Expenses	103,012.37
5100 · Program Expenses	
5130 · Program Supplies	301.26
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Total 5100 · Program Expenses	301.26
5200 · Advertising & Promotion	154.96
5220 · Bank & Merchant Fees	371.83
5260 · Dues, Mbrshps, Subscr, & Pubs	844.85
5270 · Education, Training & Staff Dev	280.00
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	693.10
5286 · Small Tools & Equipment	4,807.16
	<hr/>
Total 5280 · Equip., Tools & Furn (<\$5k)	5,500.26
5290 · Equipment Rental	570.02
5310 · Interest Expense	114.53
5330 · Professional & Outside services	
5332 · Accounting	558.00
5338 · Other Prof. & Outside Labor	417.68
	<hr/>
Total 5330 · Professional & Outside services	975.68
5340 · Postage & Delivery	5.00
5360 · Repair & Maintenance	
5361 · Building R&M	57.76
5362 · Equipment R&M	110.17
5363 · General R&M	2,484.98
5364 · Grounds R&M	1,112.19
5365 · Pool R&M	253.83
5366 · Vehicle R&M	1,601.85
5367 · Janitorial	2,457.07
	<hr/>
Total 5360 · Repair & Maintenance	8,077.85
5370 · Supplies - Consumable	
5372 · Office Supplies	366.35
5374 · Safety & staff supplies	1,463.54
	<hr/>
Total 5370 · Supplies - Consumable	1,829.89
5380 · Taxes, Lic., Notices & Permits	946.25
5390 · Telephone & Internet	1,092.66
5400 · Transportation, Meals & Travel	
5404 · Fuel	1,844.62
5406 · Meals	10.98
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Accrual Basis

PRPD  
Profit & Loss  
February 2021

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	<u>Feb 21</u>
Total 5400 · Transportation, Meals & Travel	1,855.60
5410 · Utilities	
5412 · Electric & Gas	2,686.81
5416 · Garbage	<u>916.90</u>
Total 5410 · Utilities	<u>3,603.71</u>
Total Expense	<u>129,536.72</u>
Net Ordinary Income	<u>-96,256.86</u>
Net Income	<u><u>-96,256.86</u></u>

**PRPD**  
**Recovery Project**  
July 2020 through February 2021

	<b>Total Recovery Project</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4600 · Other Revenue	935,790.78
<b>Total Income</b>	935,790.78
<b>Gross Profit</b>	935,790.78
<b>Expense</b>	
5280 · Equip., Tools & Furn (<\$5k)	
5284 · Program ET&F	284.24
5286 · Small Tools & Equipment	2,274.97
5280 · Equip., Tools & Furn (<\$5k) - Other	689.58
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	3,248.79
5290 · Equipment Rental	5,470.10
5330 · Professional & Outside services	
5336 · Engineering	2,985.00
5338 · Other Prof. & Outside Labor	3,897.88
<b>Total 5330 · Professional &amp; Outside services</b>	6,882.88
5360 · Repair & Maintenance	
5362 · Equipment R&M	2,167.04
5363 · General R&M	14,204.09
5364 · Grounds R&M	473.91
5365 · Pool R&M	210.43
5366 · Vehicle R&M	56.45
5368 · Security	750.72
<b>Total 5360 · Repair &amp; Maintenance</b>	17,862.64
5370 · Supplies - Consumable	
5374 · Safety & staff supplies	269.86
<b>Total 5370 · Supplies - Consumable</b>	269.86
5390 · Telephone & Internet	35.89
5400 · Transportation, Meals & Travel	
5404 · Fuel	344.10
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	344.10
5410 · Utilities	
5416 · Garbage	2,022.18
<b>Total 5410 · Utilities</b>	2,022.18
<b>Total Expense</b>	36,136.44
<b>Net Ordinary Income</b>	899,654.34
<b>Net Income</b>	<b>899,654.34</b>





**22nd Annual**

# The Horse Festival

Proudly presented by:  
**PARADISE HORSEMEN'S ASSOCIATION**  
 Sunday April 25th 12 to 4pm  
 Paradise Horse Arena

- Food
- Booths
- Games
- Raffles
- Breed parade
- Contests
- Equestrian activities
- Demonstrations
- Vendors
- Petting zoo

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**Come out for a fun-filled day!**

Directions: Take Clark Rd to Forest Service Rd to 6705 Moore Rd  
 Watch for signs!

Paradise Horsemen's Association  
 PO Box 672, Paradise, CA 95967

For More info call:  
 Nichole Jolly at (530) 321-6525



~  
 Until we ride,

Scarlett Miller

President  
 Paradise Horsemen's Association



## Staff Report

November 12, 2020



DATE: 11/3/2020  
 TO: Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Cooperative Agreement with the Nature Conservancy

### Summary

On November 12, 2020, the Board of Directors (BOD) approved an agreement with The Nature Conservancy (TNC) to continue work to support and develop nature-based fire risk reduction. The project fits in with District goals to explore the development of strategically located parks and trails within the District to mitigate extreme wildfire risk and provide new amenities to the community. Recently, TNC announced funds (\$100,000) to expand the District's capacity to explore funding sources and work with interested landowners and provided a second task agreement that outlines the effort. This task is an addition to our existing cooperative agreement and workplan.

***Recommendation:*** Approval of the second task agreement with the Nature Conservancy.

### 1. Background

At the 5/8/19 meeting, the PRPD BOD adopted several Post Camp Fire opportunities to pursue. One of them (Item #3) states, "Develop a Feasibility Study and Compliance for the Strategic Development of Parks and Trails and appropriate Land Management within the District (including the Sunrise and Sunset Rim Community Buffers, Watershed (Creeks) Greenways in Paradise, the Concow Region, Butte Creek Canyon, and the Paradise Lake Area)." The project also supports the exploration of potential park acquisition projects identified at the meeting as well.

Following BOD approval of the original agreement (11/13/19), Staff worked with The Nature Conservancy (TNC) on the project, Disaster Resilience in California. TNC devoted funding to support the project and hired a consultant (Conservation Biology Institute) to evaluate the scientific basis for nature-based fire risk reduction. The project conducted a literature review, evaluating the scientific evidence for the ability of buffers to reduce wildfire risk and damages to communities and using Paradise, CA as a model, design a wildfire risk-reduction buffer (WRRB) that develops a prioritization rubric for guiding acquisition of land that is vacant or had structures destroyed in the Camp Fire. The project demonstrated that the concept may hold considerable merit to protect communities to mitigate the impact of wildfires.

The project created several alternatives and provided promising results to reduce risks and may provide a number of additional benefits (water quality, wildlife habitat, GHG mitigation). The next steps for the project will require considerable efforts for further quantification, partnership building, outreach, and funding. TNC has expressed a willingness to support our efforts and we've developed a "Next Steps" scope of work to carry out these efforts.

On November 12, 2020, the Board of Directors (BOD) approved a new agreement with TNC to articulate the roles and responsibilities and to provide a mechanism for potential financial support of other projects.

Since that time, TNC has develop a \$100,000 grant for the District to expand efforts and a second task agreement (Attachment A). We provide a copy of the grant form from TNC (Attachment B) and a position description (Attachment C) that we may use to develop a subcontractor scope.

### 2. Fiscal Impact

The agreement provides additional benefits to the District's capacity to assist with the acquisition and development of Park properties that may provide risk reduction and wildfire buffer to protect the community. The value of previous efforts working with TNC has contributed approximately \$100K in value. TNC has supported the development of proposals for next steps which could yield significantly more in partner contribution and grant funding. The District will contribute staff time in support of the project. While the funds could be used for a position, the District will first explore the option of hiring an independent contractor or use existing partners to carry out the tasks.

### 3. Discussion

The agreement is another step in the partnership with TNC and provides the District with resources to explore the next steps to develop strategic locations for parks and open spaces that will mitigate for wildfire and provide community assets. The project supports BOD projects identified as part of potential Camp Fire related opportunities.

#### Attachments:

- A. Second Task Agreement
- B. TNC Grant Form
- C. Project Manager position description

[https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/20\\_1112/BOD.TNC.Agreement.Report.20.1112.docx](https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/20_1112/BOD.TNC.Agreement.Report.20.1112.docx)

3/4/2021



**Second Task Agreement  
Under TNC-Paradise Recreation and Park District Cooperative Agreement**

This Agreement is dated as of \_\_\_\_\_, and is entered into by and between **The Nature Conservancy**, a District of Columbia non-profit corporation (“**TNC**”), and the **Paradise Recreation and Park District** (“**District**”), each of which is sometimes referred to in this Agreement as a “**Party**”, with respect to the following matters:

A. The Parties have previously entered into that certain Memorandum of Understanding, dated as of January 7, 2020, (the “**Cooperative Agreement**”), with respect to a project to identify fire risk reduction activities (the “**Project**”) within the District’s jurisdiction (the “**Property**”), all of which is more particularly described in the Cooperative Agreement.

B. In the Cooperative Agreement, the Parties indicated that they would be entering into one or more further agreements, each referred to as a “Task Agreement”, which would set out the specifics of certain aspects of their cooperation under the Cooperative Agreement, and this Task Agreement is the second of those further agreements, and is designed to cover work on the Project for the period from July 1, 2020 to December 31, 2021.

Now, therefore, in consideration of the foregoing recitals, the respective promises of the Parties contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. **Cooperative Agreement.** This Second Task Agreement is being entered into by the Parties in furtherance of, and subject to all applicable terms of, the Cooperative Agreement, and each capitalized term used in this Task Agreement shall, except to the extent (if any) otherwise defined herein, have the meaning ascribed to such term in the Cooperative Agreement.
2. **Term.** This Second Task Agreement shall be effective once signed by all the Parties and, unless sooner terminated as provided below or extended by a subsequent modification to this Second Task Agreement which is entered into by the Parties, shall expire on December 31, 2021. This Second Task Agreement may be terminated prior to the end of such time period only in the manner and with the effects which are set out in the Cooperative Agreement. However, no termination of this Second Task Agreement by less than all the Parties shall be effective, unless the Cooperative Agreement and all other Task Agreements are simultaneously being terminated as to such Parties.
3. **Intellectual Property.** All intellectual property matters which may arise under this Second Task Agreement shall be governed by the applicable provisions of the Cooperative Agreement.
4. **Responsibilities of the Parties.** During the term of this Second Task Agreement, the Parties agree that each of them shall be responsible for carrying the activities which are set out below for such Party:

**Team Composition:**

This Task Agreement will be carried out by the Core Team comprised of, but not limited to, the following:

<b>Team Member</b>	<b>Organization</b>	<b>Role</b>
Dan Efseaff	The District	Point of contact for the District, co-lead for the Task Agreement.
Kristi Sweeney	The District	Assistant District manager
Ryan Luster	TNC	Point of contact for TNC, co-lead for the workplan
Sarah Newkirk	TNC	Disaster Resiliency director

Sarah Heard	TNC	Investments Program director
John Gearen	TNC	Investments Program project director
Elizabeth Hiroyasu	TNC	Disaster Resilience Science lead
Cara Lacey	TNC	Land use planning and practice
Connor Shank	TNC	GIS specialist
Jake Jacobson	TNC	Real estate advisor
Adrian Frediani	TNC	Real estate advisor

When necessary, the Core Team will engage the Advisory Committee to seek advice and recommendations for shaping the deliverables in the tasks outlined below. The Advisory Committee may be comprised of, but not limited to, the following:

<b>Team Member</b>	<b>Organization</b>
David Hawks	CalFire/Butte County
Calli-Jane DeDanda	Butte County Fire Safe Council
Jim Broshears	Butte County Fire Safe Council
Doug Teeter	Butte County Supervisor, District 5
Kevin Phillips	Paradise Town Manager
Susan Hartman	Paradise Town planner, community development director
CalOES staff	CalOES
District Board Member	Paradise Recreation and Park District
John Hunt	Northern California Regional Land Trust
Wolfy Rougle	Butte County RCD
Holly Jorgensen	Sacramento River Watershed Program

Membership to both the Core Team and Advisory Committee may change as needed during the term of this task agreement. The Core Team, with advice from the Advisory Committee, will work together to implement the following tasks:

**Task 1. Real Estate Transactions to Create Wildfire Risk Reduction Buffers**

The District will lead all real estate transactions related to developing the wildfire risk reduction buffers (WRRBs) identified in Tasks 1 and 2 of the First Task Agreement. TNC will act in an advisory role to the District as it develops instruments and methodologies for acquiring real estate interests (e.g., fee title, easements, transfer of development rights) to create the WRRBs.

The District’s role:

- Lead all real estate transactions.
- Convene real estate-related meetings to gather input from TNC on an as needed basis.
- PRPD will be provided a grant of \$100,000 from TNC for the purpose of hiring an employee or subcontractor to manage the real estate work related to Task 1. Activities carried out by the new employee may include, but are not limited to, identifying potential acquisitions, outreaching to potential sellers, negotiating real estate transactions, completing transactions, and coordinating with TNC.

TNC’s role:

- Provide information on strategies related to real estate transaction approaches, such as fee title and easement acquisitions, transfer of development rights, among others.
- Provide documentation examples and templates for real estate transaction approaches.
- Provide contacts with real estate brokers, agents, and appraisers.

- Participate in all District convened real estate meetings related to developing best management practices for conducting real estate strategies.
- The Parties acknowledge and agree that neither TNC nor its employees are acting as real estate brokers or agents under the Cooperative Agreement or this Second Task Agreement.
- TNC shall provide a grant of \$100,000 to PRPD to fund the new PRPD employee or subcontractor to carry out the real estate-related activities related to Task 1.

### **Task 2. Develop Land Management Strategies**

TNC will be leading a Statewide Fire Resilience working group, the purpose of which is to build common understanding and language around landscape scale wildfire risk reduction factors, particularly related to nature-based solutions. The working group will serve as a space to share knowledge between fire practitioners, urban planners, conservation organizations, and academic scientists to inform current management practices and ultimately alter patterns of development. The working group will publish resources related to fire risk reduction identifying best practices by ecoregion.

#### The District's role:

- Attend working group meetings to share insights and experiences related to developing the WRRBs identified in Task 1.
- Design land management strategies for lands acquired in Task 1.

#### TNC's role:

- TNC will lead the working group.
- Ensuring that conservation values are incorporated in the land management strategies developed by PRPD.

### **Task 3. Develop Funding Mechanisms**

TNC and the District will identify funding opportunities to implement Task 1

#### The District's role:

- Attend working meetings with TNC, state, and federal agencies in discussing funding opportunities.
- Fulfill applicant role in funding applications.

#### TNC's role:

- TNC is leading engagement with FEMA and CalOES to secure federal funding for acquisitions and land management of PRPD WRRB.
- TNC will investigate private capital sources to fund Task 1 acquisitions.
- Assist the District in assembling proposals to federal and private funding sources.

### **Task 4. Outreach and Policy**

TNC and the District expect to learn valuable lessons during this partnership regarding the quantification and planning of co-benefit fire risk reduction and conservation actions which the District may undertake. As such, TNC will lead efforts focused on translating lessons learned from the partnership and applying them to regional, state, and national initiatives. The District will help TNC in its policy and outreach activities through developing these three subtasks:

- 4.a. Develop policy campaign plan, translating lessons learned from WRRB development into specific, detailed policy mechanisms
- 4.b. Develop a strategic engagement plan

#### 4.c. Develop materials in support of the policy strategy and outreach activities

This task will evolve during the life of this cooperative arrangement. As such, the District and TNC will evaluate the goals and objectives of Task 4 on a regular basis.

##### The District's role

- Work with TNC to identify lessons learned from this cooperative arrangement, and evaluate appropriate policy mechanisms to overcome obstacles, or to bring the approach to scale.
- Work with TNC to develop and implement a strategic engagement plan to cultivate key local, state and federal decision-makers with relevant authority.
- Work with TNC to create co-branded materials (printed and social media) to be used during policy engagement and outreach activities.
- Lead engagement with the Technical Advisory Committee, Town of Paradise, and Butte County board of supervisors.

##### TNC's role:

- Work with the District to identify lessons learned from this cooperative arrangement, and evaluate appropriate policy mechanisms to overcome obstacles, or to bring the approach to scale.
- Work with the District to develop and implement a strategic engagement plan to cultivate key local, state and federal decision-makers with relevant authority.
- Work with the District to create co-branded materials (printed and social media) to be used during policy engagement and outreach activities.
- TNC will support the Districts outreach engagements with the Technical Advisory Committee, Town of Paradise, and Butte County board of supervisors.

## 5. Rethinking Risk Insurance

Marsh McLennan Companies and Guy Carpenter (MMC/GC) have reached out to TNC and the District to study the concept of Community-Based Catastrophe Insurance (CBCI), as applied to Paradise. Specifically, MMC/GC will look further into the practicalities of running a wildfire model on exposures in the town presuming the risk reductions outlined in the CBI analysis. The initial aim would be to demonstrate the benefit of planned resilience enhancements in terms of risk reduction and to publish the results in a short white paper. In addition, MMC/GC will outline a couple of options for how a CBCI program might work practically for the Town of Paradise. For TNC and the District, the purpose of this engagement is to create a market incentive to implement WRRBs in Paradise and elsewhere. The vast majority of the work related to this project will be carried out by MMC/GC.

### The District's role

- Attend meetings with TNC and MMC/GC.
- Direct MMC/GC to sources of local data relating to real estate value, wildfire damage, and other local parameters.
- Facilitate engagement with Town of Paradise officials.

### TNC's role

- Coordinate meetings with MMC/GC.
- Work with MMC/GC to publish and disseminate results of the analysis and application.
- Translate results into policy proposals for state and federal agencies.

## 6. Miscellaneous Provisions

The following provisions shall apply to the rights and obligations of the Parties under this Task Agreement:

(a) Agreement. The terms of this Task Agreement are intended by the Parties as a final expression of their agreement with respect to the subject matter hereof, and may not be contradicted by evidence of any prior or contemporaneous agreement, other than the Cooperative Agreement and any prior Task Agreements which may be relevant. The Parties further intend that this Task Agreement constitute the complete and exclusive statement of its terms, and that no extrinsic evidence of any kind which contradicts the terms of this Agreement may be introduced in any proceedings (judicial or otherwise) involving this Agreement, except for: (i) evidence of a subsequent written amendment to this Agreement; and (ii) the effect, if any, of the terms of the Cooperative Agreement and any prior Task Agreements in the given circumstances. This Task Agreement may not be modified, amended or otherwise changed in any manner, except by a written amendment executed by all of the parties hereto, or their successors in interest. This Task Agreement may be executed in multiple counterparts, and each executed counterpart of this Agreement shall be deemed an original for all purposes, despite the fact that not all of the Parties are signatories to the same counterpart. The Parties agree that the activities in furtherance of this Task Agreement shall be carried out in compliance with all applicable laws, statutes, rules, and regulations.

(b) Interpretation. Except to the extent (if any) otherwise provided herein, this Task Agreement shall be interpreted and governed in the manner provided in the Cooperative Agreement. The Parties acknowledge that each Party and its counsel have reviewed, revised (where it was deemed appropriate), and approved this Task Agreement, and that no rule of construction that ambiguities are to be resolved against the drafting party shall be employed in the interpretation of this Task Agreement.

(c) Notices. All notices and demands of any kind which any Party may be required or may desire to serve on another Party in connection with this Task Agreement shall be given in the manner provided in the Cooperative Agreement.

In witness whereof, the parties have executed this Agreement as of the date first above written.

**Paradise Recreation and Park District**

**The Nature Conservancy,**  
a District of Columbia non-profit corporation

By: \_\_\_\_\_  
(signature)

By: \_\_\_\_\_  
(signature)

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_



Contract Number:	
Accounting Information –	
Project Name:	Paradise Fire Buffer Real Estate Support
Project-Award-Activity Number:	
Source of funds:	Private Foundation <input checked="" type="checkbox"/> Private <input type="checkbox"/>

### GRANT BY TNC TO GRANTEE – PRIVATE FUNDS – SHORT FORM

The Nature Conservancy (the “Conservancy”) has agreed to make a grant to the Paradise Recreation and Park District (“Grantee”) in the amount of \$100,000 (“the Grant”). If indicated above, this Grant is made under a Grant made by the Hilton Foundation (“Prime Grant”). The Grant is also subject to the “Standard Grant Conditions” set out on the attached form (Attachment A).

#### **Purpose of this Grant.**

This Grant will provide funds for the Grantee’s **Paradise Recreation and Park District Wildfire Risk Reduction Buffer program** (“Program”) as described in the attached workplan and budget (“Attachment B”).

#### **Term.**

This Grant shall start on **March 1, 2021** and shall expire on **March 30, 2022**.

#### **Reporting and Due Dates.**

The Grantee shall submit the following reports:

**Interim Financial report(s)** due June 30, 2021. The **Final Financial report** is due April 15, 2022.

**Interim Programmatic report(s)** due June 30, 2021. The **Final Programmatic report** is due April 15, 2022.

Financial and programmatic reports shall be submitted to Sarah Newkirk, [snewkirk@tnc.org](mailto:snewkirk@tnc.org).

#### **Payment Amount and Schedule.**

a. For all of the activities described above, the Conservancy shall pay the Grantee up to \$100,000 for reimbursement of project expenses. Payments shall be made based on the acceptance of the financial/programmatic reports described above. Payments will be processed within 30 days of receipt of the financial report/invoice.

b. Payments will be sent to the Grantee:

- (i) ***By check payable to the Grantee.***

#### **CODE OF CONDUCT/HELPLINE**

TNC expects itself and everyone with whom it does business to conduct themselves in ways that are consistent with its TNC’s Code of Conduct found at [www.nature.org/codeofconduct](http://www.nature.org/codeofconduct). Anyone (whether a part of TNC or not) may contact the TNC Helpline (anonymously, if desired) with questions, concerns, or suspected violations at [www.nature.org/tachelpline](http://www.nature.org/tachelpline).





**Attachment A**  
**Standard Grant Conditions**

**I. PROVIDING FUNDS TO OTHERS**

The Grantee is prohibited from using the Conservancy's funds and/or assets for grants or contracts to others without the Conservancy's written permission. In addition, this Grant may not be assigned by the Grantee in whole or in part without the prior written consent of the Conservancy.

**II. NO AGENCY**

No legal partnership or agency is established by this Grant. Neither party is authorized or empowered to act as an agent, employee or representative of the other, nor transact business or incur obligations in the name of the other party or for the account of the other party. Neither party shall be bound by any acts, representations or conduct of the other.

**III. TERMINATION AND REMEDIES**

The Conservancy shall have the right to terminate this Grant by giving 30 (thirty) days' written notice to the Grantee of intent to terminate. Should this occur, payment for work satisfactorily completed will be adjusted accordingly. In addition, if in the judgment of the Conservancy, (a) the Grantee defaults in performance of Grantee duties under this Grant, whether for circumstances within or beyond the control of the Grantee, or (b) the action or inactions of Grantee or its officers or directors could tarnish or damage the reputation of the Conservancy or affect its legal standing, the Conservancy may immediately terminate this Grant by written notice to the Grantee. Upon receipt of the termination notice from the Conservancy, the Grantee shall take all necessary action to cancel outstanding commitments relating to the work under this Grant. In the event of termination prior to the originally agreed upon expiration, the Conservancy shall pay any obligations incurred by the Grantee that could not reasonably be canceled. Any Grant funds not expended or committed at the time of termination must be returned to the Conservancy. If at any time the Prime Grant is terminated, this Grant shall also be automatically terminated as of the termination date of the Prime Grant.

**IV. CONFLICT OF INTEREST DETERMINATION**

Grantee represents that to the best of its knowledge the information it has provided on the Conservancy's Conflict of Interest Disclosure Form, now or up to two years prior to the commencement date of this Grant, is true and correct.

**V. LOBBYING AND POLITICAL CAMPAIGNING**

The Grantee shall not use any portion of funds transferred under this Grant to engage in any lobbying activities unless the parties specifically agree to such lobbying activities in this Grant. Should Grantee and the Conservancy agree to such lobbying activities, Grantee shall comply with all local, state, and federal laws related to lobbying, including but not limited to registration with regulating agencies, public reporting and disclosures, fundraising and expenditure activities, media and advertising, tax obligations, elections and campaigns.

The Grantee shall not use any portion of funds transferred under this Grant to participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office, to induce or encourage violations of the law or public policy, to cause any private inurement or improper private benefit to occur or to take any other action inconsistent with Section 501(c)(3) of the U.S. Internal Revenue Code.

**VII. COMPLIANCE WITH LAWS**

Grantee represents, warrants and covenants as follows, wherever applicable to the performance of the Services: (a) Grantee can lawfully work in the United States; (b) Grantee will obtain, at its own expense (except to the extent otherwise explicitly stated in this Contract) any permits or licenses required to perform the Services; and (c) Grantee will comply with all U.S. federal, state and local statutes, laws, executive orders, and other governmental requirements of the state(s) in which the activities under this Agreement are performed (and the state in which the TNC Business Unit set forth on the first page of this agreement is located, if different), and any other U.S. jurisdiction(s) in which Grantee is organized or authorized to do business (collectively, "Applicable Law"). Grantee must not take any actions that might cause TNC to be in violation of Applicable Law.

#### **VIII. PREVENTING TERRORIST FINANCING – IMPLEMENTATION OF E.O. 13224**

Grantee certifies that, to the best of its knowledge, Grantee and its subsidiaries, principals and beneficial owners, if any (referred to collectively in this Section as "Grantee Parties"):

- A. are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any government agency;
- B. (i) are not included on the Specially Designated Nationals and Blocked Persons lists maintained by the U.S. Treasury's Office of Foreign Assets Control, the United Nations Security Council Consolidated List, or similar lists of proscribed entities identified as associated with terrorism, and (ii) will not engage in transactions with, or provide resources or support to, any such individuals or organizations or anyone else associated with terrorism;
- C. are not a person or entity with whom transacting is prohibited by any trade embargo, economic sanction, or other prohibition of law or regulation; and
- D. have not conducted, and will not conduct, their operations in violation of applicable Money Laundering Laws, including but not limited to, the U.S. Bank Secrecy Act and the money laundering statutes of any and all jurisdictions to which the Grantee Parties, or any one of them, is subject, and no action or inquiry concerning money laundering by or before any authority involving any Grantee Party is pending.

Should Grantee become aware that Grantee or any other Grantee Party is subject to any of the above conditions during the term of this Contract, Grantee must notify TNC immediately. If TNC determines that Grantee or any Grantee Party is subject to any of the above conditions, TNC may terminate this Grant effective immediately, with no further obligation hereunder, including payment. The terms of this Section must be included in all permitted subgrants and subcontracts.

#### **IX. EXPENDITURE LIMITED TO DESIGNATED PURPOSES**

Grant funds may be spent only in accordance with the provisions of the Grantee's funding request and budget submitted to the Conservancy. Expenditure of Grant funds is subject to modification only with the Conservancy's prior written approval. Any Grant funds not expended or committed for the purposes of this Grant must be returned to the Conservancy.

#### **X. BINDING EFFECT/AMENDMENTS**

This Grant shall become binding when signed by the parties. This Grant supersedes all prior or contemporaneous communications and negotiations, both oral and written, and constitutes the entire Grant between the parties relating to the work set out above. No amendment shall be effective except in writing signed by both parties.

#### **XI. INTELLECTUAL PROPERTY LICENSE AND USE OF CONSERVANCY NAME/LOGO**

Title to any Materials developed with Grant funds vests in the Grantee, with the Conservancy getting free irrevocable license to use, publish or distribute all such copyrighted, trademarked, patented Materials or inventions, trade secrets or other intellectual property rights. The word "Materials" may include, but is not limited to reports, studies,

photographs (and negatives), computer programs, drawings, writings or other similar works or documents, along with all supporting data and material, produced under this Grant. The Grantee agrees to provide the Conservancy copies of the Materials at no cost.

The Grantee may not use the Conservancy's name and/or logo in any way without prior written consent from the Conservancy.

## **XII. LIABILITY/INSURANCE**

The work to be performed under this Grant shall be performed entirely at the Grantee's risk. The Grantee agrees to indemnify and hold the Conservancy harmless from any and all liability or loss arising in any way out of the performance of this Grant. The Grantee shall carry appropriate workers' compensation, hazard, and liability insurance coverage written on an occurrence basis during the term of this Grant.

**Attachment B**  
**Scope of Work**

Task Number	Task Description	Deliverable	Due Date	Estimated Amount
1	Hire a new employee to perform real estate work related to creating wildfire risk reduction buffers.	Documentation of hiring the new employee.	April 30, 2021	\$25,000
2	A description of work performed through June 30, 2021.	Interim Programmatic and Financial Report	June 30, 2021	\$25,000
3	A description of actions accomplished through December 15, 2021.	Brief report summarizing real estate activities.	December 15, 2021	\$40,000
4	A description of work performed during the full grant period.	Final Programmatic and Financial Report	April 15, 2022	\$10,000
			Total	\$100,000

## **POSITION DESCRIPTION**

### **BASIC QUALIFICATIONS**

- BA/BS and 5 years experience in real estate transactions or equivalent combination of education and experience.
- Experience negotiating and/or documenting real estate transactions preferred.
- Experience negotiating complex agreements.
- Experience communicating with the public and/or media both in writing and verbally.
- Experience using common software applications such as Word, Excel, Web browsers, etc.

### **ESSENTIAL FUNCTIONS:**

The Project Manager manages and advances the wildfire risk reduction buffer (WRRB) program for the Paradise Recreation and Parks District (PRPD) under the guidance of the PRPD Manager. The Project Manager is responsible for leading real estate transactions to acquire properties, this will include identifying properties for acquisition and working with private landowners to complete transactions.

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### **REQUIRED KNOWLEDGE AND SKILLS:**

- BA/BS and 5 years experience in real estate transactions or equivalent combination of education and experience.
- Ability to make sound decisions on legal, financial, and reporting issues
- Knowledge of land management conservation practice and conservation science
- Working with media and influential officials, especially governmental, to improve Conservancy programs' outcomes
- Demonstrated experience communicating effectively with the public and/or media
- Completing tasks independently with respect to timeline(s)
- Managing time and diverse activities under deadlines while delivering quality results
- Working knowledge of common software applications (e.g.; Word, Excel, Web browsers).
- Excellent communication skills via written, spoken and graphical means
- 

### **COMPLEXITY/PROBLEM SOLVING:**

- Coordinates multiple projects with several variables, setting realistic deadlines and managing timeframes
- Interprets guidelines, evaluates information, and modifies processes to adapt to changing circumstances
- Compiles data, resolves disparities, and modifies processes to generate plans
- Resolves routine issues independently, consulting with supervisor to develop plans for resolution of complex and unusual problems
- Cultivates and develops creative ideas to implement acquisition strategies
- Negotiates complex agreements in political environments
- Ensures program accountability and legal compliance

### **DISCRETION/LATITUDE/DECISION-MAKING:**

- Makes independent decisions based on analysis, experience, and judgment
- Performs tasks with minimal supervision

### **RESPONSIBILITY/OVERSIGHT – FINANCIAL AND SUPERVISORY:**

- May need to gain cooperation from outside parties to accomplish program goals
- Financial responsibility may include working within/managing a budget to complete projects, negotiating and contracting with vendors, assisting with budget development, and meeting fundraising targets.
- Ensures program compliance with internal policies and external requirements
- Establish and maintain optimal standards of performance for the department or program while controlling costs and administering budgets.

**COMMUNICATIONS/INTERPERSONAL CONTACTS:**

- Networks with diverse groups, including landowners, program partners, government officials, donors, board members and the general public to recruit support for the WRRB program
- Provide a variety of information to staff and others, contributing to the WRRB program and assisting workflow throughout the organization.
- Work and communicate effectively with a diverse group of people, including scientists, PRPD staff, and partners, providing and obtaining needed information
- Ability to simplify and explain the principles of WRRB program and practices to technical and non-technical audiences
- Communicates strategic project goals and objectives.

**WORKING CONDITIONS/PHYSICAL EFFORT:**

The Project Manager may work in variable weather conditions, at remote locations, on difficult and hazardous terrain and under physically demanding circumstances. These conditions:

- require considerable physical exertion and/or muscular strain
- present frequent possibility of injury
- require long hours in isolated settings

**Paradise Recreation and Parks District is an Equal Opportunity Employer**

**Application deadline: DATE**

**To Apply:** Please submit a resume and application to:

Dan Efseaff

District Manager

CONTACT INFO

# Staff Report

## March 10, 2021



DATE: 2/26/2021  
 TO: Board of Directors (BOD)  
 FROM: Mark Cobb, Park Supervisor  
 Dan Efseaff, District Manager  
 SUBJECT: PG&E Usage of TARC for Public Community Resource Center (CRC) for Public Safety Power Shut Off Events

### Summary

Pacific Gas & Electric Company (PG&E) (Applicant) has approached the District to utilize the Terry Ashe Recreation Center as a public center during Public Safety Power Shutoff (PSPS) events. In exchange for that use, they would provide (\$800/day, while this is less than the whole facility use (about \$1300), they will provide several improvements (electrical and generator). The program helps community members cope with planned shutoff events and would help keep District offices with generator power.

**Recommendation:** *Authorize the District Manager to complete the usage agreement with PG&E.*

#### 1. Background

An Applicant supplied generator will sit on the southern side of the building near the switch gear box. This has been deemed the best location to place the generator. The automatic transfer switch will be installed to the existing box and the generator will power the entire facility. There will be a one-day outage needed to install and test the generator.

Applicant has identified the location to park the generator, the proposed room inspected during the ADA review, the staging area for outside ADA restrooms and a handwashing station, and the parking lot used during events. (Attachment A)

The Applicant does ask for priority scheduling over other events scheduled to occur in that room should a PSPS event occur, they do realize that other events may be happening in other rooms/areas of the recreation center at the same time, and indicate a willingness to not impede or interfere with other activities.

#### 2. Fiscal Impact

An increase in revenue of \$800.00/day when the Terry Ashe Recreation Center is being utilized for Public Safety Power Shut off events; plus, PG&E supplied electrical and generator upgrades.

#### 3. Permits and Environmental Review

Applicant will need to complete any required permits from entities such as the Town of Paradise or Butte County.

#### 4. Discussion

Preliminarily, the District explored installation of a generator some months ago, and this project will fit with District business continuity goals and minimizes impacts during planned power shut offs and other weather-related events. The agreement will result in improvements to facility, maintaining power during PSPS outages, PG&E providing a public service, and remuneration for facility rental (\$800 while low for whole facility, PG&E says that they will work around other rentals that may be possible that day).

#### Attachments:

- A. TARC PSP Indoor CRC license

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2021/21.0310/2021.0310.Staff\\_Memo\\_PG&E\\_.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2021/21.0310/2021.0310.Staff_Memo_PG&E_.docx)  
3/4/2021





**LICENSE AGREEMENT**  
**(PUBLIC SAFETY POWER SHUTOFF)**

This License Agreement ("**License Agreement**") is made and entered into this \_\_\_\_\_ day of February, 2021 (the "**Effective Date**") by the County of Butte, a state government entity, hereinafter called "**LICENSOR**," and PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, hereinafter called "**PG&E**." PG&E and LICENSOR are sometimes hereinafter each singularly referred to as "PARTY" and collectively as "PARTIES".

R E C I T A L S:

A. LICENSOR owns or leases the certain real property commonly known as The Terry Ashe Recreation Center, located at 6626 Skyway, Assessor's Parcel Number 052-080-094-000, hereinafter called the "**Property**," located in the City of Paradise, County of Butte, State of California. The Property includes a parking lot ("**Parking Lot**") containing approximately 30+ parking spaces.

B. PG&E desires to partner with LICENSOR in connection with a Public Safety Power Shutoff Event ("**PSPS Event**"). For purposes of this License Agreement, a "**PSPS Event**" means the existence of one or more environmental conditions creating extreme fire danger that results in the shutoff of power for public safety. Examples of PSPS Events include but are not limited to red flag warnings issued by the United States National Weather Service, low humidity levels, high winds, and dry vegetation.

C. The PARTIES desire to memorialize this mutual understanding and agreement for making the Property available to PG&E in connection with a PSPS Event.

NOW, THEREFORE, for good and valuable consideration, LICENSOR and PG&E agree as follows:

1. Grant of License. Subject to the terms and conditions set forth in this License Agreement, LICENSOR grants PG&E, and its employees, contractors, agents, and representatives ("**PG&E's Representatives**") and PG&E's customers the right to use the License Area described in **EXHIBIT A** attached hereto (the "**License Area**") and certain interior areas of the Property in connection with a PSPS Event, together with rights of ingress and egress to and from the License Area, and the right to use certain exterior areas of the Property as set forth below. All of the activities of PG&E and PG&E's Representatives pursuant to this License Agreement are referred to herein as "**PG&E's Activities**."

2. Use of License Area and Interior Common Areas of the Property. During Use Days (as defined in Section 5 below), PG&E and PG&E's Representatives and customers shall have the exclusive right to use the License Area as a customer resource center. Services to be provided in the License Area may include, among other things, providing PG&E customers with water and snacks and the ability to charge phones and get up-to-date information on outages. PG&E and PG&E's Representatives shall have the right to set up tables and chairs in the License Area. In addition to the exclusive use of the License Area, PG&E and PG&E's Representatives and customers shall have the nonexclusive right, during Use Days, to use lobbies, hallways, stairways, elevators (if operational), restrooms, and other interior common areas of the Property.

PG&E and PG&E's Representatives shall also have the right to install temporary directional signage in the common areas of the Property.

3. Staging Area; Parking.

(a) Staging Area. During Use Days, PG&E and PG&E's Representatives shall have the exclusive right to use the exterior area of the Property shown on **EXHIBIT A** (the "**Staging Area**") to support the operation of an indoor customer resource center in the case of a PSPS Event. PG&E and PG&E's Representatives shall have the right to set up tents, install trailers, portable toilets, fencing, and temporary signage, park mobile vehicle units and other vehicles, and deliver and stage equipment, supplies and materials in the Staging Area.

(b) Parking. PG&E and PG&E's Representatives and customers shall have the non-exclusive right to park vehicles in portions of the Parking Lot shown on **EXHIBIT A** during Use Days.

(c) Personnel. During Use Days PG&E shall have the exclusive right to use the License Area, up to twenty-four (24) hours per day. Hours for use to PG&E customers shall be from 8:00 am to 10:00 pm. On Use Days, the License Area shall be fully staffed by PG&E and its representatives, at PG&E's sole cost and expense. PG&E shall provide uniformed unarmed security at its cost and expense to ensure the protection of its equipment, the safety of the public and to prevent any damage to the Property.

4. Generator. Subject to the terms and conditions of this Section 4, LICENSOR grants PG&E and PG&E's Representatives a license to install, maintain, operate, repair, and replace a generator and related equipment (collectively, the "**Generator**") in the exterior area of the Property shown on **EXHIBIT A** attached hereto (the "**Generator Site**"). At PG&E's option, PG&E or PG&E's Representatives may install temporary fencing, bollards, or other barriers around the Generator Site. LICENSOR grants to PG&E and PG&E's Representatives exclusive use of the Generator Site. PG&E anticipates that the Generator may remain in place from approximately June 1 until December 31 of each year, and PG&E and PG&E's Representatives shall have the right, without prior notice to LICENSOR, to enter the Property at all times to access the Generator. PG&E, at its expense, shall be responsible for obtaining all required permits for the Generator and complying with all laws relating to the Generator. Notwithstanding the definition of PG&E's Activities, the presence of the Generator on the Property and activities related to the Generator shall not be considered PG&E's Activities for purposes of determining Use Days, and PG&E shall not be required to pay any additional license fees or other sum in connection with the Generator. The Generator is solely for the benefit of PG&E and PG&E's customers. PG&E makes no representations or warranties to LICENSOR regarding the operation, capacity, or condition of the Generator, and PG&E shall have no liability to LICENSOR in connection with any failure or malfunction of the Generator. Promptly after the expiration of the term of this License Agreement, PG&E or PG&E's Representatives shall remove the Generator and any barriers installed by PG&E or PG&E's Representatives.

5. Term. This License Agreement shall be for a term of ten (10) years, commencing on \_\_\_\_\_ (the "**Commencement Date**"), and expiring on December 31, 2030 (the "**Termination Date**"). Notwithstanding the term of this License Agreement, PG&E anticipates

that it will use the License Area and the Staging Area on an occasional basis, if at all, for periods of approximately two (2) to ten (10) days at a time. The days (including any partial days) during which any of PG&E's Activities are occurring in or on the License Area or the Staging Area are referred to herein as "**Use Days.**" During Use Days, PG&E shall have the exclusive right to use the License Area and the Staging Area twenty-four (24) hours per day.

6. License Fee. PG&E shall pay a license fee ("**License Fee**") of Eight Hundred Dollars (\$800.00) per day for each Use Day.

7. Priority Scheduling. PG&E shall give LICENSOR at least twenty-four (24) hours' prior notice (the "**PSPS Notice**") of the dates and times that PG&E desires to access and use the Property in connection with a PSPS Event. Within four (4) hours after receipt of a PSPS Notice, LICENSOR shall confirm receipt of the PSPS Notice. PG&E's use of the Property in connection with a PSPS Event shall take priority over other uses and events. If another use or event is scheduled at the Property that would conflict with PG&E's use of the Property during the dates and times specified in the PSPS Notice, LICENSOR shall cancel such event and indemnify and defend PG&E from any and all Claims related to such cancellation. LICENSOR acknowledges that PG&E may give LICENSOR multiple PSPS Notices during any calendar year.

8. Use of License Area and Staging Area.

(a) As Is. To LICENSOR'S current actual knowledge, the Property complies with all laws, including the Americans with Disabilities Act and other accessibility laws. PG&E accepts the License Area and the Staging Area "AS-IS," "WHERE-IS" and "WITH ALL-FAULTS," subject to all applicable zoning, municipal, county and state laws, ordinances, and regulations governing and regulating the use of the License Area and the Staging Area. PG&E may request LICENSOR to perform alterations, repairs, or improvements to the License Area and the Staging Area, but PG&E understands and agrees that LICENSOR shall not be obligated to make any such alterations, repairs or improvements at any time. Except in the event of an emergency, PG&E shall not make any alterations, repairs or improvements to the Property without the prior written consent of LICENSOR, which consent shall not be unreasonably withheld, conditioned or delayed.

(b) Use. PG&E shall exercise reasonable care in the conduct of PG&E's Activities in the License Area and the Staging Area. Without limiting the generality of the preceding sentence, PG&E shall maintain the License Area and the Staging Area in reasonably neat and orderly condition during Use Days; provided, however, that LICENSOR, as part of the License Fee and without additional compensation, shall provide all necessary janitorial services to the License Area and common areas during Use Days, including, but not limited to, removing trash and stocking restrooms with supplies. PG&E shall not use the License Area or the Staging Area or permit anything to be done in or about the License Area or the Staging Area during Use Days that will in any way conflict with any law, statute, zoning restriction, ordinance or governmental rule or regulation or requirement relating to the use or occupancy of the License Area or the Staging Area. During Use Days, PG&E shall not allow the License Area or the Staging Area to be used for any unlawful or objectionable purpose, nor shall PG&E cause, maintain or permit any nuisance in, on or about the License Area or the Staging Area.

(c) Mechanic's Liens. PG&E shall keep the Property free and clear of all mechanic's liens arising, or alleged to arise, in connection with any work performed, labor or materials supplied or delivered, or similar activities performed by PG&E or at PG&E's request or for PG&E's benefit. If any mechanic's liens are placed on the Property in connection with PG&E's use or PG&E's Activities, PG&E shall diligently pursue all necessary actions to remove such liens from title, either by payment or by recording a lien release bond in the manner specified in California Civil Code Section 8424 or any successor statute.

(d) Restoration. Upon PG&E's ceasing to use the License Area and the Staging Area in connection with a particular PSPS Event, PG&E shall remove all personal property of PG&E from the License Area, remove all vehicles, personal property, debris and waste material of PG&E and PG&E's Representatives from the Staging Area, and repair and restore the License Area and the Staging Area as nearly as reasonably possible to the condition that existed prior to PG&E's entry hereunder.

(e) Water Discharge. PG&E's activities may require potable water-filled equipment, such as barrels or water barriers to weigh down tents or other equipment, or to delineate outside areas on the Property. All potable water-filled equipment shall be cleaned prior to use and filled with water from a potable water source only. Any water discharged from the water-filled equipment shall be discharged to onsite unpaved land (i.e., soil) only. PG&E and PG&E's representatives shall ensure best management practices are implemented including but not limited to ensuring water is observed for any potential sediments, trash or other contaminants; the discharge area selected is 100 feet from a water body; and the discharge is done to avoid ponding and erosion. If the water needs to be discharged to a storm drain, PG&E will obtain local stormwater agency approval. This License Agreement authorizes the discharge of potable water from water-filled equipment on to the Property as described above. PG&E shall notify LICENSOR if water discharge is necessary.

9. Notices. All notices under this License Agreement shall be sent by email to the addresses set forth in **EXHIBIT B**. In addition, LICENSOR will provide PG&E with telephone or cellphone numbers of staff in calling order to contact in an emergency as set forth in **EXHIBIT B**. **EXHIBIT B** shall be updated as needed to reflect current names and contact information.

10. Indemnity. Except to the extent caused by the negligence or willful misconduct of LICENSOR, its officers, agents, or employees, PG&E shall indemnify, defend and hold harmless LICENSOR and its governing body, officers, agents, and employees from and against all claims, losses, actions, demands, damages, costs, expenses (including, but not limited to, reasonable attorneys' fees and court costs) (collectively, "**Claims**") that are caused by PG&E's Activities, or the entry on, occupancy or use of, the Property by PG&E or PG&E's Representatives under this License Agreement, including, but not limited to, Claims relating to (i) injury to or death of persons, including, but not limited to, employees of LICENSOR or PG&E; (ii) injury to the property of LICENSOR, and (iii) violation of any applicable federal, state, or local laws, statutes, regulations, or ordinances by PG&E or PG&E's Representatives. In no event, however, shall PG&E be liable for any indirect or consequential damages or for loss of profits or other revenue, loss of goodwill, or loss of use. The indemnification obligations of

PG&E under this Section 10 shall survive the expiration or earlier termination of this License Agreement.

11. Insurance. PG&E shall at all times during the Term of this License Agreement, self-insure for PG&E's Activities pursuant to this License Agreement in accordance with **EXHIBIT C**.

12. Alterations to Property. LICENSOR hereby grants PG&E and PG&E's Representatives the right to perform, at PG&E's expense, the alterations to the Property described in **EXHIBIT D** attached hereto. PG&E or PG&E's Representatives will coordinate the scheduling of the performance of such alterations with LICENSOR.

13. Miscellaneous.

(a) Governing Law. This License Agreement shall in all respects be interpreted, enforced, and governed by and under the laws of the State of California.

(b) Attorneys' Fees. Should either party bring an action against the other party, by reason of or alleging the failure of the other party with respect to any or all of its obligations hereunder, whether for declaratory or other relief, and including any appeal thereof, then the party which prevails in such action shall be entitled to its reasonable attorneys' fees and expenses related to such action, in addition to all other recovery or relief.

(c) No Waiver. Any waiver with respect to any provision of this License Agreement shall not be effective unless in writing and signed by the party against whom it is asserted. The waiver of any provision of this License Agreement by a party shall not be construed as a waiver of a subsequent breach or failure of the same term or condition or as a waiver of any other provision of this License Agreement.

(d) Counterparts. This License Agreement may be executed in identical counterpart copies, each of which shall be an original, but all of which taken together shall constitute one and the same agreement.

(e) Authority. Each party to this License Agreement warrants to the other that it has the right and authority to enter into and to perform its obligations under this License Agreement, without the consent of any third party, and that the person signing below is authorized to bind such party.

(f) Interpretation. This License Agreement shall be construed according to the fair meaning of its language. The rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not be employed in interpreting this Agreement.

(g) Exhibits. The following exhibits are attached hereto and incorporated herein by this reference:

- EXHIBIT A** – License Area
  - Staging and Parking Lot Area
  - Generator Site
- EXHIBIT B** – Notices
- EXHIBIT C** – Statement of Self-Insurance Program
- EXHIBIT D** – ADA and Electrical Alterations

(h) Electronic Signatures. This License Agreement may be executed by electronic signatures (*e.g.*, using DocuSign or e-SignLive) or signatures transmitted in portable document format ("pdf"), and copies of this License Agreement executed and delivered by means of electronic or pdf signatures shall have the same force and effect as copies hereof executed and delivered with original manually executed signatures. The parties may rely upon electronic and pdf signatures as if such signatures were manually executed originals and agree that an electronic or pdf signature page may be introduced into evidence in any proceeding arising out of or related to this License Agreement as if it were an original manually executed signature page.

(i) Successors and Assigns. This License Agreement shall be binding upon and inure to the benefit of the heirs, personal representatives, successors, and assigns of each party.

(j) Entire Agreement. This License Agreement supersedes all previous oral and written agreements between and representations by or on behalf of the parties and constitutes the entire agreement of the parties with respect to the subject matter hereof. This License Agreement may not be amended, except by a written agreement executed by both parties.

IN WITNESS WHEREOF, the parties have executed this License Agreement as of the date set forth below each signature, effective upon the Effective Date first written above.

**"PG&E"**

**"LICENSOR"**

PACIFIC GAS AND ELECTRIC COMPANY,  
a California corporation

County of Butte,  
a state government entity

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

### EXHIBIT A

6626 Skyway, Paradise, CA



**EXHIBIT B**

NOTICES

TO LICENSOR:

Any notice to Licensor, including the notice to be given pursuant to Section 7 of the License Agreement, shall be sent to [REDACTED] at the following:

Email address: [REDACTED] Phone Number: [REDACTED]

In addition, in the event of an emergency, PG&E shall contact the following persons in the order set forth below:

[REDACTED] Phone: [REDACTED]

[REDACTED] Phone: [REDACTED]

Weekends and After Hours: [REDACTED]

TO PG&E:

Any notice to PG&E, including the notice pursuant to Section 7 of the License Agreement shall be sent to Jessica Melton at the following email address: Jessica.Melton@pge.com, cc'ing [CRCHelp@pge.com](mailto:CRCHelp@pge.com).



### EXHIBIT C



EORM & Insurance Department  
245 Market Street / N4S  
4<sup>th</sup> Floor  
San Francisco, CA 94105

#### STATEMENT OF SELF-INSURANCE PROGRAM

To Whom it May Concern

July 17, 2020

Issued to:

**Re:** Insurance requirements for Pacific Gas and Electric Company (PG&E) to use the location for a Community Resource Center in the event of a Public Safety Power Shutoff (PSPS) event

This letter certifies PG&E is insured under a major risk management program with large self-insured retentions. The program provides coverage for the insurance types and limits reflected in the agreement which includes:

- Commercial General Liability: \$5,000,000 each occurrence / \$5,000,000 aggregate
- Employer's Liability: \$1,000,000 each accident
- Business Auto Liability: \$1,000,000 each accident

Further, PG&E has qualified as a self-insurer under the laws of the State of California with respect to Workers' Compensation. Our identification number for this purpose is 2-0012-01-099.

\*Please note a certificate of insurance is not applicable when an entity is self-insured, such as PG&E.

*Stephen Cairns*

Stephen Cairns  
Vice President Internal Audit and Chief Risk Officer  
 Pacific Gas and Electric Company®

**EXHIBIT D****ADA AND ELECTRICAL ALTERATIONS****Electrical Scope of Work:**

- INSTALL ADD 800AMP TRANSFER SWITCH.
- INSTALL 800AMP CAMLOCKS TO BE PROVIDED ON SIDE OF SWITCH.
- TRANSFER SWITCH TO POWER ENTIRE BUILDING.
- RECEPTACLE AND TRANSFORMER TO BE ADDED FOR GENERATOR BATTERY CHARGER.
- 1 DAY OUTAGE TO INSTALL TRANSFER SWITCHES.

**ADA Scope of Work:**

- NONE

DRAFT

**Staff Report****March 10, 2021**

DATE: 3/4/2021  
TO: PRPD Board of Directors  
FROM: Jeff Dailey, Recreation Supervisor  
SUBJECT: Paradise Piranhas financial report and season update

**Summary**

The Paradise Piranhas Swim Team is in the second year of a two year agreement with the Paradise Recreation and Park District. Section J of the 2020-2021 agreement states that the Piranhas will present a written financial report and season update at the March PRPD Board of Director meeting.

The Paradise Piranhas are currently up to date on the other requirements of the agreement including their upcoming schedule at the Paradise Pool, maintaining the proper liability insurance, and paying the bill for the previous season.

**1. Recommendation**

Information only.

**Attachments:**

- A. Paradise Piranhas financial report.

Document2  
3/4/2021



## 2020 PARADISE PIRANHAS INCOME/EXPENSES

12/31/20

Sum of AMOUNT				
SEASON	TYPE	TRANSACTION DESCRIPTION	DESCRIPTION	Total
	Balance			\$ 19,777.46
Fall 19	EXPENSES	PRPD	Fall pool fees	\$ (679.82)
		PRPD Total		\$ (679.82)
	EXPENSES Total			\$ (679.82)
	COACH & ASSISTANT	Ace Payroll	Payroll fees Nov-Dec	\$ (113.49)
		Ace Payroll Total		\$ (113.49)
	COACH & ASSISTANT Total			\$ (113.49)
Fall 19 Total				\$ (793.31)
Winter 20	EXPENSES	Merch C&H	Merch fees	\$ (0.28)
		Merch C&H Total		\$ (0.28)
		US Postal Service	PO Box fee	\$ (106.00)
		US Postal Service Total		\$ (106.00)
		SNS	2020 Sanction fees	\$ (10.00)
		SNS Total		\$ (10.00)
	EXPENSES Total			\$ (116.28)
	COACH & ASSISTANT	Ace Payroll	Payroll fees Jan-Mar	\$ (160.49)
		Ace Payroll Total		\$ (160.49)
	COACH & ASSISTANT Total			\$ (160.49)
	DONATION	Deposit	Network for Good	\$ 25.00
		Deposit Total		\$ 25.00
	DONATION Total			\$ 25.00
Winter 20 Total				\$ (251.77)
Summer 20	EXPENSES	PRPD	swim blocks	\$ (4,512.54)
			Summer pool fees	\$ (800.87)
		PRPD Total		\$ (5,313.41)
		Making Waves Swim Shop	Swim Caps	\$ (245.91)
		Making Waves Swim Shop Total		\$ (245.91)
		transfer from savings	swim blocks	\$ 4,512.54
		transfer from savings Total		\$ 4,512.54
		Team Unify	annual license fee	\$ (299.00)
		Team Unify Total		\$ (299.00)
		Elaine Brennan	senior gifts	\$ (75.00)
		Elaine Brennan Total		\$ (75.00)
		A Stitch Above	T-shirts	\$ (658.16)
		A Stitch Above Total		\$ (658.16)
	EXPENSES Total			\$ (2,078.94)
	COACH & ASSISTANT	Ace Payroll	summer payroll	\$ (3,945.03)
			payroll Fees Apr-Jun	\$ (45.49)
		Ace Payroll Total		\$ (3,990.52)
		Jessica Triebswetter	summer payroll	\$ (325.50)
		Jessica Triebswetter Total		\$ (325.50)
		Alexis Kennefic	summer payroll	\$ (245.00)
		Alexis Kennefic Total		\$ (245.00)
		Devin Kutil	summer payroll	\$ (54.25)
		Devin Kutil Total		\$ (54.25)
	COACH & ASSISTANT Total			\$ (4,615.27)
	OTHER INCOME	Deposit	Emergency Grant - USA Swimming	\$ 880.00
		Deposit Total		\$ 880.00
	OTHER INCOME Total			\$ 880.00
	SUMMER REGISTRATION	Deposit	summer registration	\$ 4,171.00
		Deposit Total		\$ 4,171.00
		Deposit-SE Payments	summer registration	\$ 183.49
		Deposit-SE Payments Total		\$ 183.49
		Transfer fee	summer registration	\$ (32.00)
		Transfer fee Total		\$ (32.00)
	SUMMER REGISTRATION Total			\$ 4,322.49
Summer 20 Total				\$ (1,491.72)
Fall 20	EXPENSES	Risk Management	insurance	\$ (668.00)
		Risk Management Total		\$ (668.00)
		K & K Insurance Group	insurance	\$ (315.00)
		K & K Insurance Group Total		\$ (315.00)
		Extra Storage	storage fee	\$ (1,038.00)
		Extra Storage Total		\$ (1,038.00)
		Matthews, Hutton & Warren	2019 taxes	\$ (85.00)
		Matthews, Hutton & Warren Total		\$ (85.00)

	Dept of Justice	Registry of Charitable Trusts	\$ (25.00)
	Dept of Justice Total		\$ (25.00)
	SNS Registrar	2021 club app/coach app	\$ (170.00)
	SNS Registrar Total		\$ (170.00)
EXPENSES Total			\$ (2,301.00)
COACH & ASSISTANT	Ace Payroll	Fall payroll	\$ (159.68)
	Ace Payroll Total		\$ (159.68)
COACH & ASSISTANT Total			\$ (159.68)
OTHER INCOME	Deposit	Chocolate fest	\$ 750.00
	Deposit Total		\$ 750.00
OTHER INCOME Total			\$ 750.00
DONATION	Deposit	SNS Covid 19 relief program	\$ 294.74
	Deposit Total		\$ 294.74
DONATION Total			\$ 294.74
Fall 20 Total			\$ (1,415.94)
Grand Total			\$ 15,824.72

# Staff Report

## March 10, 2021



DATE: 3/2/2021  
 TO: Board of Directors (BOD)  
 FROM: Jeff Dailey, Recreation Supervisor  
 Dan Efseaff, District Manager  
 SUBJECT: Consideration of Application for Paradise Lake for Cross Country Meets in Spring 2021.

### Summary

Paradise Unified School District (PUSD) approached the District about the possibility of the use of Paradise Lake trails for Grade 5-8 Cross Country Meets in Spring 2021. Subject to COVID restrictions, PUSD may host between 1-4 other schools.

**Recommendation:** *Authorize Staff to approve application with conditional use (see report) for 1 to 4 Cross-Country Meets in 2021.*

### 1. Background

Recently, the Paradise Unified School District (PUSD) approached the District about the possibility of the use of Paradise Lake trails for 1-2 meets for Grade 5-8 Cross Country Meet(s) in Spring 2021. PUSD expressed excitement about using the Lake as a premier competition site. Given the quick return to sports from COVID restrictions, this request came in just before the deadline for the meeting and we do not have a lot of details, but meets could be with one other school or as much as 5-6 if restrictions ease. With this age group, the distances are relatively short (2.5-4 miles), and the race could be a one-way route from one of the boat ramps to the picnic site. April may be one of the requested dates, with the other possibility being the season finals.

### 2. Fiscal Impact

At the November meeting, the BOD adopted a fee structure for Paradise Lake. The intent of the fees for Paradise Lake is to provide revenue to maintain and make long-term improvements at the facility. The schedule identifies specific fees for use, although Special Event Reservations for Exclusive Use (except Wednesdays) are noted as a Negotiated Rate. Staff will work with the organizers to help facilitate a successful event. Staff will recommend a waiver of these fees and parking for school vehicles. Financial impacts related to use, may be off set from payment of additional portable restrooms and spectator parking fees.

### 3. Discussion

While the possibility of the event occurring is still uncertain, staff felt that it would be prudent to bring it for BOD consideration, as one of the events would be slated before our next regular meeting. PUSD has been an excellent long-time partner with the District, because of the urgency of the request, Staff recommends that the BOD authorize staff to work with PUSD on details to move forward the events. Staff recommends the following conditions:

- The District will waive event fees, parking fees for school vehicles, and recommend PUSD recognition as a sponsor.
- The District and Applicant will work together on the route and solve logistic issues.
- The Applicant will
  - Abide by Butte County Public Health requirements at the time of the events, which may include require masks for spectators and social distancing.
  - Pay for or seek sponsors for additional portable restrooms if needed.
  - Utilize temporary markers (chalk and signs for route finding) and
  - Leave the route and staging areas clean or any trash.
  - Provide insurance certification, sign rental agreement (with updated indemnity language), and COVID-19 waiver.
- Spectators will pay for regular parking fees.

This event provides an opportunity to showcase our strong partnership with PUSD and ridge in a positive light, while supporting young student athletes. We urge approval.

### Attachments:

- A. Email request from Tom Taylor

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2021/21.0310/PUSD.Cross-Country.PaLa.Request.Report.21.0302.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2021/21.0310/PUSD.Cross-Country.PaLa.Request.Report.21.0302.docx)  
 3/3/2021

## Dan Efseaff

---

**From:** Tom Taylor <ttaylor@pusdk12.org>  
**Sent:** Tuesday, March 2, 2021 6:23 PM  
**To:** Dan Efseaff  
**Cc:** Larry Johnson  
**Subject:** Cross Country

Hi Dan

Recently we have had some very general conversations about the possibility of holding one or more cross country meets at Paradise Lake. While this is a new idea it is moving quickly due to the fact that we are running out of school days.

As of now we are anticipating holding 3-4 cross country events in Paradise. This would be for students in 6th-8th grade. At each event we would expect 5-6 teams from throughout Butte County to compete. Because of their ages we would anticipate a course somewhere between 2.5-4 miles in length.

If we were only to be allowed to use the lake for one meet we would want that to be for our last event of the year. We do not have solid dates at this time but below is some general information that may help in moving this forward.

### Recommended Format

- **Start Date:** March 26 @11:00
- Stagger Start time for teams. All student times will be tracked. Teams will have staggered start times depending on the number of competitors. This will allow for social distancing guidelines. The teams will be notified of the results after all teams have completed. It could look like something below. The competitions would be on Fridays.
  - 11-12
  - 12-1
  - 1-2
- The final event will be called the Butte County Classic

Please let me know if you have additional questions.

Tom Taylor  
 Superintendent  
 Paradise Unified School District  
 530-872-6400

CONFIDENTIALITY NOTICE: This communication and any documents, files or previous e-mail messages attached to it, constitute an electronic communication within the scope of the Electronic Communication Privacy Act, 18 USCA 2510. This communication may contain non-public, confidential, or legally privileged information intended for the sole use of the designated recipient(s). The unlawful interception, use or disclosure of such information is strictly prohibited. If you are not the intended recipient, or have received this communication in error, please notify the sender immediately by reply email or by telephone and delete all copies of this communication, including attachments, without reading, forwarding or saving them electronically.



**PARADISE RECREATION AND PARK DISTRICT**

**Paradise, California**

**FINANCIAL STATEMENTS AND REQUIRED  
SUPPLEMENTARY INFORMATION WITH INDEPENDENT  
AUDITOR'S REPORT**

**June 30, 2020**



**HOLLY B. PLADSON**

—◆ Certified Public Accountant ◆—

**PARADISE RECREATION AND PARK DISTRICT**

**Paradise, California**

**FINANCIAL STATEMENTS AND REQUIRED  
SUPPLEMENTARY INFORMATION WITH  
INDEPENDENT AUDITOR'S REPORT**

**June 30, 2020**

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June 30, 2020

*Paradise Recreation  
and Park District*

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## HOLLY B. PLADSON

◆ Certified Public Accountant ◆

### INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying financial statements of the governmental activities and business-type activities of Paradise Recreation and Park District, (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

#### Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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, and the State Controller's *Minimum Audit Requirements and Reporting Guidelines for California Special Districts*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

70 Declaration Drive, Suite 202, Chico, CA 95973

530.342.4002 Phone ◆ 530.342.4099 Fax

www.hpladsoncpa.com

Board of Directors  
Paradise Recreation and Park District

## **Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the District as of June 30, 2020, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The comparison of budget-to-actual results on page 36 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Board of Directors  
Paradise Recreation and Park District

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated January 6, 2021, on my consideration of the District's internal control over financial reporting and on my 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 my 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.

*Holly B. Pladson, CPA*

Chico, California

January 6, 2021



**2020 BOARD OF DIRECTORS**

**BOARD MEMBERS**

**TERM EXPIRATION**

Mary Bellefeuille, Chairperson	December 2022
Al McGreehan, Vice-Chairperson	December 2022
Robert Anderson, Secretary	December 2020
Julie Van Roekel, Director	December 2020
Steve Rodowick, Director	December 2022

**DISTRICT MANAGER**

Dan Efseaff

**DISTRICT ACCOUNTANT**

Catherine Merryfield

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



**MANAGEMENT’S DISCUSSION AND ANALYSIS***Paradise Recreation  
and Park District*

## PARADISE RECREATION AND PARK DISTRICT

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

This discussion and analysis of the Paradise Recreation and Park District’s (the District) financial performance 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, 2020 and June 30, 2019. The Statements of Functional Activities and Changes in Net Position provide the results from operations through the fiscal years ended June 30, 2020 and June 30, 2019, 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.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact revenues. Other financial impacts could occur, though such potential impact is unknown at this time.

This is a challenging time not only for our country but also for the community. The District takes the safety and health of our community and staff very seriously. The District has chosen to take actions to limit the spread of the virus. Therefore, the District has made the tough decision to cancel or postpone programs in several areas.

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

	<b>2019</b>	<b>2020</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 2,821,795	\$ 3,587,537
Receivables and other current assets	1,000	26,966
<b>Total Current Assets</b>	<b>2,822,795</b>	<b>3,614,503</b>
DESIGNATED AGENCY FUND	2,177	2,177
LOAN RECEIVABLE	300,322	300,322
CAPITAL ASSETS - NET	2,646,059	2,505,431
<b>TOTAL ASSETS</b>	<b>5,771,353</b>	<b>6,422,433</b>
DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	155,419	159,962
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS</b>	<b>\$ 5,926,772</b>	<b>\$ 6,582,395</b>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

*Paradise Recreation  
and Park District*

	<b>2019</b>	<b>2020</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 31,874	\$ 101,928
Deferred revenue	2,814	52,870
Other current liabilities	37,660	1,000
<b>Total Current Liabilities</b>	<b>72,348</b>	<b>155,798</b>
<b>NONCURRENT LIABILITIES</b>		
Compensated absences	40,145	39,823
Net pension liability	304,548	359,790
Other post employment benefits	37,978	34,236
<b>Total Noncurrent Liabilities</b>	<b>382,671</b>	<b>433,849</b>
<b>TOTAL LIABILITIES</b>	<b>455,019</b>	<b>589,647</b>
<b>DEFERRED INFLOWS OF RESOURCES FROM PENSIONS</b>		
	21,921	39,239
<b>NET POSITION</b>		
<b>Non-Spendable</b>		
Invested in capital assets - net of related debt	2,646,059	2,505,431
<b>Restricted</b>		
Restricted for Impact and Development	471,173	790,446
Restricted for special projects	81,718	134,313
<b>Unrestricted</b>		
Assigned	630,000	630,000
Unassigned	1,620,882	1,893,319
<b>TOTAL NET POSITION</b>	<b>5,449,832</b>	<b>5,953,509</b>
<b>TOTAL NET POSITION, LIABILITIES AND DEFERRED INFLOWS OF RESOURCES FROM PENSIONS</b>	<b>\$ 5,926,772</b>	<b>\$ 6,582,395</b>

- Cash and cash equivalents have increased primarily due to backfill property tax and CalOES/ FEMA recovery payments.
- Capital Assets – Net decreased due to annual depreciation expense.
- The change in deferred outflows and deferred inflows is a result of a CalPERS actuarial study.
- The decrease in deferred revenue is due to the loss of programs as a result of COVID-19.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

*Paradise Recreation  
and Park District*

- The increase of yet to be designated (Unassigned Reserves) as of June 30, 2020 is primarily due to CalOES/ FEMA recovery payments.

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

	<b>2019</b>	<b>2020</b>
<b>REVENUES</b>		
Program service fees	\$ 207,778	\$ 137,693
Property taxes	1,569,394	1,800,111
Impact and development fees	87,345	227,012
Grant revenue	-	652,202
Donations	-	63,303
Investment income	26,140	51,182
Loss on disposal of assets	(10,893)	(82,464)
Insurance recoveries	1,148,000	-
Other revenue	28,878	15,404
<b>Total Revenues</b>	<b>3,056,642</b>	<b>2,864,443</b>
<b>EXPENDITURES:</b>		
Salaries and benefits	1,166,719	1,087,399
Services and supplies	631,177	1,023,786
Depreciation	255,427	249,581
<b>Total Expenditures</b>	<b>2,053,323</b>	<b>2,360,766</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,003,319</b>	<b>503,677</b>
<b>Net Position - Beginning of Year</b>	<b>4,446,513</b>	<b>5,449,832</b>
<b>Net Position - End of Year</b>	<b>\$ 5,449,832</b>	<b>\$ 5,953,509</b>

- Program Service Fees were reduced due to COVID-19.
- Impact Fee increase is due to rebuilding efforts after the Camp Fire.
- The new line of \$63,303 in Donations is due to Paradise Ice Rink sponsors and donations.
- Investment income increase is due to changes in banking relationships and investment strategies.
- The increase of Loss on Disposal of Assets is due to the removal of Lakeridge CIP account from the Balance Sheet.
- The reduction in Salaries and Benefits is due to the reduced workforce due to on-going impact of the Camp Fire and impacts of COVID-19.

**MANAGEMENT'S DISCUSSION AND ANALYSIS*****Paradise Recreation  
and Park District***

The Board of Directors adopts an annual in budget in June for the following fiscal year, beginning on July 1. Performance to budget is monitored by the Board throughout the year. Following is a summary of actual results in comparison to the budget.

	<b>2020</b>	<b>Budget</b>
<b>REVENUES</b>		
Program service fees	\$ 137,693	\$ 276,400
Property taxes	1,800,111	1,445,600
Impact fee	227,012	63,200
Grant revenue	652,202	144,200
Donations	63,303	66,000
Investment income	51,182	7,000
Loss on disposal of assets	(82,464)	-
Other revenue	15,404	4,000
<b>Total Revenues</b>	<b>2,864,443</b>	<b>2,006,400</b>
<b>EXPENDITURES</b>		
Salaries and benefits	1,087,399	1,409,980
Services and supplies	1,023,786	765,250
Depreciation	249,581	-
<b>Total Expenditures</b>	<b>2,360,766</b>	<b>2,175,230</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 503,677</b>	<b>\$ (168,830)</b>

**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.

**FINANCIAL SECTION**

**STATEMENT OF NET POSITION**

*Paradise Recreation  
and Park District*

June 30, 2020

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents  
Accounts receivable  
Interest receivable  
Deposits and other assets

**Total Current Assets**

**DESIGNATED AGENCY FUND**

**LOAN RECEIVABLE**

**CAPITAL ASSETS - NET**

**TOTAL ASSETS**

**DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS**

**TOTAL ASSETS AND DEFERRED OUTFLOWS OF  
RESOURCES FROM PENSIONS**

	General Fund	Nonmajor Governmental Funds	Totals
\$	3,453,653	\$ 133,884	\$ 3,587,537
	20,298	206	20,504
	5,239	223	5,462
	1,000	-	1,000
	3,480,190	134,313	3,614,503
	2,177	-	2,177
	300,322	-	300,322
	2,505,431	-	2,505,431
	6,288,120	134,313	6,422,433
	159,962	-	159,962
\$	6,448,082	\$ 134,313	\$ 6,582,395

*The accompanying notes are an integral part of these financial statements.*

**STATEMENT OF NET POSITION**

*Paradise Recreation  
and Park District*

June 30, 2020	General Fund	Nonmajor Governmental Funds	Totals	Governmental Activities
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 45,345	-	\$ 45,345	\$ 45,345
Accrued payroll and liabilities	56,583	-	56,583	56,583
Deferred revenue	52,870	-	52,870	52,870
Deposits held for others	1,000	-	1,000	1,000
<b>Total Current Liabilities</b>	<b>155,798</b>	<b>-</b>	<b>155,798</b>	<b>155,798</b>
<b>NONCURRENT LIABILITIES</b>				
Compensated absences	39,823	-	39,823	39,823
Net pension liability	359,790	-	359,790	359,790
Other post employment benefits	34,236	-	34,236	34,236
<b>Total Noncurrent Liabilities</b>	<b>433,849</b>	<b>-</b>	<b>433,849</b>	<b>433,849</b>
<b>TOTAL LIABILITIES</b>	<b>589,647</b>	<b>-</b>	<b>589,647</b>	<b>589,647</b>
<b>DEFERRED INFLOWS OF RESOURCES FROM PENSIONS</b>	<b>39,239</b>	<b>-</b>	<b>39,239</b>	<b>39,239</b>
<b>NET POSITION</b>				
<b>Non-Spendable</b>				
Invested in capital assets - net of related debt	2,505,431	-	2,505,431	2,505,431
<b>Restricted</b>				
Restricted for Impact and Development	790,446	-	790,446	790,446
Restricted for special projects	-	134,313	134,313	134,313
<b>Unrestricted</b>				
Assigned	630,000	-	630,000	630,000
Unassigned	1,893,319	-	1,893,319	1,893,319
<b>TOTAL NET POSITION</b>	<b>5,819,196</b>	<b>134,313</b>	<b>5,953,509</b>	<b>5,953,509</b>
<b>TOTAL NET POSITION, LIABILITIES AND DEFERRED INFLOWS OF RESOURCES FROM PENSIONS</b>	<b>\$ 6,448,082</b>	<b>\$ 134,313</b>	<b>\$ 6,582,395</b>	<b>\$ 6,582,395</b>

*The accompanying notes are an integral part of these financial statements.*

**STATEMENT OF FUNCTIONAL  
ACTIVITIES AND CHANGES IN  
NET POSITION**

*Paradise Recreation  
and Park District*

Year Ended June 30, 2020	<b>General Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>			
Program service fees	\$ 88,686	\$ 49,007	\$ 137,693
Property taxes	1,800,111	-	1,800,111
Impact and development fees	227,012	-	227,012
Grant revenue	652,202	-	652,202
Donations	63,303	-	63,303
Other operating revenues	15,404	-	15,404
<b>Total Operating Revenues</b>	<b>2,846,718</b>	<b>49,007</b>	<b>2,895,725</b>
<b>OPERATING EXPENSES</b>			
Salaries and benefits	1,087,399	-	1,087,399
Services and supplies	1,023,786	-	1,023,786
Depreciation	249,581	-	249,581
<b>Total Operating Expenses</b>	<b>2,360,766</b>	<b>-</b>	<b>2,360,766</b>
<b>Operating Income (Loss)</b>	<b>485,952</b>	<b>49,007</b>	<b>534,959</b>
<b>NONOPERATING REVENUE (EXPENSE)</b>			
Investment income	47,594	3,588	51,182
Loss on disposal of assets	(82,464)	-	(82,464)
<b>Total Nonoperating Revenue (Expense)</b>	<b>(34,870)</b>	<b>3,588</b>	<b>(31,282)</b>
<b>CHANGE IN NET POSITION</b>	<b>451,082</b>	<b>52,595</b>	<b>503,677</b>
<b>Net Position - Beginning of Year</b>	<b>5,368,114</b>	<b>81,718</b>	<b>5,449,832</b>
<b>Net Position - End of Year</b>	<b>\$ 5,819,196</b>	<b>\$ 134,313</b>	<b>\$ 5,953,509</b>

*The accompanying notes are an integral part of these financial statements.*



## STATEMENT OF CASH FLOWS

Paradise Recreation  
and Park District

Year Ended June 30, 2020

**CASH FLOWS FROM OPERATING ACTIVITIES**

	General Fund	Nonmajor Governmental Funds	Totals
Receipts from customers	\$ 147,095	\$ 48,801	\$ 195,896
Receipts from taxes and impact fees	2,027,123	-	2,027,123
Receipts from grants	702,258	-	702,258
Payments to suppliers	(1,010,315)	-	(1,010,315)
Payments to employees	(1,003,523)	-	(1,003,523)
<b>Net Cash Provided by Operating Activities</b>	<b>862,638</b>	<b>48,801</b>	<b>911,439</b>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Capital assets purchased	(191,417)	-	(191,417)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>(191,417)</b>	<b>-</b>	<b>(191,417)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Investment income	42,355	3,365	45,720
<b>Net Cash Provided by Investing Activities</b>	<b>42,355</b>	<b>3,365</b>	<b>45,720</b>
<b>Net Change in Cash and Cash Equivalents</b>	<b>713,576</b>	<b>52,166</b>	<b>765,742</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>2,740,077</b>	<b>81,718</b>	<b>2,821,795</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 3,453,653</b>	<b>\$ 133,884</b>	<b>\$ 3,587,537</b>

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

**STATEMENT OF CASH FLOWS**

*Paradise Recreation  
and Park District*

Year Ended June 30, 2020

	General Fund	Nonmajor Governmental Funds	Totals
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating income	\$ 485,952	\$ 49,007	\$ 534,959
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	249,581	-	249,581
Pension expense	64,275	-	64,275
Changes in net assets and liabilities:			
Accounts receivable	(20,298)	(206)	(20,504)
Prepaid expenses	-	-	-
Accounts payable	13,471	-	13,471
Accrued payroll and liabilities	19,923	-	19,923
Deferred revenue	50,056	-	50,056
Compensated absences	(322)	-	(322)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 862,638</b>	<b>\$ 48,801</b>	<b>\$ 911,439</b>

*The accompanying notes are an integral part of these financial statements.*

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

*Paradise Recreation  
and Park District*

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of the financial statements.

**Reporting Entity** 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 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.

**Basis of Accounting** The District utilizes the proprietary fund method of accounting. Revenues and expenses are recognized on the accrual basis of accounting using the economic resources method. 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 the related cash flows.

**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. 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** – accounts for funds received from special assessments for specific park and recreation facilities and operations.

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

### *Paradise Recreation and Park District*

***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.

***Budgetary Control*** The District's fiscal year is the 12-month period beginning 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.

***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, 2020, a long-term liability of \$39,823 for unpaid vacation and sick leave has been recorded in the statement of net position.

***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 62% of its operating revenue in 2020 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. The County, in return, receives 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.

***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.

***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.

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

### *Paradise Recreation and Park District*

The District maintains substantially all 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, 2020, the fair value of the pool is 100.0184% of the carrying value, which amounted to a net increase of \$29,997. The net change in fair value amounted to a decrease of \$6,253 for the year ended June 30, 2020. 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.

***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, 2020.

***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).

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

***Paradise Recreation  
and Park District***

***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.

***Capital Assets*** Capital assets are reported at historical cost, or in the case of donated items, at fair market value on the date donated. 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 costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the financial statements on the straight-line basis over the estimated useful life of the assets as follows:

Buildings	25 Years
Building improvements	5-15 Years
Equipment	5-7 Years
Vehicles	7 Years

***Net Position/ Fund Balances*** 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 purpose for which amounts in those funds can be spent. Fund balances are broken out in five categories:

- **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.

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

## *Paradise Recreation and Park District*

***Deferred Revenue*** Activity fees paid prior to the utilization of the services are recorded as deferred revenue.

***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.

***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.

***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.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
and Park District***2. CASH AND CASH EQUIVALENTS**

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:

June 30, 2020	Maturities	Fair Value
<b>Petty Cash</b>		\$ 300
<b>Deposits (1)</b>		1,930,955
<b>Investments That are Not Securities (2)</b>		
County Treasury investment pool	1.7 years average	1,656,282
<b>Total</b>		<b>\$ 3,587,537</b>

- (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, 2020, amounted to \$1,951,134. Deposits amounting to \$250,000 are covered by depository insurance, and the balance is subject to the collateralization agreement.



**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
and Park District***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, 2020:

- County treasurer's investment pool of \$1,656,282 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).

**3. 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.

**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2020

*Paradise Recreation  
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**4. CAPITAL ASSETS**

Changes in capital assets consist of the following:

<u>June 30</u>	<u>Balance 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance 2020</u>
<b>NONDEPRECIATING CAPITAL ASSETS</b>					
Land	\$ 750,089	\$ -	\$ -	\$ -	\$ 750,089
Construction in progress	82,464	-	-	(82,464)	-
<b>Total Nondepreciating Capital Assets</b>	<b>832,553</b>	<b>-</b>	<b>-</b>	<b>(82,464)</b>	<b>750,089</b>
<b>DEPRECIATING CAPITAL ASSETS</b>					
Buildings and improvements	5,731,566	-	(93,250)	82,464	5,720,780
Equipment	360,422	191,417	-	-	551,839
<b>Subtotal</b>	<b>6,091,988</b>	<b>191,417</b>	<b>(93,250)</b>	<b>82,464</b>	<b>6,272,619</b>
Less: Accumulated depreciation	(4,278,482)	(249,581)	10,786	-	(4,517,277)
<b>Total Depreciating Capital Assets</b>	<b>1,813,506</b>	<b>(58,164)</b>	<b>(82,464)</b>	<b>82,464</b>	<b>1,755,342</b>
<b>Total Capital Assets - Net</b>	<b>\$ 2,646,059</b>	<b>\$ (58,164)</b>	<b>\$ (82,464)</b>	<b>\$ -</b>	<b>\$ 2,505,431</b>

Depreciation for the year ended June 30, 2020 was \$249,581.

**5. COMPENSATED ABSENCES**

The schedule of changes in compensated absences follows:

<u>June 30, 2019</u>	<u>Balance June 30, 2019</u>	<u>Amount Earned</u>	<u>Amount Paid</u>	<u>Balance June 30, 2020</u>
Compensated absences	\$ 40,145	\$ 28,392	\$ (28,714)	\$ 39,823

**6. LINES OF CREDIT**

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

<u>June 30, 2020</u>	<u>Interest Rate</u>	<u>Credit Limit</u>	<u>Balance</u>
Mechanics Bank	13.24%	\$ 25,000	\$ 3,724
Umpqua Bank	21.99%	N/A	4,316
<b>Total</b>		<b>\$ 25,000</b>	<b>\$ 8,040</b>

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

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

***Paradise Recreation  
and Park District*****7. FEMA DISASTER LOAN**

On June 12, 2020, the District received and signed a promissory note with Federal Emergency Management Agency (FEMA) for disaster loan assistance, under the Community Disaster Loan program. The loan is for \$521,589, with interest at 0.0375% per year. The loan, if used, is due and payable on June 11, 2025. As of June 30, 2020, the District has not used any of these funds.

**8. OPERATING LEASES**

The District leases office space, park use, and a copier. The lease for the main office is from January 21, 2003 through December 31, 2052, at the current rate of \$1,273.75 per quarter. Use of one of the parks is leased from July 1, 2016 through June 30, 2041 at \$500 per year. The copier is leased for \$204 per month, from December 2017 through December 2022. In addition, the District has entered into a lease agreement with Paradise High School for a 15-year lease of the facilities from July 1, 2016 to June 30, 2031 in exchange for the District contributing \$15,000 towards the development of new courts, with a date not yet determined. Future minimum lease payments are as follows:

Year Ending June 30	
2021	\$ 8,046
2022	8,046
2023	6,821
2024	5,595
2025	5,595
2026 - 2030	27,975
2031 - 2035	27,975
2036 - 2040	26,975
2041 - 2045	25,475
2046 - 2050	25,475
2051 - 2055	12,738
<b>Total Minimum Future Rental Expense</b>	<b>\$ 180,716</b>

**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 \$.125 per \$100 assessed valuation in the 1977-78 fiscal year.

The District's Board established the appropriation limits for the 2019-2020 fiscal year to be \$2,300,081.

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

*Paradise Recreation  
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### 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](http://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 2019-20 fiscal year was 9.68%.

The District's contribution to CalPERS for the fiscal year ended June 30, 2020, was \$65,515.

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

At June 30, 2020, the District reported a net pension liability of \$359,790 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, 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. At June 30, 2019, the District's proportionate share was 0.0127%.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
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For the year ended June 30, 2020, the District recognized pension expense of \$85,570. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

June 30, 2020	<b>Deferred Outflows Resources</b>	<b>Deferred Inflows Resources</b>
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 6,290
Differences between District contributions and proportionate share of contributions	3,040	24,931
Differences between expected and actual experience	24,989	1,936
Changes in assumptions	17,156	6,082
Changes in proportions	49,262	-
District contributions subsequent to the measurement date	65,515	-
<b>Total</b>	<b>\$ 159,962</b>	<b>\$ 39,239</b>

The \$65,515 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	
2021	\$ 45,836
2022	5,429
2023	2,672
2024	1,271
<b>Total</b>	<b>\$ 55,208</b>

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
and Park District***Actuarial Assumptions**

The total pension liability in the June 30, 2018, actuarial valuation for CalPERS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Actuarial cost method	Entry age normal
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; includes inflation

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, 2018, 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 (11-60 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.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
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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.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Rate of Return Years 1 - 10</b>	<b>Rate of Return Years 11+</b>
Global equity	50%	4.80%	5.98%
Global fixed income	28%	1.00%	2.62%
Inflation sensitive	0%	0.77%	1.81%
Private equity	8%	6.30%	7.23%
Real estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
<b>Total</b>	<b>100%</b>		

**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.

**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 (6.15%) or higher (8.15%), than the current rate:

	<b>1% Decrease (6.15%)</b>	<b>Current Discount Rate (7.15%)</b>	<b>1% Increase (8.15%)</b>
June 30, 2020			
District's proportionate share of the net pension liability	\$ 667,478	\$ 359,790	\$ 105,815

**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.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
and Park District***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.

**Employees Covered**

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

June 30, 2020

Inactive Plan members or beneficiaries currently receiving benefit payment	1
Active Plan members	-
<b>Total</b>	<b>1</b>

**Contributions**

The contribution requirements of Plan members and the District are established and may be amended by the District's Board of Directors. Currently, the District's policy is to contribute to the Plan on a pay-as-you-go basis. For the year ended June 30, 2020, the District contributed \$1,668, representing premium payments on behalf of plan members.

**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 is measured as of June 30, 2020, using the alternative measurement method. The June 30, 2020 total OPEB liability was based on the alternative measurement method and assumptions as shown below:

Valuation date	June 30, 2020
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Salary increases	2.00%
Discount rate	1.18%
Healthcare cost trend	4.00%



**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
and Park District*

In addition, the following simplifying assumptions were made:

*Retirement Age for Active Employee:* Based on the historical average retirement age for the covered group, the active plan member was assumed to retire at age 62.

*Marital Status:* Marital status of the member at the calculation date was assumed to continue throughout retirement.

*Mortality:* Life expectancies were based on mortality table.

*Turnover:* The active member is expected to remain employed until retirement.

*Health Insurance Premiums:* The 2020 health insurance premiums were used as the basis for calculation of the present value of total benefits paid.

**Discount Rate**

The discount rate used to measure the total OPEB liability was 1.18%. 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.

**Changes in the Total OPEB Liability**

The changes in the total OPEB liability for the Plan are as follows:

Year Ended June 30, 2020

<b>Total OPEB Liability</b>		
Changes in assumptions	\$	(2,074)
Benefit payments - including refunds of employee contributions		<u>(1,668)</u>
<b>Net Change in Total OPEB Liability</b>		(3,742)
<b>Total OPEB Liability - Beginning of Year</b>		<u>37,978</u>
<b>Total OPEB Liability - End of Year</b>		<u>34,236</u>
Covered-employee payroll		771,283
District's total OPEB liability as a percentage of covered-employee payroll		<u>4.44%</u>

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
and Park District***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the District's total OPEB liability calculated using the discount rate of 1.18% as well as the District's total OPEB liability if it was calculated using a discount rate that is one percentage point lower (0.18%) or one percentage point higher (2.18%) than the current rate:

June 30, 2020	<b>1% Decrease (0.18%)</b>	<b>Current Discount Rate (1.18%)</b>	<b>1% Increase (2.18%)</b>
Total OPEB liability	\$ 36,385	\$ 34,236	\$ 32,246

**Sensitivity of the Total 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 of 4.00% as well as the District's total OPEB liability if it was calculated using a discount rate that is one percentage point lower (3.00%) or one percentage point higher (5.00%) than the current rate:

June 30, 2020	<b>1% Decrease (3.00%)</b>	<b>Health Cost Trend Rates (4.00%)</b>	<b>1% Increase (5.00%)</b>
Total OPEB liability	\$ 33,230	\$ 34,236	\$ 35,276

**OPEB Expense**

For the year ended June 30, 2020, the District recognized OPEB expense of \$1,668.

**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.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
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The following simplifying assumptions were made:

*Retirement Age for Active Employee:* Based on the historical average retirement age for the covered group, the active plan member was assumed to retire at age 62.

*Marital Status:* Marital status of the member at the calculation date was assumed to continue throughout retirement.

*Mortality:* Life expectancies were based on mortality table.

*Turnover:* The active member is expected to remain employed until retirement.

*Health Cost Trend Rate:* A rate of 2.562 was used.

*Health Insurance Premiums:* The 2019 health insurance premiums were used as the basis for calculation of the present value of total benefits paid.

*Inflation Rate and Payroll Growth Rate:* Rates were not used.

**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, 2020.

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.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2020

*Paradise Recreation  
and Park District***13. RECENT ACCOUNTING PRONOUNCEMENTS**

In June 2017, GASB issued Statement 87, *Leases*. This statement improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundation principles that leases are financing 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 lease asset, and the lessor is required to recognize a lease receivable and deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The District's management has not yet determined the impact that the implementation of the standard, which is required on July 1, 2020, will have on the district's financial statements, if any.

**14. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through January 6, 2021, which is the date the financial statements were available to be issued.

On July 8, 2020, the District received payment from Pacific Gas & Electric (PG&E) to resolve the District's claims against PG&E resulting from the 2018 Camp Fire. The settlement value was determined via mediation and the Bankruptcy Court later incorporated and confirmed payments as part of a plan of reorganization filed by PG&E in its Chapter 11 bankruptcy case. The District received approximately \$38,558,560 as part of the settlement. The settlement will allow the District to survive the loss of tax and program revenue over the next two decades and allow the District to maintain operations and services, and potentially expand recreational opportunities to residents within the District.

On August 12, 2020, the District entered into a grant agreement with the State of California – Sierra Nevada Conservancy to receive \$220,700 for the acquisition of approximately 11.5 acres of land commonly known as Noble Park addition (Barch) and Oak Creek Park addition (Baker), located in Butte County.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact revenues. Other financial impact could occur, though such potential impact is unknown at this time.

This is a challenging time not only for our country but also for the community. The District takes the safety and health of our community and staff very seriously. The District has chosen to take actions to limit the spread of this virus. Therefore, the District has made the tough decision to cancel or postpone programs in several areas.

**REQUIRED SUPPLEMENTARY INFORMATION**

**BUDGETARY COMPARISON SCHEDULE***Paradise Recreation  
and Park District*

Year Ended June 30, 2020	<b>Budget</b>	<b>Actual</b>	<b>Change</b>
<b>OPERATING REVENUES</b>			
Program service fees	\$ 276,400	\$ 137,693	\$ (138,707)
Property taxes	1,445,600	1,800,111	354,511
Impact and development fees	63,200	227,012	163,812
Grant revenue	144,200	652,202	508,002
Donations	66,000	63,303	(2,697)
Other operating revenues	4,000	15,404	11,404
<b>Total Operating Revenues</b>	<b>1,999,400</b>	<b>2,895,725</b>	<b>896,325</b>
<b>OPERATING EXPENSES</b>			
Salaries and benefits	1,409,980	1,087,399	(322,581)
Services and supplies	765,250	1,023,786	258,536
Depreciation	-	249,581	249,581
<b>Total Operating Expenses</b>	<b>2,175,230</b>	<b>2,360,766</b>	<b>185,536</b>
<b>Operating Income (Loss)</b>	<b>(175,830)</b>	<b>534,959</b>	<b>710,789</b>
<b>NONOPERATING REVENUE (EXPENSE)</b>			
Investment income	7,000	51,182	44,182
Loss on disposal of assets	-	(82,464)	(82,464)
Interest expense	-	-	-
<b>Total Nonoperating Revenue (Expense)</b>	<b>7,000</b>	<b>(31,282)</b>	<b>(38,282)</b>
<b>CHANGE IN NET POSITION</b>	<b>(168,830)</b>	<b>503,677</b>	<b>672,507</b>
<b>OTHER BUDGETED ITEMS</b>			
Purchase of Fixed Assets	(78,000)	-	78,000
Contributions to Other Agencies	(15,100)	-	15,100
Appropriation for Contingencies	(100,000)	-	100,000
<b>CHANGE IN NET POSITION</b>	<b>(193,100)</b>	<b>503,677</b>	<b>310,577</b>
<b>LESS OTHER BUDGETED ITEMS</b>	<b>\$ (361,930)</b>	<b>\$ 503,677</b>	<b>\$ 865,607</b>

*Paradise Recreation  
and Park District*

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**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 includes all revisions approved by the Board of Directors.

