

**PLEASANT VALLEY RECREATION & PARK DISTRICT
CITY OF CAMARILLO, CITY HALL COUNCIL CHAMBERS
601 CARMEN DR., CAMARILLO, CALIFORNIA**

**BOARD OF DIRECTORS
REGULAR MEETING AGENDA
April 6, 2022**

Please Note: In keeping in alignment with current orders from the Ventura County Health Officer, face coverings are not required but are welcomed and encouraged in indoor public settings and businesses. PVRPD thanks you for your cooperation and understanding.

This meeting will take place both in person and remotely in accordance with Government Code section 54953(e) *et seq.* (AB 361). Members of the public can observe and participate in the meeting as follows:

- 1. Attend in person or you may observe the PVPRD Board meeting via live broadcast on the Local Government Channels – Spectrum Channel 10 and Frontier Channel 29.**
- 2. The meeting will also be live streamed on YouTube at:
<https://www.youtube.com/channel/UCCjEyMW3h472YEO9gI3Qgig>**
- 3. Zoom Meeting Information:**
 - Meeting Link: <https://us06web.zoom.us/j/89906319811>**
 - Webinar ID: 899 0631 9811**
 - Phone Number: 1-669-900-6833**
 - a. Cell Phone/Computer with Microphone: Click on the Zoom webinar link included above. Enter your name so we may call on you when it is your turn to speak. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by clicking the “Raise Hand” button. Follow the instructions below regarding speaking.
 - b. Phone – If you wish to make a comment by phone during the public comment section of the meeting or on a specific agenda item, please call into the listed phone number above and when prompted, enter the Webinar ID and Passcode. After entering those items, you will be admitted to the meeting and your line will be muted. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by dialing *9. Then, follow the speaking instructions below.

Speaking Instructions

When it is your turn to speak, the Chair will call your name or the last four digits of the phone number you are calling from. You will have three minutes to address the Committee. **Please ensure all background noise is muted (TV, radio, etc.)** You will be prompted to unmute your microphone/phone. Unmute your device and begin by stating your name. After three minutes has elapsed your microphone will be muted and the next speaker will be invited to speak.

6:00 P.M.

REGULAR MEETING

NEXT RESOLUTION #705

- 1. PLEDGE OF ALLEGIANCE**
- 2. ROLL CALL**

3. **AMENDMENTS TO THE AGENDA** - This is the time and place to change the order of the agenda, delete any agenda item(s), or add any emergency agenda item(s).

4. **PRESENTATIONS**

A. **Camarillo Amber's Light Lions Club**

5. **PUBLIC COMMENT** - In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public. If you would like to make comments about a matter within the Board's subject matter jurisdiction but not specifically on this agenda, in accordance with California law, the Board will listen, note the comments, and may bring the comments back up at a later date as an agenda item for discussion. Speakers will be allowed three minutes to address the Board.

6. **CONSENT AGENDA** – Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.

A. **Minutes for Regular Board Meeting of March 2, 2022**

Approval receives and files minutes.

B. **Warrants, Accounts Payable & Payroll**

District's disbursements dated on or before February 28, 2022.

C. **Financial Reports**

Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for February 2022.

D. **Consideration and Adoption of Resolution No. 703 Proclaiming April 2022 as Arbor Month**

This proclamation acknowledges the District's continued efforts in educating the public on the value of trees in the urban environment.

E. **Consideration and Adoption of Resolution No. 704, A Resolution of the Board of Directors of the Pleasant Valley Recreation and Park District Proclaiming a Local Emergency Persists and Re-Authorizing the Use of Remote Teleconference Meeting Procedures by the Board of Directors and all Standing Committees of the District for the 30-Day Period Beginning April 6, 2022 through May 5, 2022 Pursuant to the Ralph M. Brown Act as Amended by Assembly Bill No. 361**

A new resolution will need to be adopted every 30 days in order to proclaim a local emergency persists and re-authorize the use of remote teleconference meeting procedures.

7. **NEW ITEMS – DISCUSSION/ACTION**

A. **Consideration of Managed Information Technology Services Contract with AllConnected, Inc.**

The supportConnect+ recoverConnect service which is what the District currently contracts for with AllConnected, is a co-managed service where a designated District staff member performs as onsite IT help desk support for the District.

Suggested Actions: A MOTION to Approve and authorize the General Manager to enter into a professional services agreement between the District and AllConnected for the supportConnect + recoverConnect Co-Managed Service for a term of three years.

B. Consideration and Approval of the FY 2020-2021 Annual Financial Report as Prepared by Moss, Levy & Hartzheim LLP, CPAs

Staff has been working on the audit since the audit team first met with staff back in May 2021 and again in October 2021.

Suggested Action: A MOTION to Approve the Annual Financial Report for FY 2020-2021 as prepared by Moss, Levy & Hartzheim, LLP, CPAs.

C. Consideration of Professional Service Contract with Internet and VoIP Services Provider

Advantage Telecom continues to be the most cost-effective option for the District and provides quality service.

Suggested Action: A MOTION to Approve the renewal of the current service agreement with Advantage Telecom for a term of three years.

D. Consideration and Approval of Salary Range for Administrative Services Manager

With the imminent retirement of the current Administrative Services Manager, staff conducted a salary survey for the position which will need to be filled.

Suggested Action: A MOTION to Approve the increased salary range for Administrative Services Manager of \$108,326.40 to \$129,991.60 with the understanding that staff will be conducting a broader salary and compensation study during the 2022/2023 fiscal year and the salary schedule may be adjusted further in the future.

8. ORAL COMMUNICATION - INFORMATIONAL ITEMS, which do not require action but relate to District business, will be reported by members of the Board and staff as follows:

- A. Chair Kelley
- B. Ventura County Special District Association/California Special District Association
- C. Ventura County Consolidated Oversight Board
- D. Santa Monica Mountains Conservancy
- E. Standing Committees – Finance, Liaison, Long Range Planning, Personnel and Policy
- F. Ad Hoc Committees –City of Camarillo Liaison, Miracle League, Pickleball/Tennis
- G. Foundation for Pleasant Valley Recreation and Parks
- H. General Manager’s Report
- I. Board Members

9. ADJOURNMENT

Notes: The Board of Directors reserves the right to modify the order in which agenda items are heard. Written materials related to these agenda items are available for public inspection in the Office of the Clerk of the Board located at 1605 E. Burnley Street, Camarillo during regular business hours beginning the Friday preceding the Wednesday Board meeting.

Announcement: Public Comment: Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (i.e. a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager at 482-1996, extension 114. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

**Pleasant Valley Recreation and Park District
Camarillo City Hall Council Chambers
Minutes of Regular Meeting
March 2, 2022**

5:30 P.M. CLOSED SESSION

1. CALL TO ORDER/ROLL CALL

A. Recess to Closed Session

B. Closed Session

1) Conference with Legal Counsel – Anticipated Litigation

The Board conducted a closed session, pursuant to Government Code section 54956.9(d)(2) and (d)(3), to consider the claim of Andrew Peralta. The claim is available for inspection pursuant to Government Code section 54957.

C. Reconvene into Regular Meeting

The regular meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 6:00 p.m. by Chair Kelley with nothing to report from the closed session.

6:00 P.M. REGULAR MEETING

2. PLEDGE OF ALLEGIANCE

Dylan Gunning led the pledge.

3. ROLL CALL

All present.

Also Present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Park Services Manager Bob Cerasuolo, Administrative Analyst/Clerk of the Board Dylan Gunning, Customer Service Lead/Recording Board Secretary Karen Roberts, Administrative Analyst Jessica Puckett, Recreation Supervisors Lanny Binney and Macy Trueblood, Park Supervisors Brandon Lopez and Nick Marienthal, Development Analyst Katlyn Simber-Clickener, and John Fletcher.

4. AMENDMENTS TO THE AGENDA

Chair Kelley called for a motion. A motion was made by Director Magner and seconded by Director Roberts to accept the agenda as presented.

**Motion to
Accept
Agenda as
Presented**

Voting was as follows:

Ayes: Magner, Roberts, Dransfeldt, Malloy, Chair Kelley

Noes:

Absent:

Carried

Motion: Carried

5. PRESENTATION

A. District Highlights

Recreation Supervisor Lanny Binney presented District programs and special events coming up through the summer. Easter Eggstravaganza this year will include the Big Egg Hunt with giant eggs hidden around the parks in April. There will also be food trucks, crafts, vendors, and a visit with the Easter Bunny on April 16 at the Community Center Park. A Love Your Planet event will occur at Camarillo Grove Park on April 30 with wildlife and nature presentations, and a Food Truck Fest on May 28 at the Community Center. On June 4 the District is celebrating National Trails Day at Camarillo Grove Park and Camp Funtastic starts June 20. Check the website for employment opportunities as the District is still looking for a Recreation Specialist for the CDBG (Community Development Block Grant) program along with camp counselors, swim instructors/lifeguards, recreation leaders and a park ranger.

6. PUBLIC COMMENT

No comments.

7. CONSENT AGENDA

- A. Minutes for Regular Board Meeting of February 3, 2022 and Special Board Meeting of February 5, 2022
- B. Warrants, Account Payable & Payroll
- C. Financial Reports
- D. Review and Approval of Surplus Supplies and Equipment List
- E. Consideration and Adoption of Resolution No. 701, a Resolution of the Board of Directors of the Pleasant Valley Recreation and Park District Proclaiming a Local Emergency Persists and Re-Authorizing the Use of Remote Teleconference Meeting Procedures by the Board of Directors and all Standing Committees of the District for the 30-Day Period Beginning March 6, 2022 through April 4, 2022 Pursuant to the Ralph M. Brown Act as Amended by Assembly Bill No. 361
- F. Consideration and Approval of the Purchase of Fleet Vehicle
- G. Consideration and Approval of Request for Proposals for 2022 Summer Concert Series Sound and Lighting

Chair Kelley called for a motion. A motion was made by Director Magner and seconded by Director Roberts to approve the Consent Agenda.

Voting was as follows:

Ayes: Magner, Roberts, Dransfeldt, Malloy, Chair Kelley

Noes:

Absent:

Motion: Carried

**Motion to
Approve
Consent
Agenda**

Carried

8. NEW ITEMS – DISCUSSION/ACTION

A. Consideration and Approval of Budget Transfer and Adoption of Resolution No. 702 Approving the Mid-Year Budget Adjustments for FY 2021-2022

Administrative Services Manager Leonore Young presented the mid-year 2021-2022 budget adjustments. Over \$230,000 received from COVID-19 funding will be transferred to a designated project cash fund and considerations for a retiring administrative services manager need to be met. Discussion included: timing of ROPS payments, an 8-week training and onboarding period for a new administrative services manager and appreciation of Ms. Young and the Finance Committee for keeping on top of the budget during the uncertainties of the COVID years.

Chair Kelley called for a motion. A motion was made by Director Malloy and seconded by Director Magner to 1) approve a budget transfer of \$19,500 Camps/Classes/Community Partnerships to Recreation Administration (\$5,100) and Senior Programs Public Fees to Senior Programs Bingo (\$14,400) AND 2) Adopt Resolution No. 702 to approve mid-year budget adjustments for FY 2021-2022.

Motion to Approve Mid-Year Budget Adj. Reso #702

Voting was as follows:

Ayes: Malloy, Magner, Dransfeldt, Roberts, Chair Kelley

Noes:

Absent:

Carried

Motion: Carried

B. Somis Ranch Farmworker Housing Project Annexation Update

Administrative Analyst Dylan Gunning updated the Board regarding the Somis Ranch Farmworker Housing Project annexation. At the December 2021 LAFCo public hearing, LAFCo approved the District proposal and the sphere of influence amendment along with the annexation for PVRPD. On February 2, 2022, the County of Ventura decided that the amount of Quimby Fees for the District for the project would be \$625,725 and on February 17, 2022, the District received the Certificate of Completion formally completing the annexation. Discussion included: size of the project, District increase in tax money as people start living in the housing in a year or two; and the increased number of voters that will be voting in District elections.

C. Consideration and Approval of a Six-Week Turf Maintenance & Rest Closure at Springville Dog Park

Park Supervisor Nick Marienthal presented a proposal to close the Springville Dog Park for six weeks for turf maintenance and rest. The park has received extra usage during the COVID pandemic, and the noticeable wear is starting to create extensive damage throughout the park. Discussion included: invasive goosegrass, 4 out of the 6 weeks to be a period of turf rest and regrowth; temporary fence at Freedom Park for alternative open site; need for a new permanent park with possibility of lights and a restroom with Freedom park as a good option; lower house values with dirt only dog parks; and the need to place turf maintenance and rest closures on an annual calendar.

Chair Kelley called for a motion. A motion was made by Director Magner and seconded by Director Dransfeldt to approve and authorize the closure of the Springville Dog Park for turf maintenance and approve a temporary dog park located at Freedom Park for however long the District needs it.

Motion to Approve Springville Dog Park Closure for Rest and Turf Maintenance

Voting was as follows:

Ayes: Magner, Dransfeldt, Roberts, Malloy, Chair Kelley

Noes:

Absent:

Motion: Carried

Carried

D. Consideration and Approval of Request for Proposals for a Public Consulting Firm to Assist District with Evaluation of Voter Opinion Surveys and Polling Services

General Manager Mary Otten provided background information regarding the proposed Community/Senior Recreation Facility along with updated cost estimates and a proposal for voter opinion surveys and polling services. Discussion included: need for survey to show where the voters stand and what wording would be on a ballot for a general bond or a community facility special tax; too quick a turn around to be included in this November's ballot; no cost sharing for this portion of project; preference for a single construction phase approach versus a two phase approach; facility usage diversity will attract greater voter appeal and counter polarization; loss of gymnasium in Camarillo; \$5.5 million increase in cost estimates; possible use of shopping center as a location countered with need for a permanent location; and consideration of increase in ongoing maintenance and utility costs.

Chair Kelley called for a motion. A motion was made by Director Malloy and seconded by Director Roberts to approve and authorize the General Manager to issue a Request for Proposals seeking a consulting firm to assist the District with the evaluation of voter opinion surveys and polling services.

Motion to Approve RFP for Voter Survey and Polling

Voting was as follows:

Ayes: Malloy, Roberts, Magner, Dransfeldt, Chair Kelley

Noes:

Absent:

Motion: Carried

Carried

E. Consideration and Approval to Authorize General Manager to Enter into an Analysis Agreement with Utility Cost Management LLC

Administrative Analyst Dylan Gunning presented the scope of work that Utility Cost Management LLC (UCM) provided for the proposed study to analyze the District's electric utility costs and possible savings. Discussion included: CSDA member reduced rate of 42% vs standard 50%; no risk analysis trial to ensure that UCM can make money; shared savings costs for 3 years only and possibility of including water, sewer and gas rates savings.

Chair Kelley called for a motion. A motion was made by Director Magner and seconded by Director Malloy to approve and authorize the General Manager to enter into a preliminary analysis agreement with Utility Cost Management LLC.

Motion to Approve Electric Cost Analysis Agmt with UCM

Voting was as follows:

Ayes: Magner, Malloy, Dransfeldt, Roberts, Chair Kelley

Noes:

Absent:

Carried

Motion: Carried

9. ORAL COMMUNICATION - INFORMATIONAL ITEMS

A. Chair Kelley – Chair Kelley reported that the parks and sports fields are busy again. Mr. Kelley mentioned that with busy areas comes dogs sometimes biting people. He asked that people check their homeowner’s insurance to find out if their policy excludes coverage for certain types of dogs and a possible denial of claims.

B. Ventura County Special District Association/California Special District Association – VCSDA – No meeting. CSDA – Director Magner stated that CSDA maintains a relationship with hundreds of businesses, but that they will be terminating their association with CalTrust.

C. Ventura County Consolidated Oversight Board – No report.

D. Santa Monica Mountains Conservancy – Director Dransfeldt reported the February 28th meeting continued the allocation of various grants and that the next meeting will be held on March 21 at 6:30 p.m.

E. Standing Committees – Finance – Director Malloy stated that the committee’s updates were covered in the agenda item regarding the mid-year budgets. He reported on an excellent article in the March 2nd *Sacramento Bee* regarding CalPERS which shows a chart with the growth in revenue and the even higher growth in payments to retirees. Liaison – Director Magner stated that the committee’s information was provided in the agenda item. Long Range Planning – No meeting. Personnel - No meeting. Policy – Director Malloy reported that the special events policy is being discussed.

F. Ad Hoc Committees - Pickleball – Director Dransfeldt stated that the committee received feedback on the pilot program at Bob Kildee Park, extending the time at night from 8pm to 9pm and looking at Freedom Park and facility usage. LED lighting is in.

G. Foundation for Pleasant Valley Recreation and Parks – Director Magner stated that the Foundation met on February 9 and will have fundraisers at Sharkey’s on March 29, Presto Pasta on May 3, Painting with a Twist on May 19, Mister Softee on July 12 and a Party for the Parks Casino Night in August. Elections were held and Director Magner is chair, Director Dransfeldt is the secretary and Julie Navarro is the new vice chair.

H. General Manager’s Report – General Manager Mary Otten reported on the progress of the fee study, the 22-23 budget presentations, grant explorations through CSDA, and a \$10,000 Camarillo Amber’s Light Lions Club donation for ADA play equipment at Arneill Ranch Park. LED lights have been installed at the Bob Kildee and the Mission Oaks Park courts and Valle Lindo will be completed by the end of the month. The District is waiting for inspections at Arneill Ranch Park and a new playground in mid-March. The Community Center kitchen renovation is waiting for partition doors and the District is hiring for various employment positions.

I. Board Members – Director Roberts reported on the February Board and committee meetings attended and mentioned that he is playing in the District’s Adult Kickball League. He thanked Leonore Young for her service with the District to date. Director Dransfeldt also thanked Ms. Young and mentioned meetings attended including a Sacramento trip for the Ventura County Leadership Academy retreat and an intro to the Leadership Academy Housing Policy. Ms. Dransfeldt is excited about Camp Funtastic coming back and the possible inclusion of the equestrian park for National Trails Day in June. Director Malloy reported that he attended six Board and committee meetings in February and wished everyone a Happy St. Patrick’s Day. Director Magner reported on meetings attended in February and that she is doing better after a knee replacement. Director Kelley stated some board members have received negative voice messages and those acts can be considered a form of voter suppression in an election year and can be a federal offense with up to 2 years in prison.

10. ADJOURNMENT

Chair Kelley adjourned the meeting at 8:11 p.m.

Respectfully submitted,

Approval,

**Karen Roberts
Recording Secretary**

**Robert Kelley
Chair**

CASH REPORT

	2/28/2022 Balance	2/28/2021 Balance	
Restricted Funds			
Debt Service - Restricted	\$ 135,569.70	\$ 356,698.23	
457 Pension Trust Restricted	\$ 75,376.80	\$ 86,355.98	
Quimby Fee - Restricted	\$ 321,613.52	\$ 464,705.34	
Multi-Bank Securities Restricted	\$ -	\$ 11,741.14	
Ventura County Pool - Restricted	\$ 3,305,160.70	\$ 4,538,368.15	
Park Impact Fees	\$ 165,364.20	\$ -	
FCDP Checking	\$ 13,846.66	\$ 21,589.01	
Total	\$ 4,016,931.58	\$ 5,479,457.85	
Semi-Restricted Funds			
Assessment	\$ 768,711.14	\$ 731,241.73	
Capital Improvement	\$ 620,524.89	\$ 264,541.89	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 79,843.80	
LAIIF - Capital	\$ 2,072,848.10	\$ 2,168,016.82	
Designated Project	\$ 230,484.00	\$ 16,397.94	
Contingency - Dry Period	\$ 397,645.00	\$ 361,000.00	
Contingency - Computer	\$ 20,000.00	\$ 20,000.00	
Contingency-Compensated Absences	\$ -	\$ -	
Contingency - Repair/Oper/Admin	\$ 265,000.00	\$ 200,000.00	
Total	\$ 4,455,056.93	\$ 3,841,042.18	
Unrestricted Funds			
Contingency	\$ 3,932,476.74	\$ 12,210.64	
LAIIF/Cal Trust - Contingency	\$ -	\$ 2,292,597.55	
General Fund Checking	\$ 223,799.25	\$ 533,710.59	
Total	\$ 4,156,275.99	\$ 2,838,518.78	
Total of all Funds	\$ 12,628,264.50	\$ 12,159,018.81	\$ 469,245.69

	3/10/2022 Balance	3/31/2021 Balance	
Restricted Funds			
Debt Service - Restricted	\$ 135,569.70	\$ 356,710.35	
457 Pension Trust Restricted	\$ 75,376.80	\$ 86,359.92	
Quimby Fee - Restricted	\$ 198,828.73	\$ 431,482.30	
Multi-Bank Securities Restricted	\$ -	\$ 15,421.14	
Ventura County Pool - Restricted	\$ 3,305,160.70	\$ 4,538,368.15	
Park Impact Fees	\$ 165,364.20	\$ -	
FCDP Checking	\$ 13,846.66	\$ 13,465.76	
Total	\$ 3,894,146.79	\$ 5,441,807.62	
Semi-Restricted Funds			
Assessment	\$ 746,769.36	\$ 687,943.20	
Capital Improvement	\$ 620,524.89	\$ 49,702.78	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 79,843.80	
LAIIF - Capital	\$ 2,072,848.10	\$ 1,792,597.55	
Designated Project	\$ 230,484.00	\$ 16,397.94	
Contingency - Dry Period	\$ 397,645.00	\$ 361,000.00	
Contingency-Compensated Absences	\$ 75,000.00	\$ -	
Contingency - Computer	\$ 20,000.00	\$ 20,000.00	
Contingency - Repair/Oper/Admin	\$ 300,000.00	\$ 200,000.00	
Total	\$ 4,543,115.15	\$ 3,207,485.27	
Unrestricted Funds			
Contingency	\$ 3,582,476.74	\$ 12,216.32	
LAIIF/Cal Trust - Contingency	\$ -	\$ 2,318,016.82	
General Fund Checking	\$ 288,982.54	\$ 661,373.21	
Total	\$ 3,871,459.28	\$ 2,991,606.35	
Total of all Funds	\$ 12,308,721.22	\$ 11,640,899.24	\$ 667,821.98

Pleasant Valley Recreation and Park District
 Finance Report
 February 2022

	Date	Amount	
Accounts Payables:	2/1/2022	\$ 395,795.95	
	Total	\$ 395,795.95	
Payroll (Total Cost):	2/3/2022	\$ 129,415.72	
	2/17/2022	\$ 132,108.63	
	Total	\$ 261,524.35	
Outgoing:Online Payments			
	2/8/2022	\$ 458.70	VSP- Vision Insurance
	2/8/2022	\$ 1,824.80	The Hartford
	2/8/2022	\$ 2,296.90	The Guardian
	2/8/2022	\$ 930.78	Aflac
	2/1/2022	\$ 32,159.00	PERS Health Insurance Premium
	2/1/2022	\$ 14,222.16	CALPERS- Ret.-PR-2/3/2022
	2/17/2022	\$ 14,377.21	CALPERS- Ret.-PR-2/17/2022
	2/25/2022	\$ 4,460.82	Wex Fuel Payment
	Total	\$ 70,730.37	
	Grand Total	\$ 728,050.67	

Ventura County Pool

Investment Name	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021
Ventura County Pool	.958%	.796%	.690%	.518%	.464%	.495%	.410%	.383%	.357%
	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022
Ventura County Pool	.361%	.331%	.305%	.322%	.310%	.300%	.310%	.330%	.38%

• Rates are determined at the end of the month

Local Agency Investment Fund (LAIF)

Investment Name	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021
Local Agency Investment Fund (LAIF)	.685%	.620%	.576%	.540%	.458%	.407%	.357%	.339%	.315%
	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022
Local Agency Investment Fund (LAIF)	.262%	.330%	.221%	.206%	.203%	.202%	.212%	.234%	.278%

Pacific Western Bank

Investment Name	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021
Pacific Western Bank	.04%	.04%	.04%	.04%	.04%	.04%	.04%	.04%	.04%
	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022
Pacific Western Bank	.04%	.04%	.04%	.04%	.04%	.04%	.04%	.04%	.04%

Bank Reconciliation

Board Audit

User: cwebster
 Printed: 03/21/2022 - 9:20AM
 Date Range: 02/01/2022 - 02/28/2022
 Systems: 'AP'



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 10 General Fund				
Department: 00 Non Departmentalized				
25042	PC RECYCLE	PC RECYCLE: CLEANING DEPOSI	02/10/2022	150.00
25044	PLEASANT VALLEY LIONS	PV LIONS: RENTAL DEP REFUND/	02/10/2022	579.00
25051	VENTURA COUNTY ROSE SOCIET	VENTURA COUNTY ROSE SOCIET	02/10/2022	143.00
25072	UMPQUA BANK	UMPQUA BANK: LOAN PAYMENT	02/24/2022	129,000.00
Total for Department: 00 Non Departmentalized				129,872.00
Department: 03 Recreation				
0	MUSCO SPORTS LIGHTING	MUSCO LIGHTING: CONTROL LIN	02/24/2022	1,425.00
0	ANN M. WRIGHT	WRIGHT,A: BEGINNING DIVING	02/10/2022	78.00
0	ANN M. WRIGHT	WRIGHT, A: 2 LESSONS BEG & AI	02/24/2022	83.85
0	DEBRA GREENWOOD	GREENWOOD, D: CLASS DATES 2	02/24/2022	661.05
0	KATIE SHINDEN	SHINDEN,K: WINTER SESSION #2,	02/24/2022	839.80
0	PATRICIA J. BOLLAND	BOLLAND, P: JAZZERCISE 1/5/10 I	02/10/2022	474.50
25036	DANIEL E. HOWARD	HOWARD,D: JAN - JU-JITSU QUIC	02/10/2022	85.80
25039	LUCILE B. MOSIER	MOSIER,L: JAN/FEB TENNIS CLAS	02/10/2022	1,140.75
25054	ALL GOOD DRIVING SCHOOL, INC	ALL GOOD DRIVING SCHOOL: 5 F	02/24/2022	136.50
25059	BUFFUM'S SAFE & LOCK SVC	BUFFUMS: OPEN SAFE SERVICE	02/24/2022	125.00
25063	THOMAS COSTA	COSTA,T: PICKLE BALL - ROUND	02/24/2022	899.60
Total for Department: 03 Recreation				5,949.85
Department: 04 Parks				
0	ARAMSCO INC.	ARAMSCO: SPARTAN SPRAYBUFI	02/22/2022	5,400.87
0	CITY OF CAMARILLO	CITY OF CAM: 12/15/2021-1/11/202	02/01/2022	6,166.30
0	CITY OF CAMARILLO	CITY OF CAMARILLO: 12/16/2021-	02/09/2022	1,663.42
0	DOGGIE WALK BAGS, INC	DOGGIE WALK BAGS: 32 ROLLS -	02/10/2022	4,958.53
0	E.J.HARRISON AND SONS, INC.	EJ HARRISON: JAN 2022 BILLING	02/07/2022	4,459.31
0	FERGUSON ENTERPRISES INC. #1	FERGUSON: URN CLST DIAPH KI	02/07/2022	181.42
0	GRAINGER	GRAINGER: HANDHELD DIGITAL	02/07/2022	1,280.54
0	GRAINGER	GRAINGER: MOTOR MANUFACTU	02/22/2022	2,022.43
0	SOCAL GAS COMPANY	SCG: SVC 12/27/2021-1/26/2022 / CC	02/10/2022	5,881.39
0	SOUTHERN CALIF EDISON COMP.	SCE: 12/22/2021-1/23/2022 / FREED	02/04/2022	4,040.62
0	SOUTHERN CALIF EDISON COMP.	SCE: SERVICE DATE 2022-1/5-2/2/1	02/23/2022	13,111.84
0	UNITED SITE SERVICES OF CA IN	UNITED SITE: RR WEEKLY SERVI	02/07/2022	143.51
0	UNITED SITE SERVICES OF CA IN	UNITED SITE: ADA RR/SINK/2022-	02/22/2022	174.36
0	WATER & SANITATION SERVICES	WATER & SANITATION: 12/31-2021	02/07/2022	446.90
0	JESSE GOMEZ	GOMEZ, J: WORK PANTS	02/24/2022	200.00
25027	ALTERNATIVE LED LLC	ALTERNATIVE LED: BRITE COUR	02/10/2022	55,023.54
25029	B & B DO IT CENTER	B&B: PULLEY / PUTTY KNIFE /AQ	02/10/2022	478.11
25031	CITY OF OXNARD-CITY TREASUR	CITY OF OXNARD: 2021-12/1-16	02/10/2022	386.36
25032	COUNTY OF VENTURA	COUNTY OF VENTURA: REV DISI	02/10/2022	37.50
25033	CRESTVIEW MUTUAL WATER CO.	CRESTVIEW MUTUAL WATER CO	02/10/2022	54.00
25034	EMG HOLDINGS, LLC	EMG HOLDINGS: 10 UNITS / POO	02/10/2022	1,399.90
25038	KASTLE KARE	KASTLE KARE: GOPHER MONTLY	02/10/2022	600.00
25040	NAPA AUTO PARTS	NAPA: SHIFT CABLE BUSHING/SF	02/10/2022	30.87
25043	PHOENIX GROUP INFORMATION	PHOENIX GROUP: 2021-NOV BILL	02/10/2022	130.69
25045	PPG ARCHITECTURAL FINISHES	PPG: GRAFITTI REMOVER/SHOP	02/10/2022	185.14
25047	RAIN MASTER IRRIGATION SYST	RAIN MASTER IRRIG: SVC 12/23/2	02/10/2022	514.09

Check No.	Vendor/Employee	Transaction Description	Date	Amount
25049	UNITED PAVING CO.	UNITED PAVING CO: JOB#24234 /A	02/10/2022	34,502.10
25050	U-RENT INC.	URENT: PLANER CONCRETE / HE	02/10/2022	164.81
25055	ALTERNATIVE LED LLC	ALTERNATIVE LED:POLE ARM SI	02/24/2022	1,676.32
25056	AMERICAN RESOURCE RECVY	AMERICAN RESOURCE RECVY: 2	02/24/2022	947.39
25057	B & B DO IT CENTER	B&B: WASP & HORNET KILLER/V	02/24/2022	613.24
25061	CAMARILLO LAWNMOWER	CAMARILLO LAWNMOWER: INV	02/24/2022	535.48
25064	DIAL SECURITY	DIAL SECURITY: 1/30/2022/ 3:30-9:	02/24/2022	522.00
25066	M & B SERVICES INC.	M&B SERVICES: CLEAN OUT MAI	02/24/2022	375.00
25068	PACIFIC TENNIS COURTS	PACIFIC TENNIS COURTS: JOINT C	02/24/2022	3,540.00
25069	SITEONE LANDSCAPE SUPPLY LL	SITEONE: SUCTION PUMP/SPIGO	02/24/2022	222.54
Total for Department: 04 Parks				152,070.52
Department: 05 Administration				
0	ALESHIRE & WYNDER LLP	ALESHIRE & WYNDER: 2021-11/15	02/10/2022	3,249.00
0	ALESHIRE & WYNDER LLP	ALESHIRE & WYNDER: SPECIAL I	02/24/2022	5,614.50
0	CULLIGAN OF VENTURA COUNT	CULLIGAN: 5 GALLON WATER DE	02/25/2022	46.25
0	SPECTRUM BUSINESS	SPECTRUM: SERVICE 2022-1/17-2,	02/07/2022	34.10
0	STREAMLINE	STREAMLINE: DIGITAL DEPLOYM	02/10/2022	300.00
0	WATER & SANITATION SERVICES	WATER & SANITATION: PMT PRO	02/07/2022	0.75
25025	ADVANTAGE TELECOM/A+WIREL	ADVANTAGE TELECOM: INTERNI	02/10/2022	1,497.51
25026	ALLCONNECTED, INC.	ALL CONNECTED: CLOUD BACKI	02/10/2022	1,384.00
25028	AMERICAN LEGAL PUBLISHING C	AMERICAN LEGAL PUBLISHING:	02/10/2022	160.00
25030	BAY ALARM	BAY ALARM: ALARM SERVICE 20	02/10/2022	330.00
25037	J. THAYER COMPANY	J THAYER: CARD STOCK/MONTH	02/10/2022	136.55
25052	VENTURA COUNTY SPECIAL DIS	VCSDA: 2022-FEB VCSDA CHAPTI	02/10/2022	66.00
25062	CENTERS FOR FAMILY HEALTH	CENTERS FOR FAMILY HEALTH: C	02/24/2022	125.00
25065	KONICA MINOLTA	KONICA MINOLTA: MONTHLY IN'	02/24/2022	937.05
25067	MOSS,LEVY & HARTZHEIM	MOSS, LEVY & HARTZHEIM: AUE	02/24/2022	1,000.00
25070	STATE OF CALIFORNIA DEPT. OF	CA DEPT OF JUSTICE: FINGERPRI	02/24/2022	64.00
25071	CODY SWANSON	SWANSON,C: INTERPRETIVE HIK	02/24/2022	62.50
25072	UMPQUA BANK	UMPQUA BANK: LOAN PAYMENT	02/24/2022	5,668.81
25073	WEST VENTURA COUNTY BUSINI	WEST VC BUSINESS ALLIANCE: A	02/24/2022	300.00
Total for Department: 05 Administration				20,976.02
Total for Fund:10 General Fund				308,868.39

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 20 Assessment Fund				
Department: 00 Non Departmentalized				
25041	NATURAL GREEN LANDSCAPES, I	NATURAL GREEN LANDSCAPE: J	02/10/2022	15,404.76
25048	SCI CONSULTING GROUP	SCI: ASSESSMENT ADMIN FY 202	02/10/2022	7,944.00
25050	U-RENT INC.	URENT: GRINDER STUMP/ TRENC	02/10/2022	346.72
25058	BRIGHTVIEW LANDSCAPE SERVI	BRIGHTVIEW: LANDSCAPE MAIN	02/24/2022	24,940.83
Total for Department: 00 Non Departmentalized				48,636.31
Total for Fund:20 Assessment Fund				48,636.31

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 30 Park Dedication Fund				
Department: 00				
0	GRAINGER	GRAINGER: AIR CURTAIN /COMM	02/22/2022	839.32
25035	FAMCON PIPE AND SUPPLY INC.	FAMCON PIPE: PLUMBING / ARNI	02/10/2022	349.43
25046	PUBLIC RESTROOM COMPANY	PUBLIC RESTROOM CO: ARNEILI	02/10/2022	15,789.00
25060	BURNER CONSTRUCTION CORP	BURNER CONSTRUCTION: COMM	02/24/2022	21,313.50
Total for Department: 00				38,291.25
Total for Fund:30 Park Dedication Fund				38,291.25

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Grand Total		395,795.95

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT**

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Leonore Young, Administrative Services Manager

DATE: April 6, 2022

SUBJECT: FINANCE REPORT FEBRUARY 2022

RECOMMENDATION

It is recommended the Board review and approve the Financial Statements of February 2022 for Fund 10, Fund 20, Fund 30, Fund 40, and Fund 50.

ANALYSIS OF COMPARATIVE FINANCIAL THROUGH FEBRUARY 28, 2022

The District's Statements of Revenues and Expenditures for the period of July 1, 2021 through February 28, 2022, with a year-to-date comparison for the period of July 1, 2020 through February 28, 2021 are attached. The percentage rate used for the 2021-2022 fiscal year budget is 67% for Period 8 of the fiscal year.

REVENUES

Total revenue for the 8th month ending February 28, 2022 for Fund 10 (General Fund) has an overall increase of \$606,139 in comparison to fiscal year 2020-2021. This variance from prior year is primarily made up of an increase in Other Miscellaneous Revenue #5575 (\$261,477) due to COVID-19 relief funds received, Tax Apportionment #5510-5240 (\$177,735), Rental #5530 (\$133,090) and other accounts with small variances.

Total revenue for the 8th month ending February 28, 2022 for Fund 20 (Assessment District) is at 59.26% of budget.

Fund 30, the Park Dedication Fund had no activity for the month of February 2022.

Fund 40, the Park Impact Fee Fund had no activity for the month of February 2022.

Fund 50, the Community Development Block Grant (CDBG) Fund – Food Share had no activity for the month of February 2022.

EXPENDITURES

Personnel Expenditures have increased by \$32,617 for fiscal year 2021-2022 in comparison to personnel expenses for the same time last year. This variance is due to multi line item increases and decreases.

Service and Supply Expenditures for Fund 10 have increased \$99,056 in comparison to the same time as last year and is at 53.19% of budget. The main line items that make up the majority of this variance are: 1) Instructor Services #7120 (\$54,810), and 2) Registration Fees #6950 (\$40,102).

Fund 20 is at 61.07% in Personnel and 81.06% in Service and Supplies.

Fund 30 has no Personnel Expenses or Services and Supplies for the month of February 2022.

Fund 40 had no activity in Personnel or Services and Supplies for the month of February 2022.

Fund 50 activity in Personnel is at year-to-date \$13,464 and Services and Supplies year-to-date \$435 through the month of February 2022.

The capital projects in Fund 10 (General Fund) and Fund 30 (Quimby Fee Fund) have started to show progress and funds expended.

FISCAL IMPACT

Overall, the financials show the District is under the approved budget for Fund 10 by 10.64% and over in Fund 20 by 13.53%.

RECOMMENDATION

It is recommended the Board review and approve the Financial Statements for February 2022 for Fund 10, Fund 20, Fund 30, Fund 40 and Fund 50.

ATTACHMENTS

- 1) Financial Statement of Revenues and Expenditures as of February 28, 2022, Fund 10 (3 pages)
- 2) Financial Statement of Revenues and Expenditures as of February 28, 2022, Fund 20 (1 page)
- 3) Financial Statement of Revenues and Expenditures as of February 28, 2022, Fund 30 (1 page)
- 4) Financial Statement of Revenues and Expenditures as of February 28, 2022, Fund 40 (1 page)
- 5) Financial Statement of Revenues and Expenditures as of February 28, 2022, Fund 50 (1 page)

General Ledger
Fund 10 General Fund
February 2022 67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apport - Cur Year Secured	5110-5240	\$ -	\$ (4,070,021.09)	\$ (4,247,756.50)	\$ (7,301,920.00)	\$ 3,054,163.50	58.17%
Interest Earnings	5310	\$ -	\$ (17,814.87)	\$ (4,929.65)	\$ (14,928.00)	\$ (9,998.35)	33.02%
Hill Fire 2018	5465	\$ -	\$ (219,884.01)	\$ -	\$ -	\$ -	0.00%
Park Patrol Citations	5506	\$ (281.41)	\$ (1,100.00)	\$ (590.00)	\$ (2,200.00)	\$ (1,610.00)	26.82%
Bingo Revenue	5508	\$ -	\$ -	\$ (5,795.25)	\$ (14,400.00)	\$ (8,604.75)	40.24%
Excess Bingo Funds	5509	\$ (293.00)	\$ -	\$ (2,946.60)	\$ -	\$ 2,946.60	0.00%
Contract Classes-Public Fees	5510	\$ (12,738.50)	\$ (39,619.05)	\$ (119,091.92)	\$ (128,380.00)	\$ (9,288.08)	92.77%
Public Fees	5511	\$ (14,768.75)	\$ (25,115.35)	\$ (89,315.52)	\$ (200,771.00)	\$ (111,455.48)	44.49%
Public Fees-Entry Fees	5520	\$ (3,161.00)	\$ (2,019.00)	\$ (24,419.00)	\$ (25,840.00)	\$ (1,421.00)	94.50%
Vending Concessions	5525	\$ -	\$ -	\$ (620.40)	\$ (2,500.00)	\$ (1,879.60)	24.82%
Rental	5530	\$ (21,119.30)	\$ (111,122.62)	\$ (244,213.44)	\$ (285,912.00)	\$ (41,698.56)	85.42%
Cell Tower Revenue	5535	\$ (8,465.06)	\$ (64,960.05)	\$ (67,562.83)	\$ (91,704.00)	\$ (24,141.17)	73.67%
Parking Fees	5540	\$ (1,106.17)	\$ (4,143.78)	\$ (9,725.79)	\$ (8,512.00)	\$ 1,213.79	114.26%
CAPRI Workers Comp Prior Year	5546	\$ -	\$ -	\$ (15,947.55)	\$ -	\$ 15,947.55	0.00%
Activity Guide Revenue	5555	\$ -	\$ (850.00)	\$ (1,700.00)	\$ (10,000.00)	\$ (8,300.00)	17.00%
Sponsorships/Donations	5558	\$ -	\$ (1,900.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)	0.00%
Staffing Cost Recovery	5563	\$ (147.00)	\$ (18,926.00)	\$ (41,262.75)	\$ (26,730.00)	\$ 14,532.75	154.37%
Special Event Permits	5564	\$ (100.00)	\$ (500.00)	\$ (800.00)	\$ -	\$ 800.00	0.00%
Security Services Recovery	5566	\$ -	\$ -	\$ (2,761.00)	\$ -	\$ 2,761.00	0.00%
Contributions	5570	\$ (63.00)	\$ (35,000.00)	\$ (72,014.95)	\$ (72,000.00)	\$ 14.95	100.02%
Other Misc Revenue	5575	\$ (2,393.25)	\$ (51,115.61)	\$ (312,592.27)	\$ (304,880.00)	\$ 7,712.27	102.53%
Credit Card Processing Fee	5576	\$ -	\$ (53.36)	\$ (67.75)	\$ -	\$ 67.75	0.00%
Cash Over/Under	5580	\$ -	\$ (88.00)	\$ (45.00)	\$ -	\$ 45.00	0.00%
Incentive Income	5585	\$ (19.28)	\$ (348.02)	\$ (870.31)	\$ (2,700.00)	\$ (1,829.69)	32.23%
Reimbursement - ROPS	5600	\$ -	\$ (373,105.94)	\$ (396,407.90)	\$ (325,000.00)	\$ 71,407.90	121.97%
Reimb-Needs Assessment/LPA	5605	\$ -	\$ (17,610.38)	\$ -	\$ -	\$ -	0.00%
Surplus Carryover	5991	\$ -	\$ -	\$ -	\$ (16,397.00)	\$ (16,397.00)	0.00%
Revenue		\$ 64,655.72	\$ 5,055,297.13	\$ 5,661,436.38	\$ 8,835,774.00	\$ 3,174,337.62	64.07%
YTD Comparison				\$ 606,139.25			
Personnel							
Full Time Salaries	6100	\$ 173,368.53	\$ 1,463,732.54	\$ 1,418,791.70	\$ 2,504,112.00	\$ 1,085,320.30	56.66%
Overtime Salaries	6101	\$ 895.69	\$ 7,046.84	\$ 8,254.59	\$ 23,594.00	\$ 15,339.41	34.99%
Car Allowance	6105	\$ 883.77	\$ 7,061.29	\$ 7,140.83	\$ 10,800.00	\$ 3,659.17	66.12%
Cell Phone Allowance	6108	\$ 1,147.34	\$ 9,028.63	\$ 9,059.74	\$ 15,420.00	\$ 6,360.26	58.75%
Part-Time Salaries	6110	\$ 25,499.96	\$ 101,335.81	\$ 224,297.11	\$ 469,895.00	\$ 245,597.89	47.73%
Retirement	6120	\$ 27,541.79	\$ 253,222.47	\$ 236,363.78	\$ 445,014.00	\$ 208,650.22	53.11%
457 Pension	6121	\$ 9,502.24	\$ 66,647.60	\$ 15,966.41	\$ 7,000.00	\$ (8,966.41)	228.09%
Deferred Compensation	6125	\$ 365.56	\$ 3,016.82	\$ 2,965.97	\$ 4,752.00	\$ 1,786.03	62.42%
Employee Insurance	6130	\$ 15,593.01	\$ 234,124.29	\$ 150,809.53	\$ 351,958.00	\$ 201,148.47	42.85%
Workers Compensation	6140	\$ 11,944.19	\$ 54,891.99	\$ 96,132.24	\$ 189,304.00	\$ 93,171.76	50.78%
Unemployment Insurance	6150	\$ -	\$ 9,556.00	\$ 39.41	\$ 40,000.00	\$ 39,960.59	0.10%
Loan - Pension Obligation	6160	\$ 22,018.17	\$ 171,161.33	\$ 176,145.33	\$ 264,218.00	\$ 88,072.67	66.67%
PERS Unfunded Liability	6170	\$ -	\$ 434,065.00	\$ 501,541.00	\$ 516,970.00	\$ 15,429.00	97.02%
Personnel		\$ 288,760.25	\$ 2,814,890.61	\$ 2,847,507.64	\$ 4,843,037.00	\$ 1,995,529.36	58.80%
YTD Comparison				\$ 32,617.03			
Services and Supplies							
Telephone/Internet	6210	\$ 1,707.51	\$ 13,535.82	\$ 14,457.41	\$ 23,008.00	\$ 8,550.59	62.84%
Internet Services	6220	\$ 1,474.00	\$ 11,822.00	\$ 17,639.00	\$ 36,862.00	\$ 19,223.00	47.85%
IT Infrastructure	6230	\$ -	\$ 401.98	\$ 539.62	\$ 2,000.00	\$ 1,460.38	26.98%
Computer Hardware/Software	6240	\$ 522.86	\$ 6,659.53	\$ 8,125.05	\$ 12,050.00	\$ 3,924.95	67.43%
Pool Chemicals	6310	\$ -	\$ 1,448.73	\$ 2,068.84	\$ 8,250.00	\$ 6,181.16	25.08%
Janitorial Supplies	6320	\$ 5,400.87	\$ 14,254.09	\$ 26,326.78	\$ 48,408.00	\$ 22,081.22	54.39%
COVID - Supplies	6321	\$ -	\$ 3,977.69	\$ 80.44	\$ 5,600.00	\$ 5,519.56	1.44%

General Ledger
Fund 10 General Fund
February 2022 67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Kitchen Supplies	6330	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Food Supplies	6340	\$ -	\$ -	\$ 560.80	\$ 12,745.00	\$ 12,184.20	4.40%
Water Maint & Service	6350	\$ -	\$ 505.75	\$ 356.80	\$ 1,265.00	\$ 908.20	28.21%
Laundry/Wash Service	6360	\$ -	\$ 178.00	\$ -	\$ 880.00	\$ 880.00	0.00%
Insurance Liability	6410	\$ -	\$ 208,084.00	\$ 236,698.00	\$ 236,698.00	\$ -	100.00%
Equipment Maintenance	6500	\$ 64.79	\$ -	\$ 99.09	\$ 900.00	\$ 800.91	11.01%
Fuel	6510	\$ 4,704.65	\$ 27,675.42	\$ 31,426.52	\$ 51,600.00	\$ 20,173.48	60.90%
Vehicle Maintenance	6520	\$ 52.72	\$ 16,588.60	\$ 16,685.57	\$ 35,400.00	\$ 18,714.43	47.13%
Office Equipment Maintenance	6530	\$ -	\$ 116.89	\$ -	\$ -	\$ -	0.00%
Building Repair	6610	\$ 5,825.97	\$ 18,745.28	\$ 25,955.52	\$ 88,000.00	\$ 62,044.48	29.49%
HVAC	6620	\$ 3,248.87	\$ 2,382.14	\$ 5,130.51	\$ 8,820.00	\$ 3,689.49	58.17%
Playground Maintenance	6630	\$ 183.94	\$ 2,970.98	\$ 1,492.04	\$ 60,000.00	\$ 58,507.96	2.49%
Turf Removal	6705	\$ -	\$ -	\$ 1,422.00	\$ 20,000.00	\$ 18,578.00	7.11%
Grounds Maintenance	6710	\$ 9,834.46	\$ 47,715.35	\$ 48,128.88	\$ 86,220.00	\$ 38,091.12	55.82%
Tree Care	6719	\$ -	\$ 18,019.88	\$ 19,327.50	\$ 30,000.00	\$ 10,672.50	64.43%
Fee Schedule	6727	\$ -	\$ -	\$ -	\$ 16,397.00	\$ 16,397.00	0.00%
Contracted Pest Control	6730	\$ 600.00	\$ 660.00	\$ 1,300.00	\$ 2,520.00	\$ 1,220.00	51.59%
Rubbish & Refuse	6740	\$ 5,793.06	\$ 47,680.47	\$ 46,155.43	\$ 79,346.00	\$ 33,190.57	58.17%
Vandalism/Theft	6750	\$ -	\$ 265.91	\$ 86.21	\$ 500.00	\$ 413.79	17.24%
Memberships	6810	\$ 300.00	\$ 11,905.00	\$ 12,890.00	\$ 14,435.00	\$ 1,545.00	89.30%
Office Supplies	6910	\$ 164.28	\$ 3,757.74	\$ 8,087.07	\$ 12,709.00	\$ 4,621.93	63.63%
Postage Expense	6920	\$ 8.13	\$ 1,037.65	\$ 6,977.08	\$ 12,700.00	\$ 5,722.92	54.94%
Advertising Expense	6930	\$ -	\$ 900.00	\$ 2,298.00	\$ 2,490.00	\$ 192.00	92.29%
Printing Charges	6940	\$ 937.05	\$ 5,287.09	\$ 4,855.75	\$ 14,123.00	\$ 9,267.25	34.38%
Registration Fees	6950	\$ 4,133.23	\$ 9,891.49	\$ 49,993.81	\$ 47,732.00	\$ (2,261.81)	104.74%
Approp Redev/Collection Fees	6960	\$ -	\$ 255,697.19	\$ 271,904.71	\$ 545,454.00	\$ 273,549.29	49.85%
Minor Furn Fixture & Equip	6980	\$ -	\$ 863.01	\$ 861.23	\$ 1,137.00	\$ 275.77	75.75%
Fingerprint Fees (HR)	7010	\$ 64.00	\$ -	\$ 348.00	\$ 2,640.00	\$ 2,292.00	13.18%
Fire & Safety Insp Fees	7020	\$ -	\$ 2,239.93	\$ 364.65	\$ 3,800.00	\$ 3,435.35	9.60%
Permit & Licensing Fees	7030	\$ -	\$ 1,269.03	\$ 3,628.40	\$ 6,350.00	\$ 2,721.60	57.14%
State License Fee	7040	\$ -	\$ 657.50	\$ 48.75	\$ 1,000.00	\$ 951.25	4.88%
Professional Services	7100	\$ 160.00	\$ 7,000.00	\$ 39,208.00	\$ 81,550.00	\$ 42,342.00	48.08%
Legal Services	7110	\$ 8,863.50	\$ 29,270.06	\$ 32,195.70	\$ 90,000.00	\$ 57,804.30	35.77%
Typeset and Print Services	7115	\$ -	\$ -	\$ 10,738.77	\$ 29,300.00	\$ 18,561.23	36.65%
Instructor Services	7120	\$ 4,462.35	\$ 19,462.70	\$ 74,272.46	\$ 108,303.00	\$ 34,030.54	68.58%
PERS Admin Fees	7125	\$ 289.13	\$ 1,130.80	\$ 915.70	\$ 2,128.00	\$ 1,212.30	43.03%
Audit Services	7130	\$ 1,000.00	\$ 11,760.00	\$ 9,000.00	\$ 20,275.00	\$ 11,275.00	44.39%
Medical & Health Svcs (HR)	7140	\$ 125.00	\$ 400.00	\$ 1,230.00	\$ 6,420.00	\$ 5,190.00	19.16%
Security Services	7150	\$ 852.00	\$ 2,257.50	\$ 4,059.00	\$ 4,147.00	\$ 88.00	97.88%
Entertainment Services	7160	\$ -	\$ -	\$ 118.72	\$ 2,400.00	\$ 2,281.28	4.95%
Business Services	7180	\$ 1,637.28	\$ 42,527.97	\$ 47,653.74	\$ 67,660.00	\$ 20,006.26	70.43%
Umpire/Referee Services	7190	\$ -	\$ -	\$ 1,065.00	\$ 1,500.00	\$ 435.00	71.00%
Subscriptions	7210	\$ 9.99	\$ 1,254.01	\$ 105.93	\$ 3,723.00	\$ 3,617.07	2.85%
Rents & Leases - Equip	7310	\$ 565.37	\$ 2,246.24	\$ 4,787.28	\$ 24,000.00	\$ 19,212.72	19.95%
Bldg/Field Leases & Rental	7320	\$ -	\$ -	\$ (250.00)	\$ 60.00	\$ 310.00	-416.67%
Event Supplies	7410	\$ -	\$ -	\$ 687.99	\$ 3,330.00	\$ 2,642.01	20.66%
Supplies	7420	\$ 1,522.05	\$ 25.71	\$ 3,582.15	\$ 14,435.00	\$ 10,852.85	24.82%
Bingo Supplies	7430	\$ 125.00	\$ -	\$ 3,145.12	\$ 3,600.00	\$ 454.88	87.36%
Sporting Goods	7440	\$ -	\$ 207.91	\$ 2,648.40	\$ 6,000.00	\$ 3,351.60	44.14%
Arts and Craft Supplies	7450	\$ -	\$ -	\$ -	\$ 3,375.00	\$ 3,375.00	0.00%
Training Supplies	7460	\$ -	\$ 499.71	\$ 30.00	\$ 1,800.00	\$ 1,770.00	1.67%
Small Tools	7500	\$ 219.61	\$ 2,802.70	\$ 2,622.19	\$ 6,000.00	\$ 3,377.81	43.70%
Safety Supplies	7510	\$ -	\$ 853.51	\$ 920.82	\$ 5,750.00	\$ 4,829.18	16.01%
Uniform Allowance	7610	\$ 200.00	\$ 1,835.52	\$ 5,851.94	\$ 11,220.00	\$ 5,368.06	52.16%
Safety Clothing	7620	\$ -	\$ 924.72	\$ 450.00	\$ 4,764.00	\$ 4,314.00	9.45%
Transportation and Travel	7700	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0.00%

General Ledger
Fund 10 General Fund
February 2022 67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Conference&Seminar Staff	7710	\$ -	\$ 2,443.68	\$ 4,993.95	\$ 23,196.00	\$ 18,202.05	21.53%
Conference&Seminar Board	7715	\$ 66.00	\$ -	\$ 217.00	\$ 4,450.00	\$ 4,233.00	4.88%
Conference&Seminar Travel Exp	7720	\$ 873.96	\$ -	\$ 2,729.15	\$ 13,718.00	\$ 10,988.85	19.89%
Out of Town Travel Board	7725	\$ -	\$ -	\$ 1,221.94	\$ 2,420.00	\$ 1,198.06	50.49%
Private Vehicle Mileage	7730	\$ -	\$ 136.34	\$ -	\$ 3,892.00	\$ 3,892.00	0.00%
Buses/Excursions	7750	\$ -	\$ -	\$ -	\$ 17,400.00	\$ 17,400.00	0.00%
Utilities - Gas	7810	\$ 5,881.39	\$ 16,110.45	\$ 24,014.99	\$ 30,414.00	\$ 6,399.01	78.96%
Utilities - Water	7820	\$ 8,330.62	\$ 583,774.77	\$ 452,175.62	\$ 899,999.00	\$ 447,823.38	50.24%
Utilities - Electric	7830	\$ 17,152.46	\$ 92,752.80	\$ 128,290.77	\$ 210,000.00	\$ 81,709.23	61.09%
Airport Assessment Exp	7840	\$ -	\$ 842.00	\$ -	\$ 14,000.00	\$ 14,000.00	0.00%
Awards and Certificates	7910	\$ -	\$ 853.15	\$ 7,144.60	\$ 14,206.00	\$ 7,061.40	50.29%
Meals for Staff Training	7920	\$ 43.35	\$ 910.51	\$ 662.47	\$ 3,500.00	\$ 2,837.53	18.93%
Employee Morale	7930	\$ -	\$ -	\$ 2,496.77	\$ 5,500.00	\$ 3,003.23	45.40%
COP Debt - PV Fields	7950	\$ 18,646.67	\$ 153,173.33	\$ 149,173.33	\$ 223,760.00	\$ 74,586.67	66.67%
Reserve Computer Fleet	7971	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	0.00%
Reserve Dry Period	7973	\$ 3,053.75	\$ -	\$ 24,430.00	\$ 36,645.00	\$ 12,215.00	66.67%
Reserve Repair/Oper/Admin	7975	\$ 8,333.33	\$ 75,000.00	\$ 66,666.67	\$ 100,000.00	\$ 33,333.33	66.67%
Reserve - Compensated Absences	7976	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	100.00%
Admin Fee/CC Refund 2020	8112	\$ -	\$ 11,644.34	\$ 275.00	\$ -	\$ (275.00)	0.00%
Services and Supplies		\$ 127,433.20	\$ 1,876,794.57	\$ 1,975,850.63	\$ 3,714,379.00	\$ 1,663,528.37	53.19%
YTD Comparison				\$ 99,056.06			
Capital							
Equip/Facility Replacement	8420	\$ -	\$ 269.42	\$ 29,984.93	\$ 64,730.00	\$ 34,745.07	46.32%
Community Center Marquee	8468	\$ -	\$ 3,997.52	\$ -	\$ -	\$ -	0.00%
Switches and Servers	8474	\$ -	\$ 29,642.96	\$ -	\$ -	\$ -	0.00%
Turf Grinder	8475	\$ -	\$ 14,366.14	\$ -	\$ -	\$ -	0.00%
Pitts Ranch BB Crt Repaint	8476	\$ -	\$ 7,950.00	\$ -	\$ -	\$ -	0.00%
Fertilizer Injector System	8478	\$ -	\$ 340.97	\$ -	\$ -	\$ -	0.00%
Inflatable System	8479	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	0.00%
HVAC Administration Bldg	8481	\$ -	\$ 13,200.00	\$ -	\$ -	\$ -	0.00%
ECAA Loan-Lighting Project	8483	\$ -	\$ -	\$ 52.50	\$ 190,000.00	\$ 189,947.50	0.03%
HVAC Conference Room	8485	\$ -	\$ -	\$ 7,414.00	\$ 15,000.00	\$ 7,586.00	49.43%
Pool Vacuum	8486	\$ -	\$ -	\$ 5,203.25	\$ 6,000.00	\$ 796.75	86.72%
Springville Parking Lot	8487	\$ -	\$ -	\$ 23,600.22	\$ 80,000.00	\$ 56,399.78	29.50%
Mission Oaks Parking Lot	8488	\$ 34,502.10	\$ -	\$ 58,585.30	\$ 100,000.00	\$ 41,414.70	58.59%
Tennis Court Lighting	8489	\$ 56,699.86	\$ -	\$ 112,196.50	\$ 140,000.00	\$ 27,803.50	80.14%
Senior Center Carpeting	8491	\$ -	\$ -	\$ 7,496.78	\$ 15,000.00	\$ 7,503.22	49.98%
Sr Ctr Upgrade to Sound Board	8492	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Bingo Console	8494	\$ -	\$ -	\$ 5,007.00	\$ 15,000.00	\$ 9,993.00	33.38%
Turf Sweeper	8495	\$ -	\$ -	\$ 8,189.10	\$ 8,190.00	\$ 0.90	99.99%
ADA Transition Plan	8496	\$ -	\$ -	\$ 77,800.00	\$ 82,880.00	\$ 5,080.00	93.87%
Capital		\$ 91,201.96	\$ 69,767.01	\$ 335,529.58	\$ 737,300.00	\$ 401,770.42	45.51%
TOTAL EXPENSES		\$ 416,193.45	\$ 4,691,685.19	\$ 4,823,358.27	\$ 8,557,416.00	\$ 3,659,057.73	56.36%
TOTAL YTD COMPARISON				\$ 131,673.09			

General Ledger
Fund 20 Assessment District
February 2022 67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ -	\$ (174.33)	\$ (169.16)	\$ (238.00)	\$ (68.81)	71.08%
Assessment Revenue	5500	\$ (4,260.96)	\$ (693,981.11)	\$ (716,722.21)	\$ (1,209,566.00)	\$ (49,283.79)	59.25%
Revenue		\$ (4,260.96)	\$ (694,155.44)	\$ (716,891.37)	\$ (1,209,804.00)	\$ (49,352.60)	59.26%
YTD Comparison				\$ (22,735.93)			
Personnel							
Full Time Salaries	6100	\$ 2,063.75	\$ 11,231.28	\$ 13,150.47	\$ 20,831.00	\$ 7,680.53	63.13%
Overtime Salaries	6101	\$ 4.96	\$ 41.54	\$ 66.98	\$ -	\$ (66.98)	0.00%
Cell Phone Allowance	6108	\$ 15.10	\$ 62.37	\$ 119.86	\$ 178.00	\$ 58.14	67.34%
Retirement	6120	\$ 304.77	\$ 1,979.10	\$ 2,117.85	\$ 3,568.00	\$ 1,450.15	59.36%
Employee Insurance	6130	\$ 306.24	\$ 3,533.41	\$ 1,964.13	\$ 3,749.00	\$ 1,784.87	52.39%
Workers Compensation	6140	\$ 205.67	\$ 1,164.37	\$ 1,397.09	\$ 2,483.00	\$ 1,085.91	56.27%
Personnel		\$ 2,900.49	\$ 18,012.07	\$ 18,816.38	\$ 30,809.00	\$ 11,992.62	61.07%
YTD Comparison				\$ 804.31			
Services and Supplies							
Incidental Costs - Assess	6709	\$ 7,944.00	\$ 18,620.01	\$ 28,759.18	\$ 30,094.00	\$ 1,334.82	95.56%
Grounds Maintenance	6710	\$ 346.72	\$ -	\$ 3,578.30	\$ 15,000.00	\$ 11,421.70	23.86%
Tree Care	6719	\$ -	\$ 33,438.00	\$ 56,287.50	\$ 67,500.00	\$ 11,212.50	83.39%
Contracted LS Services	6720	\$ 40,345.59	\$ 336,658.24	\$ 293,622.60	\$ 465,913.00	\$ 172,290.40	63.02%
Park Amenities - Assess	6722	\$ -	\$ 929.12	\$ 1,699.42	\$ 17,500.00	\$ 15,800.58	9.71%
Registration Fees	6950	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ 1,678.82	\$ 1,736.59	\$ 3,500.00	\$ 1,763.41	49.62%
COP Debt - PV Fields	7950	\$ -	\$ 525,559.21	\$ 529,759.38	\$ 529,760.00	\$ 0.62	100.00%
Expense		\$ 48,636.31	\$ 916,883.40	\$ 915,442.97	\$ 1,129,337.00	\$ 213,894.03	81.06%
YTD Comparison				\$ (1,440.43)			
TOTAL EXPENSES		\$ 51,536.80	\$ 934,895.47	\$ 934,259.35	\$ 1,160,146.00	\$ 225,886.65	80.53%
TOTAL YTD COMPARISON				\$ (636.12)			

General Ledger
Fund 30 Quimby Fee Fund
February 2022 67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ -	\$ (23,785.42)	\$ (5,583.03)	\$ (10,013.00)	\$ (4,429.97)	55.76%
MBS Interest Earnings	5320	\$ -	\$ (7,320.00)	\$ -	\$ -	\$ -	0.00%
Park Dedication Fees	5400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue		\$ -	\$ (31,105.42)	\$ (5,583.03)	\$ (10,013.00)	\$ (4,429.97)	15.88%
YTD Comparison				\$ 25,522.39			
Expense							
Registration Fees	6950	\$ -	\$ 12.00	\$ 36.00	\$ -	\$ (36.00)	0.00%
Expense		\$ -	\$ 12.00	\$ 36.00	\$ -	\$ (36.00)	0.00%
Capital							
Arneill Ranch Park Renovation	8464	\$ 16,138.43	\$ 63,028.75	\$ 1,193,414.82	\$ 1,477,651.00	\$ 284,236.18	80.76%
PVAC Restroom & Shower	8469	\$ -	\$ 35,249.13	\$ -	\$ -	\$ -	0.00%
Turf Grinder	8475	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fertilizer Injector System	8478	\$ -	\$ 50,447.93	\$ -	\$ -	\$ -	0.00%
Community Center Kitchen	8480	\$ 22,674.06	\$ 16,031.57	\$ 131,447.44	\$ 273,262.00	\$ 141,814.56	48.10%
Pickleball Sports Complex	8493	\$ -	\$ -	\$ -	\$ 1,400,000.00	\$ 1,400,000.00	0.00%
Capital		\$ 38,812.49	\$ 164,757.38	\$ 1,324,862.26	\$ 3,150,913.00	\$ 1,826,050.74	42.05%

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/2014	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-17	\$ 615,709.00	\$ -	7/31/2019
1/31/2015	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,765,499.43	\$ 484,990.27	1/31/2020
8/8/2016	\$ 2,649,209.00	\$ 2,800,000.00	Comstock/Elacora	Mission Oaks	\$ 1,476,835.63	\$ 1,172,373.37	8/8/2021
8/10/2016	\$ 474,353.00	\$ 629,500.00	KB Homes		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/2018	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/2018	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/2019	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/2019	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/2019	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
Total	\$ 7,311,114.95	\$ 6,400,589.70			\$ 4,327,086.89	\$ 3,222,911.07	

General Ledger
Fund 40 Park Impact Fee Fund
February 2022 67%

Description	Account	Period	Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue								
Park Impact Fees	5450	\$	-	\$	-	\$ (165,364.20)	\$ -	\$ 165,364.20 0.00%
Revenue		\$	-	\$	-	\$ 165,364.20	\$ -	\$ (165,364.20) 0.00%

General Ledger
Fund 50 CDBG - Food Share
February 2022 67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
CDBG - Food Share	5577	\$ -	\$ -	\$ -	\$ (42,428.33)	\$ (42,428.33)	0.00%
Revenue		\$ -	\$ -	\$ -	\$ 42,428.33	\$ 42,428.33	0.00%

Personnel

Full Time Salaries	6100	\$ 1,610.47		\$ 12,351.52	\$ -	\$ 12,351.52	0.00%
Part-Time Salaries	6110	\$ 195.00		\$ 1,112.00	\$ -	\$ (1,112.00)	0.00%
Retirement	6120			\$ -	\$ -	\$ -	0.00%
Employee Insurance	6130	\$ -		\$ -	\$ -	\$ -	0.00%
Workers Compensation	6140	\$ -		\$ -	\$ -	\$ -	0.00%
Personnel		\$ 1,805.47	\$ -	\$ 13,463.52	\$ -	\$ 11,239.52	0.00%

Services and Supplies

Office Supplies	6910	\$ -	\$ -	\$ 434.62	\$ -	\$ (434.62)	0.00%
Expense		\$ -	\$ -	\$ 434.62	\$ -	\$ (434.62)	0.00%

Revenue Budget	\$ 42,428.33
Expense Total	\$ 13,898.14
Percent of Revenue	32.8%

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT**

TO: BOARD OF DIRECTORS

**FROM: MARY OTTEN, GENERAL MANAGER
By: Nick Marienthal, Park Supervisor**

DATE: April 6, 2022

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION
NO. 703 PROCLAIMING APRIL 2022 AS ARBOR
MONTH**

SUMMARY

In April 1872, exactly 150 years ago, Morton Sterling celebrated the first “Arbor Day” in Lincoln, Nebraska. Each year, the Board has chosen to recognize a month as “Arbor Month” to celebrate trees and their importance to the District.

BACKGROUND

In April 1872, Morton Sterling celebrated the first “Arbor Day” in Lincoln, Nebraska. From that date until today the holiday has spread throughout the country and the world. The holiday was originally conceived to educate the public on the value of trees and environmental stewardship. The National Arbor Day Foundation continues to provide valuable research and outreach materials to provide the general public with a full understanding of the costs and benefits of tree planting and restoration. District staff utilizes this information to provide educational community tree planting events.

ANALYSIS

This proclamation acknowledges the District’s continued efforts in educating the public on the value of trees in the urban environment. Staff utilizes tree care professionals and educational material provided by the National Arbor Day Foundation to educate the community on the benefits and value of trees. To continue the tradition celebrating Arbor Day the Pleasant Valley Recreation and Park District is committing to planting 20 trees at parks throughout the District.

FISCAL IMPACT

There is no fiscal impact to the District.

RECOMMENDATION

It is recommended the Board proclaim April 2022 as Arbor Month and adopt Resolution No. 703 to recognize this proclamation within the District, by extending Arbor Day to a full month to emphasize how essential trees are to the health and well-being of the District’s community.

ATTACHMENT

- 1) Resolution No. 703 (1 page)

**RESOLUTION NO. 703
OF THE BOARD OF DIRECTORS
OF PLEASANT VALLEY RECREATION & PARK DISTRICT**

**DECLARING APRIL 2022
ARBOR MONTH**

WHEREAS, Pleasant Valley Recreation and Park District understands the benefits of trees within the community; and

WHEREAS, In 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and

WHEREAS, the holiday called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and

WHEREAS, Arbor Day is now observed throughout the nation and the world, and trees can lower our heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife, and

WHEREAS, trees in our community increase property values, enhance economic vitality of business areas, and wherever planted are a source of joy and spiritual renewal

NOW THEREFORE WE, the Pleasant Valley Recreation and Park District Board of Directors, do hereby proclaim the month of April 2022 as **Arbor Month**, extending Arbor Day to a full month to emphasize how essential trees are to the health and well-being of the District's community.

Passed and Adopted this 6th day of April 2022.

Robert Kelley, Chair

Elaine Magner, Vice-Chair

Bev Dransfeldt, Secretary

Jordan Roberts, Director

Mark Malloy, Director

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT**

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER

DATE: April 6, 2022

SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 704 PROCLAIMING A LOCAL EMERGENCY PERSISTS AND RE-AUTHORIZING THE USE OF REMOTE TELECONFERENCE MEETING PROCEDURES BY THE BOARD OF DIRECTORS AND ALL STANDING COMMITTEES OF THE DISTRICT FOR THE 30-DAY PERIOD BEGINNING APRIL 6TH, 2022 THROUGH MAY 5TH, 2022 PURSUANT TO THE RALPH M. BROWN ACT AS AMENDED BY ASSEMBLY BILL NO. 361

BACKGROUND

In March 2020, the Governor, on behalf of the State of California, issued various executive orders which relaxed requirements under the Ralph M. Brown Act (Brown Act) allowing public agencies the flexibility to successfully continue conducting public meetings during the COVID-19 pandemic. On September 30, 2021, the State rescinded those orders. However, in lieu of the rescinded executive orders, the State passed Assembly Bill 361 (AB 361) which modified the Brown Act and provides essentially the same flexibility for conducting public meetings during a declared emergency until January 1, 2024. As a result, in accordance with the requirements of AB 361, local agencies must continue to adopt a resolution every 30 days to use the modified public meeting provisions provided for in AB 361.

On September 16, 2021, Governor Newsom signed Assembly Bill 361 (“AB 361”) into law. AB 361 was made effective on October 1, 2021, on an urgency basis, to correspond to the timing of expiration of the Brown Act Orders. AB 361 provides for the ability to continue teleconferencing Brown Act meetings of city legislative bodies for public health and safety reasons under certain conditions, akin to the authority to do so under the Brown Act Orders.

ANALYSIS

In accordance with AB 361, if a local agency passes a resolution that makes the necessary findings, the agency is allowed to follow the provisions of AB 361 for a maximum period of 30 days. After the first 30-day period, AB 361 requires the public agency to adopt a resolution no later than once every 30-days to continue meeting under the modified Brown Act requirements.

On February 3, 2022, the District Board adopted Resolution No. 699 authorizing the continuation of the use of remote teleconference meetings under the provision of Government Code Section 54953. The resolution is effective for a 30-day period and must be renewed every 30 days.

On March 2, 2022, the District Board adopted Resolution No. 701 authorizing the continuation of the use of remote teleconference meetings under the provision of Government Code Section 54953. The resolution is effective for a 30-day period and must be renewed every 30 days.

The other major change is that all public agencies, if they want to continue to conduct public meetings remotely, must adopt a resolution every 30 days making the findings of necessity to do so and affirming the measures in place to allow remote public comments by the public.

If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, AB 361 imposes certain requirements to continue use of its provisions after the initial 30-day period, or a 30-day period thereafter, has elapsed.

Government Code section 54953(e)(3) provides that “not later than 30 days after teleconferencing for the first time pursuant” to AB 361, “and every 30 days thereafter,” the public agency shall make the following findings by majority vote for the agency to continue using the teleconferencing provisions of AB 361:

1. The public agency has reconsidered the circumstances of the state of emergency; *and*
2. Either of the following circumstances exist:
 - a. The state of emergency continues to directly impact the ability of the members to meet safely in person, *or*
 - b. State or local officials continue to impose or recommend measures to promote social distancing.

These provisions of AB 361 are effective until January 1, 2024. This means these provisions may be invoked any time there is a proclaimed state of emergency by the Governor (e.g., wildfires) and the District Board can make at least one of the enumerated findings.

Accordingly, if the Board would like to continue conducting public meetings under the modified Brown Act provisions, staff has prepared the attached resolution for Board consideration and adoption.

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 704 proclaiming a local emergency persists and re-authorizing the use of remote teleconference meeting procedures by the Board of Directors and all standing committees of the District for the 30-day period beginning April 6, 2022 through May 5, 2022 pursuant to the Ralph M. Brown Act as amended by Assembly Bill No. 361.

ATTACHMENT

- 1) Resolution No. 704 (3 pages)

RESOLUTION NO. 704

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS AND RE-AUTHORIZING THE USE OF REMOTE TELECONFERENCE MEETING PROCEDURES BY THE BOARD OF DIRECTORS AND ALL STANDING COMMITTEES OF THE DISTRICT FOR THE 30-DAY PERIOD BEGINNING APRIL 6, 2022 THROUGH MAY 5, 2022 PURSUANT TO THE RALPH M. BROWN ACT AS AMENDED BY ASSEMBLY BILL NO. 361

WHEREAS, the Pleasant Valley Recreation and Park District (“District”) is committed to preserving and fostering public access, transparency, observation, and participation in meetings of the Board of Directors (“Board”) and all standing committees; and

WHEREAS, all meetings of the Board and standing committees are open and public, as required by the Ralph M. Brown Act, Government Code sections 54950 – 54963, so that any member of the public may attend, observe, and participate in a meaningful way; and

WHEREAS, the Brown Act, as amended by AB 361 (2021), at Government Code section 54953(e) *et seq.*, allows for remote observation and participation in meetings by members of a legislative body and members of the public, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, the initial required condition is a declaration of a state of emergency by the Governor pursuant to the California Emergency Services Act at Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state and within the boundaries of the District, caused by conditions as described in Government Code section 8558; and

WHEREAS, such conditions now exist in the District specifically, a state of emergency was proclaimed, which includes area within the jurisdictional boundaries of the District, on or about March 4, 2020, by California Governor Gavin Newsom in response to the COVID-19 novel coronavirus pandemic, including measures to mitigate the spread of COVID-19 in order to control outbreaks which minimizes the risk to the public, maintains the health and safety of the people of California, and limits the spread of infection in our communities; and

WHEREAS, the Board of Directors does hereby find the Ventura County Public Health Officer has recommended that physical/social distancing measures continue to be practiced throughout Ventura County communities to minimize the spread of COVID-19; and

WHEREAS, the District remains committed to providing the public with real-time access to attend and participate in remotely held District meetings through a variety of

options including through the internet via Zoom, telephonically, via email correspondence prior to the meeting, and through livestream video via the District's YouTube channel, in an effort to protect the constitutional and statutory rights of all attendees; and

WHEREAS, as a consequence of the local emergency existing, the Board hereby finds that the Board and all standing committees of the Pleasant Valley Recreation and Park District shall conduct their meetings without compliance with Government Code section 54953(b)(3), and shall instead comply with the remote meeting requirements as authorized by Government Code section 54953(e) *et seq.*; and

WHEREAS, continued reliance on AB 361 for subsequent meetings requires the following:

1. Either the "state of emergency" must remain active or state or local officials have imposed or recommended measures to promote social distancing; and
2. No later than 30 days after teleconferencing for the first time under AB 361 rules, and every 30 days thereafter, the legislative body, by majority vote, finds that it has reconsidered the circumstances of the state of emergency and at least one of the following circumstances exist:
 - a. The state of emergency continues to impact the ability of the members to meet safely in person; or
 - b. State or local officials continue to impose recommended measures to promote social distancing.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF PLEASANT VALLEY RECREATION AND PARK DISTRICT HEREBY RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. The Board of Directors hereby recognizes and affirms the existence and conditions of a state of emergency as proclaimed by the Governor on March 4, 2020 and recognizes that the Ventura County Public Health Officer has recommended physical and social distancing measures to be practiced throughout Ventura County communities to minimize the spread of COVID-19. Based on such facts, findings and determinations, the District proclaims the existence of a local emergency throughout the District and authorizes staff to conduct remote teleconference meetings of the Board of Directors, including committee meetings, under the provisions of Government Code Section 54953(e).

Section 3. The General Manager is authorized and directed to take all actions reasonably necessary to carry out the intent and purpose of this Resolution, including conducting open and public meetings remotely in accordance with Government Code section 54953(e) *et seq.*, and other applicable provisions of the Brown Act, for all Board meetings, and all standing committee meetings of the District.

Section 4. As respects continued reliance on AB 361 for subsequent meetings, this Resolution takes into consideration that the state of emergency still persists which can impact the ability of board members to meet safely in person and re-authorizes the remote teleconferencing procedures for another 30 days.

Section 5. This Resolution shall take effect immediately upon its adoption and shall be effective until either (i) 11:59 p.m. on May 5, 2022, or (ii) such time as the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Pleasant Valley Recreation and Park District and all standing committees of the District may continue to meet remotely, without compliance with Government Code section 54953(b)(3), but otherwise as permitted by Government Code section 54953(e) *et seq.*

I HEREBY CERTIFY that the foregoing Resolution was passed and adopted by the Board of Directors of the Pleasant Valley Recreation and Park District at a regular meeting held on the 6th day of April 2022, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Bob Kelley, Chair, Board of Directors
PLEASANT VALLEY RECREATION
AND PARK DISTRICT

Attested:

Bev Dransfeldt, Secretary
PLEASANT VALLEY RECREATION
AND PARK DISTRICT

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT**

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Dylan Gunning, MPA, CPRP Administrative Analyst

DATE: April 6, 2022

**SUBJECT: CONSIDERATION OF MANAGED INFORMATION
TECHNOLOGY SERVICES CONTRACT WITH
ALLCONNECTED, INC.**

SUMMARY

The District has received multiple bids from our Managed IT Service RFP that was sent out in January 2022. The District recommends a new contract with our current provider, AllConnected, for a new 3-year term agreement.

BACKGROUND

In 2017, the District embarked on a significant upgrade of office infrastructure and IT equipment with the need for Managed Information Technology Services. In March 2018, staff published an RFP, and four companies submitted proposals. Our current IT service provider AllConnected Inc. won the contract and has provided the District IT services ever since. AllConnected has provided professional backup services, software support, help-desk services and is supporting a co-managed IT environment with a District Administrative Analyst providing onsite troubleshooting.

Early in our contract with AllConnected, a large emergency server replacement project had to be performed. The District's aging server failed, which AllConnected did express concerns about. AllConnected's responsiveness and willingness to go the extra mile during this time showed a commitment to our account and a great deal of flexibility.

The current agreement expires on July 5, 2022.

ANALYSIS

Modern office IT maintenance requirements lay outside most typical administrative employees' skillsets, necessitating dedicated staff for troubleshooting, maintenance, and equipment management. Government agencies have responded to this in two ways; developing in-house IT staff or retaining private contractors to manage their IT needs. For agencies the size of PVRPD, it is often more cost-efficient to contract these services with outside entities.

The District opened the RFP process on January 10, 2022, soliciting bids from qualified Managed IT Service providers. District staff reached out to multiple providers and received responses from three companies to the request. The three companies who responded were AllConnected (our

current vendor) which provided two bids for different levels of service, Apex Technology Management, and Communication Square.

District staff reviewed each RFP in detail, corresponded with all three in follow-up emails to clarify the services they provide, and conducted interviews with each provider. The four proposals were received and evaluated by staff utilizing the following criteria:

1. Understanding of scope of work; recommended methodology and process to provide Managed IT Services
2. Project deliverables
3. Demonstrated expertise in performing similar work
4. Qualifications and Experience of Key Staff
5. Qualifications & Expertise of Key Staff
6. RFP Response Form: Corporate Information
7. RFP Response Form: Technical Questions
8. Proposed project cost

The proposals were scored and the averaged scores are as follows along with the annual costs:

Company Name / Product	Averaged Scores
AllConnected SupportConnect + recoverConnect	120.5
AllConnected SmartConnect	107.5
Apex Technology Management	98.5
Communication Square	93

The objective is to choose the proposal that offers the highest quality services and achieve the project's goals and objectives within a reasonable budget. While cost is important, other factors are also significant, and the District is not required to select the lowest cost proposal.

Company Name / Product	Annual Cost
AllConnected SupportConnect + recoverConnect	\$42,756
AllConnected SmartConnect	\$63,780
Apex Technology Management	\$63,660
Communication Square	\$20,400

This comparison resulted in staff recommending AllConnected, SupportConnect + recoverConnect proposal for a term of 3 years. The proposal by AllConnected is included as Attachment 1. Their proposal successfully satisfied all the criteria set out in the RFP. One benefit of continuing to work with AllConnected is that they fully know the District IT infrastructure, meaning there will be no surprise additional costs to the bid. Reviewing the other companies' proposals, District staff already identified further cost increases to the other proposals, such as data backup.

Communication Square did offer the lowest bid; however, they have only been offering Managed IT Services for three years, and their nearest office is in Wyoming, and the terms were for only one year.

The main difference between the two bids AllConnected provided is a co-managed and a fully managed service. The supportConnect+ recoverConnect, which is what the District currently contracts for, is a co-managed service where a designated District staff member, presently Administrative Analyst Dylan Gunning, performs as onsite IT help desk support for the District. When issues go beyond the skill level of the PVRPD staff, it gets escalated to AllConnected, and time is charged against a monthly support agreement, included in the bid price. The more expensive smartConnect option is a fully managed service where AllConnected handles everything, avoiding needing the Administrative Analyst to perform as onsite IT help desk support. District staff would then just call AllConnected for any troubleshooting questions. Additionally, an AllConnected staff member would come to the District to handle any onsite support needed monthly.

In all cases with all IT service providers, any services needed to perform that exceed the normal day-to-day operations, such as major disaster recovery, hours are billable to provide service. In the case of AllConnected, they are located in Simi Valley, providing a quick response time.

It is important to note that this contract will not cover any hardware, equipment, or software upgrades that will need to be considered separate items in the future. The staff's goal is to continue working with AllConnected on identifying future costs and appropriately planning for future infrastructure maintenance.

The cost of the AllConnected contract has increased from our present one. AllConnected has included new items to the agreement to provide better protection for the District IT infrastructure and service. They will add a dedicated hardened recovery appliance which will incorporate AllConnected insider protection (Airgap) to the off-premise cloud repository providing additional protection against Cybersecurity and ransomware attacks that focus on compromising backup.

AllConnected will also include the Auvik toolset which is a networking management and monitoring software that helps with Netflow and configuration backup. Some of the District's network and security devices lack management, configuration backup, and visibility and the Auvik toolset will provide these.

AllConnected has assigned a TAM (Technical Account Manager) to our account that includes a focus on technology strategy planning and account management. In addition to quarterly meetings reviewing infrastructure status (TBR), AllConnected's TAM will also be focusing on PVRPD's initiatives to implement IT policy and enforce security and standards to support and align with such policy. Such alignment visits will be scheduled once per quarter.

Additionally, AllConnected has included the auxiliary support agreement of \$925/month into the contract. The District has been paying for a \$900/month service retainer with AllConnected. Each time the District needs help desk support, has projects to be completed, or any security escalation, hours are billed to the retainer. The \$925/month support is included in the contract pricing in this agreement. It is critical to provide ongoing support for specifics related to backup health checks,

add/move/changes, alert escalations, and reactive infrastructure support. Any amount not used during a month is rolled over to the next and, depending on need, can be reduced or increased.

FISCAL IMPACT

The District has budgeted for this new agreement that will replace our current agreement starting in July 2022, at the end of our current agreement. Our current agreement is \$1,164 per month with a \$900 retainer on top, totaling \$2,064 per month; the new agreement is \$3,563 per month, including the retainer. District staff has included the \$42,756 for the Managed IT Services into the 2022-2023 budget. The life of this 3-year contract totals \$128,268. This amount does not include any hardware or infrastructure upgrades and only covers regular services.

STRATEGIC PLAN COMPLIANCE

Meets 2021 Strategic Plan Goal 1.5: Adopt new time and cost saving information technologies to improve efficiencies of District and IT operations.

Meets 2021 Strategic Plan Strategy: Provide a secure IT infrastructure that supports timely access to information.

Meets 2021 Strategic Plan Strategy: Establish streamlined policy and governance processes that align with IT solutions with our customer expectations and District mission.

Meets 2021 Strategic Plan Strategy: Evaluate and provide the necessary tools and infrastructure to enable employees to meet or exceed their need for unencumbered access to information while providing exemplary customer service to participants and the public.

RECOMMENDATION

It is recommended the Board of Directors approve and authorize the General Manager to enter into a professional services agreement between the District and AllConnected for the supportConnect + recoverConnect Co-Managed service for a term of three years.

ATTACHMENTS

- 1) AllConnected supportConnect+recoverConnect Co-Managed Service Proposal (38 pages)



supportConnect: Co-Managed Support
Service RFP Response Prepared for:

Pleasant Valley Recreation & Park District
Attn: Dylan Gunning – Administrative Analyst
1605 E. Burnley St
Camarillo, CA 93010

February 7, 2022

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COVER LETTER, Response #1 of 2: supportConnect (self-managed)

February 7, 2022

Pleasant Valley Recreation & Park District
1605 E Burnley St
Camarillo, CA 93010

Re: Managed IT/OT Service Provider (supportConnect co-managed services)

Dear Dylan Gunning:

Thank you for the opportunity to provide our proposal for the above stated project. We appreciate the thought and careful work that went into the detailed RFP prepared by Pleasant Valley Recreation & Park District.

Our team has worked to build two (2) responses to your RFP, based on the available budget and resources of the PVRPD organization:

- **supportConnect:** Our solution for existing IT teams. AllConnected plays a supporting role in supporting, protecting, and securing IT infrastructure, tailored to the needs and budget of our clients. Together, we co-manage the IT infrastructure.
- **smartConnect:** Our solution for Outsourced IT. AllConnected takes primary responsibility for supporting, protecting, and securing IT infrastructure. AllConnected manages the IT infrastructure based on various AllConnected Best Practices and NIST 800-171 Cyber Security Standards and Controls.

This proposal contains our first response to the RFP, **supportConnect**. While supportConnect will not address all aspects of the PVRPD proposal, it allows PVRPD to choose services that best address the top risks facing the district.

We feel that our experience in working with other school districts (Ventura County Office of Education, Oak Park Unified School District and Moorpark Unified School District) over the past 20 years to support Wonderware, SCADA infrastructure, and NIST-based cybersecurity programs well-qualifies AllConnected and demonstrates that we have expertise and experience relevant to this request for proposal. We are pleased to report that we have had no negative history in regard to contract failures, litigation, or incurred legal liability. No personal or financial relationships exist with any officers or employees of the District. AllConnected does currently provide a limited set of professional IT services to PVRPD.

AllConnected was incorporated in 1998. Since then, we have continued to grow our technical expertise, vendor partnerships, revenue, and client base. Our sole focus is providing end-user support and managing the back-end standards, processes and controls related to IT infrastructure, security, and recoverability. Today we maintain over 50 vendor certifications, are debt free, own our HQ office, manage our own data center infrastructure, and focus primarily on local clients in the Los Angeles and Ventura County areas. Both owners work on and in the business every day.

Our **technical account management process** is one of the key differentiators of our supportConnect co-

managed service. Every co-managed supportConnect client is assigned a dedicated team, led by the Technical Account Manager. The TAM works with our client's IT team each quarter to prepare relevant reporting, research and develop recommendations, and lead our quarterly Technology Business Reviews (TBRs) with the key stakeholders of our clients. Our TBR agenda includes the following reports:

- Asset Inventory Review
- Systems Review (when Systems is selected)
- Network Review (when Network is selected)
- DataCenter Review (when DataCenter is selected)
- Base Security Review (when Security Services are selected)
- Recovery Services Review (when Recovery Services are selected)
- Nessus external Vulnerability Scanning Review

While PVRPD remains in the driver's seat regarding IT strategy, Policies, and Standards, the AllConnected team will suggest/recommend projects to better align clients with industry standards. In some cases, executing on these projects will decrease the recurring use of retainer, lowering monthly/annual costs.

Our use of a **monthly Auxiliary Support Agreement** for engineering services has been incorporated into our proposal. While we are proposing fixed-fee managed service pricing for our **supportConnect service**, any escalations to L1-L3 engineers are not included. In our best estimate, we feel 5 hours/month is an appropriate recommendation, initially focused on the following areas.

- Sample Monthly SOW, to be managed/modified by PVRPD as required:
 - - Monthly Backup Health Checks with PVRPD (1hr)
 - - Add/move/change support with PVRPD (1hr)
 - - BitDefender/N-Central Alert Escalation (1hr)
 - - Reactive infrastructure support (2hr)
- Auxiliary Support usage may vary depending on availability/skill level of PVRPD IT resources (i.e. Dylan)

One of the most critical systems to maintain in any environment is the **backup and disaster recovery solution**. In the NIST 800-171 Cybersecurity framework, it is the last of 5 pillars. To best align with PVRPD's existing investments, we are also recommending the following:

- Augment the current self-managed **Backup Strategy** (leveraging Veeam) with a hardened Veeam Recovery Appliance, coupled with Insider Protection (similar to Air-Gapping)
- Determine PVRPDs **Disaster Recovery Strategy** at a later time, during a future Technology Business Review.

Our proposal to follow includes:

- 24x7 monitoring, alerting, and escalation of eligible PVRPD Windows Servers and Endpoints, Network, Data Center, and server hardware
- Firewall/Security monitoring
- Auxiliary Support for Engineering/Consulting Services
- Self-Managed Backup service
- NASPO, CMAS, and NCPA Cooperative State Procurement contracts

We thank you again for the opportunity to bid the Managed IT Services RFP and lookforward to serving you and the Pleasant Valley Recreation and Park District.

We respectfully submit our proposal.

Sincerely,

Alan McDonald & the AllConnected Team

President & CEO
alanm@allconnected.com

Service Requirements (RFP item pp. 7-10)

Pleasant Valley Recreation and Park District has specified the following required services, each of which we address in detail below. We have included our response to all items listed in the RFP, in some cases categorizing similar requirements under a single heading (i.e. Security):

1. Help Desk Support:

Helpdesk services are available, but billed separately to an **Auxiliary Support Agreement** in our supportConnect offering. We are staffed daily from 8:00am to 5:00pm, Monday through Friday. We operate a 24x7 dispatch with a call rotation system for emergency issues outside of business hours, according to the SLA below. New issues may be reported 24x7 via email (help@allconnected.com), our online portal, or via phone. If required, Help Desk tickets may be escalated to more senior resources. The resource types assigned to PVRPD would consist of the following roles:

- Help Desk Technician (included in proposal costs)
- Technical Alignment Manager (TAM, included in proposal costs)
- L1 Systems/Network Engineer (draws from monthly retainer)
- L2 Systems/Network/Data Center Engineer (draws from monthly retainer)
- L3 Systems/Network/Data Center/Security Engineer (draws from monthly retainer)

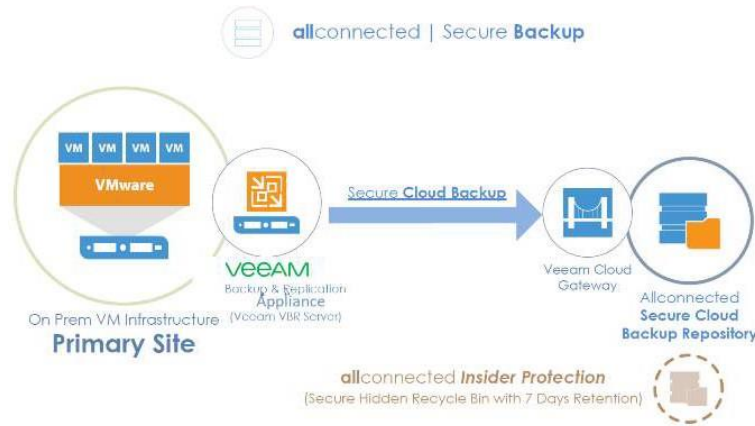
Our Service Desk SLA is as follows:

Issue Type	Hours	Service	Response SLA	Plan of Action following response	Resolved in
Service Desk Request	8a – 5p Mon-Fri	Standard Request	Live, <60 minutes	6 business hours	48 hours
	8a – 5p Mon-Fri	High Severity	Live, <60 minutes	2 hours	4 hours
	After hours / Holiday	Standard Request	Dispatch, NBD	6 business hours	48 hours
	After hours / Holiday	High Severity	Dispatch, 4 hours	12 hours	24 hours

2. Centralized Managed Services

- a. **Server & Network System Monitoring:** AllConnected leverages the N-Central and Auvik platforms to monitor and manage the health, uptime, and firmware of all devices under management.
- b. **Patch Management Service & Preventative Maintenance:** AllConnected provides management of critical security and system patches to all servers and systems on the network to ensure all systems and resources are properly managed and maintained.
- c. **Business Continuity and Disaster Recovery:** Disaster Recovery Services with defined RPOs and RTOs are not included with our supportConnect service. We are eager to learn more about PVRPDs requirements and propose our DRaaS Essentials Service, or our Custom-Tailored DRaaS service, if required.
- d. **Remote Cloud Backup:** AllConnected is proposing a **self-managed** Veeam-based cloud backup and recovery solution. The solution includes an on-premise appliance, off-site cloud repository

with 30 days of retention, and insider protection to better protect PVRPD from Ransomware attacks designed to destroy backups, then move to encrypting production data. We would execute a nightly backup plan for the critical servers, including a regularly-tested recovery process. Our solution also supports expansion to a Cloud-Based Disaster Recovery solution in the future.



- e. **Email/Collaboration System Management:** AllConnected can provide co-management and administration of PVRPD's O365-based email system, MS Office 365, MS Teams, and MS OneDrive environment. We recommend moving the PVRPD Microsoft 365 Tenant account from the current provider to AllConnected for improved management and visibility. We recommend Onboarding/offboarding tasks be performed by PVRPD staff. If required, AllConnected would bill such requests separately to the **Auxiliary Support Agreement**.
- f. **AntiVirus, AntiSpam & AntiSpyware Protection:** AllConnected's solution includes the software and licensing for a centrally managed BitDefender implementation to protect PVRPD against security threats including phishing, malware, spam, viruses, and will provide recommendations for enhancements to its existing cyber security systems during our quarterly TBRs.

- g. **End-User Security Awareness Training:** As an add-on option, AllConnected can include monthly Security Awareness Training to teach PVRPD staff about current threats, terms, standards, and compliance to help them avoid a security incident. Training/testing occurs around the 8th of every month and must be completed by the 22nd of every month. Results will be reported in the TBRs. Additional management of this solution would be covered by our **Auxiliary Support Agreement**.

3. On-Site Support:

When needed, AllConnected has the ability to deploy onsite resources to assist in issues which cannot be resolved through remote access to in-house systems. Our **Auxiliary Support Agreement** provide additional hours of onsite or scheduled support per week.

4. Networking Support:

AllConnected provides proactive management and monitoring of PVRPD's switches, firewalls, routers, and Wi-Fi Systems, and other networking equipment as identified by PVRPD.

5. Security Systems Monitoring:

At an additional, and optional cost, AllConnected can provide **MDR/24x7 SOC Services** to proactively monitor PVRPD's security, including firewalls, intrusion prevention, and remote access. Our strong preference is to support advanced security solutions that can be centrally managed, (b) our team has been well trained on, (c) integrates with our Managed SOC service, and (d) supports the NIST 800-171 Cybersecurity framework.

A. Managed Security Operation Center (SOC): AllConnected does offer a **MDR/24x7 SOC Service** including components such as Perch 24x7 SOC, Cisco AMP, Cisco Umbrella, Cisco Firewalls, Cisco Meraki Networks, and Perch OVA sensors to monitor client environments, ensuring proactive detection and response to threats, intrusions, and attacks.

B. Security Remediation: Security Events would be escalated to AllConnected to remediate issues. Such remediation would be billed against our **Auxiliary Support Agreement**.

- a. **Vulnerability Testing:** AllConnected offers vulnerability tests, both internally and externally, to determine what flaws and potential threats exist from the outside, or perimeter, of PVRPD's IT and OT networks. An external test will be run monthly, and an internal test will be run quarterly. We recommend that more advanced vulnerability tests, risk assessments, and penetration testing be considered on an annual or bi-annual basis. AllConnected can provide costs for these types of tests, from a 3rd party vendor, as required.
- b. **Multi-Factor Authentication (MFA):** AllConnected provides and manages a Multi-Factor Authentication (MFA) solution through Microsoft (basic) or Cisco Duo Access (advanced) to provide an easy-to-use method to verify user identities at login and to protect logins with multi-factor authentication. Microsoft MFA is included in PVRPD's current licensing, and Cisco Duo Access would cost an additional \$8.50/user/month (requires Microsoft P1 licensing).

6. Vendor Management:

AllConnected can provide selective management of technology vendors contracted by PVRPD and serve as the key point of contact unless escalated. Such engagement may be billed to our **Auxiliary Support Agreement**.

- a. **Warranty and Asset inventory Management:** AllConnected provides hardware and asset inventory that includes all contracted desktops, laptops, servers, printers, scanners, and IP connected devices. AllConnected will notify PVRPD of potential service or warranty issues during our scheduled TBRs, or sooner. AllConnected will also assist with managing the lifecycle of PVRPD's devices and maintain an equipment inventory to ensure the systems are current.
- b. **Software Licensing Control:** AllConnected provides an oversight of renewal of software application licensing, third-party support contracts, trusted authority SSL Certificates and maintenance of appropriate documentation.
- c. **Procurement Management:** AllConnected maintains several State contracts (NASPO, CMAS, NCPA) that allow State and local government entities to procure hardware, software and project based labor. AllConnected will assist with the selection of commercially rated equipment, order placement, order tracking, shipping, equipment returns, and sourcing and ordering of replacement parts.

7. PC Deployment:

AllConnected provides delivery and setup of machines on-site. Labor for these efforts would be billed against our **Auxiliary Support Agreement**.

8. Desktop and Laptop Support:

AllConnected will support existing and future desktop and laptop hardware. This includes maintenance and repair of contracted, district-owned equipment, replacement for failed equipment, and the acquisition and provisioning for new equipment as needed. Our recommendation is that each client maintains spare desktop and/or laptop equipment on premise in order to best facilitate a timely swap of defective hardware and provide the best end-user experience. This has become more essential during 2021/2022's semiconductor chip shortage, when hardware supply chains are more constrained than normal. Such support would be billed to our **Auxiliary Support Agreement**.

9. Printers, Copiers, and Scanners:

AllConnected is able to support existing printers, copiers, and scanner related network-printing issues. Non-contracted devices would be supported on a best-effort basis. Labor for these efforts would be billed against our **Auxiliary Support Agreement**.

10. Desktop Software Standardization and Software Licensing and Upgrades:

AllConnected provides a standard process for identifying standardization and management of desktop images and ensuring that the PVRPD staff are using current products as well as current OS and browser versions. While our preference is to migrate all client O365 accounts to AllConnected's Microsoft licensing platform, we are able to support existing Microsoft tenant relationships if they are standard Microsoft O365 accounts. Such projects would be billed to our **Auxiliary Support Agreement**.

11. Lifecycle Management of Hardware Units:

AllConnected provides quarterly technology business reviews, during which End of Life notifications, replacement, and asset decommissioning/disposal will be discussed.

12. Break Fixes and Installation:

AllConnected offers planned and on-call break/fix services, including emergency response to server issues via our **Auxiliary Support Agreement**. For equipment without an active service contract, a best effort approach will be utilized.

13. Move, Add, Change (MAC):

AllConnected can provide assistance with any changes to the location, configuration of existing equipment or software, and installation of additional equipment or software as needed. Labor for these efforts would be billed against our **Auxiliary Support Agreement**.

14. Mobile Device Support:

Under our **Auxiliary Support Agreement**, AllConnected can support secure provisioning (and ongoing support of that provisioning) of two profiles of mobile devices into the company network, leveraging capabilities from Microsoft Intune.

The two profiles we recommend and normally implement with Microsoft Intune are:

- a. Personally Owned, with corporate Email only: In the event the device is lost, the corporate email and corporate contact data should be able to be easily wiped from the device while preserving the individual's personal information.
- b. Corporate Owned, with corporate Email, files, data, and applications: In the event the device is lost, all device data should be able to be easily wiped from the device

15. Account Management:

AllConnected offers an internal escalation process in tandem with PVRPD to ensure the ability to have multiple points of contact available when needed, depending on the items or issue encountered. Account management also includes the following PVRPD requirements:

- a. **Technology Strategy Planning:** AllConnected will work with PVRPD staff to support a long term Technology Plan. Consulting for such services will be billed to our **Auxiliary Support Agreement**.
- b. **Presentations:** AllConnected will work to develop and present solutions or recommendations to PVRPD's Board of Directors as required for informational purposes

related to IT/OT plans and projects.

- c. **Reporting:** AllConnected will provide relevant reporting in the following areas: statistics, system health, network health, uptime, security, and assist in keeping an accurate hardware inventory to inform ongoing planning of maintenance, warranties, and refresh schedules. AllConnected recommends a monthly reporting of security issues/recommendations (when leveraging AllConnected's SOC), and a quarterly report cycle for our Technology Business Review.
- d. **Service Levels:** AllConnected and PVRPD will coordinate on the development of objectives and expected levels of service and that AllConnected will report back to PVRPD these levels of service in our quarterly Technology Business Reviews.
- e. **IT Policy Development & Standards:** AllConnected will recommend customized policies related to the use of technology, and ensure Standards are adopted to enforce these policies.

16. Project Management:

AllConnected offers project management and technical engineering resources to assist with technical projects as identified by the AllConnected TAM or PVRPD.

- a. **Special Projects:** AllConnected offers support as needed in the planning, development, and execution of special projects related to Informational and Operational Technology.

17. Solution Design:

AllConnected provides solution packages (e.g., hardware, software, licensing) and associated consolidation of data. Considerations include availability, recoverability, performance, maintenance, and manageability.

18. Hosting:

AllConnected offers services relative to private-cloud or hybrid-cloud hosting. We do this directly through AllConnected managed data centers (our webConnect service) and our Microsoft Azure partnership. AllConnected Data centers are in Los Angeles (CoreSite LA2 facility), Simi Valley, and Las Vegas (LV.NET facility).

19. Onboarding and Offboarding Staff:

AllConnected provides a process and procedure to onboard and/or offboard PVRPD team members in a timely and efficient manner. During onboarding, we would work closely with Dylan to establish and document the onboarding/offboarding checklists, and determine how to properly engage with PVRPD HR when onboarding/offboarding events take place. Such tasks would be billed to the **Auxiliary Support Agreement**.

20. Compliance:

AllConnected supports the NIST 800-171 Cybersecurity framework and we continue to improve and design services to better equip organizations to comply with this framework. As with any rules and regulations provided by relevant governing organizations, regulatory bodies, or grant based requirements, it may be necessary that an additional assessment is conducted. In the event that such assessments and subsequent remediation is required, AllConnected will include this as a topic in our quarterly Technology Business Reviews. With supportConnect agreements, Client is primarily responsible for planning and recommending compliance projects.

21. Scalability:

AllConnected offers a model where scaling up or down from services/systems from a cost perspective is simple and nimble. We rely on a few basic metrics to price each of the following services:

- **smartConnect Core** - Four primary metrics are used to scale this service: # of Users, # of Devices, # of TB stored, # of VMs protected.
- **smartConnect Compliance** – A few metrics are used: # of Users, # of endpoints, # of Email boxes, MFA requirements, Logging retention requirements, SLA.
- **supportConnect CoManaged Services** – Two primary metrics are used to price/scale this service: # of Devices (by type) and Hours of Engineering Time
- **recoverConnect Disaster Recovery Services** – A few primary metrics are used: TB replicated, TB backed-up, Appliance Size, # VMs, RPO/RTO desired, # of tests/year
- **webConnect Hybrid Cloud** – Five primary metrics are used to price/scale this service: # of VMs, # of TB stored, GB of bandwidth, # of RAM, # of vCPUs.

AllConnected Pricing

MONTHLY SERVICES:

supportConnect+recoverConnect Co-Managed Service:

- Fixed fee co-managed service based on the number of devices, and terabytes stored

Monthly Co-Managed Services Cost: **\$2008.00**

recoverConnect Appliance*: **\$300.00**

recoverConnect Cloud Backup 3TB*: **\$210.00**

** Includes Prima Recovery Appliance, based on hardware pricing at time of quoting. Appliance pricing subject to change.*

Auxiliary Support Agreement for Pleasant Valley Recreation and Park District:

- Monthly dollars allocated for specialized engineering resources. Funds are allocated monthly. Unused funds are rolled over to subsequent months or may be utilized for special projects or emergencies. Auxiliary Support Agreements can be modified as required, or on a quarterly basis during our scheduled Technology Business Reviews.

Engineer Aux Support Monthly: **\$925.00**

SubTotal Monthly Cost: **\$3443.00**

INSTALLATION SERVICES:

Installation Cost (one-time fee):

- Installation is incorporated into two components, the installation of our Managed Services, and the initial ramp required to work closely with the Pleasant Valley Recreation and Park District for appropriate knowledge transfer, documentation, and testing.

Installation Cost* **\$750.00**

SubTotal Installation Cost: **\$750.00**

Optional: Security Services for Pleasant Valley Recreation and Park District:

- The following additional security services may be added to the supportConnect agreement on an a la carte basis. Escalation or remediation of issues would be billed to the **Auxiliary Support Agreement**, which can be modified on a quarterly basis during our scheduled Technology Business Reviews. At a minimum, we would suggest increasing the Auxiliary Support agreement by an additional \$1000/mo to cover management, configuration, integration, and escalation of these services.

End-User Cyber-Security Training x 30	\$120/mo
MDR/EDR + 24x7 SOC Services x 30	\$900/mo
Email Advanced Threat Protection x 30	\$120/mo
Cisco Umbrella x 30	\$120/mo
PassPortal Password Manager x 30	\$75/mo

Other Task Types that may debit the Auxiliary Support Agreement:

- Project Work
- Emergency Support
- Management of Backup System
- Remediation of Security events
- Remediation of Alerts/Escalations
- Documentation
- Support of non-contracted systems
- Other Systems and Network Tasks to be determined

AllConnected CMAS Rate Structure

Professional Services Rates (SLED Customers Only)

CMAS Contract #3-13-70-1346K

February 5, 2021 through October 11, 2022

Thank you for choosing AllConnected, Inc. to assist you with the service, support and maintenance of your company's critical network systems and infrastructure. Our goal is to provide you with timely, professional IT service.

Our standard on-site response time for network consulting is 48 hours, excluding evenings, weekends, and holidays. ¹A two hour minimum is required for on-site consulting services. Phone support is billed in 15 minute increments, with a 15 -minute minimum. Please refer to the table below for billing types and rates.

<i>Technician/Engineering Role</i>	<i>Standard Rate</i>	<i>CMAS Rate</i>
Field Technician (Technology Consultant)	\$95	\$82
L1 Network/Systems Engineer (Subject Matter Expert VI) ¹	\$150	\$141
L2 Senior Network/Systems Engineer ((Subject Matter Expert VI) ¹	\$185	\$174
L3 Expert Network/Systems Engineer (Subject Matter Expert VI) ¹	\$225	\$215
Expert Architect (Project Manager) ¹	\$255	\$245
Documentation Specialist/Technical Writer (Junior Technology Consultant)	\$145	\$136
Senior Project Management (Technology Consultant) ¹	\$180	\$162
Travel Hourly Rate ³	½ of Base Rate	
Weekend/Evening or Emergency Rates	150% of base rate	
Holiday Emergency Rate ⁴	175% of base rate	
Out of Region Service requests via the TrustXAlliance/IM-Link Network ⁵	(varies based on work role,region)	

Network Consulting Rates (continued)

¹ L1 (Level 1) systems engineers hold a Microsoft Cisco certification with 3+ years of experience in the IT industry.

L2 (Level 2) systems and network engineers have 5+ years of experience in the IT industry and hold the same certifications as L1 engineers plus one or more of the following certifications: Microsoft Azure/M365; Cisco CCNP/CCSP/DCUCD/DCUCI; Citrix; Network +, or a Microsoft specialization in key Applications or Security.

L3 (Level 3) expert specialist engineers have 10+ years of experience in the IT industry and focus on the architect and expert engineering role. L3's may also hold specific certifications with either VMware, Microsoft, Enterprise SAN, CiscoCCIE, Citrix CCIA, Security, or other high-end storage solutions.

²Service block agreements are to be paid in advance and are posted to your account as a block of dollars. Monthly statements will be provided that outline the status of your Service block agreement. Our agreement reconciliations include the date of service, the engineer servicing your account, and a description of the work performed on each visit. Block time does not apply to web development/updates/projects.

³Travel is calculated one-way and is billed by calculating the time it takes for our engineers to travel from his prior location to your office. If your location is outside of our 50 mile radius, additional charges apply for the trip back to our office.

⁴Holiday emergency support available only for xConnect customers.

⁵Service tickets are coordinated through AllConnected's Service Coordinator and dispatched to our North American service network. Rates may vary by region and workrole.

Attachment A

RFP Response Form: Corporate Information

Please provide the following information about your company.

1.0 Company Profile		
1.1	Company Name	AllConnected, Inc.
1.2	Company Address	4514 Ish Drive Simi Valley, CA 93063
1.3	Contact Information (Party responsible for responding to this RFP)	Alan McDonald, alanm@allconnected.com Stephanie Crawford, stephaniec@allconnected.com
1.4	Company Webpage	https://allconnected.com
1.5	Main Products / Services	Managed IT services, Cybersecurity services, Disaster Recovery, Engineering Projects
1.6	Main Market / Customers	SLED (State, Local municipalities, K-20 Education)
1.7	Number of years in the Market	23
1.8	When did you first start providing similar solutions?	2004
1.9	Company location(s)	Headquarters, Simi Valley CA
1.10	Number of Employees	31
1.11	Number of Employees in Account Management	6
1.12	Number of Employees in Technical Support	16
1.13	Notable Acquisitions	N/A
1.14	Key Business Partnerships	Trust X Alliance / Ingram Micro, Cisco, VMware, Veeam, Perch, CompTIA, N-able, Barracuda, Microsoft, HP, CyberStone, RapidFire.
2.0 Financial Information		
2.1	Previous year gross revenue	\$5M - \$10M *
2.2	Previous year net income	10%+ *
2.3	Return on investment	Varies by Investment, ie Datacenter buildout *

Attachment B

RFP Response Form: Technical Questions

1.0 General	
	Q. What are the general types of organizations your clients represent?
1.1	A. Local Municipalities including Water Districts, K-20 Education, Finance, Manufacturing, and other business sectors. We specialize in outsourcing IT, providing Cybersecurity services aligning with the NIST 800-171 framework, and ensuring Disaster Recovery plans are tested. We provide Outsource, fully managed services for organizations with 20-100 users, and co-managed services for organizations with 100-2500 users.
	Q. Why do you believe that you are a good fit with our organization?
1.2	A. We believe we would support Pleasant Valley Recreation and Park District very well, and that our learning curve in supporting your district would be relatively low. AllConnected has worked with multiple School Districts in the past 20 years, including the Oak Park Unified School District, Moorpark Unified School District, and Ventura County Office of Education. Our company is headquartered here in Ventura County, we actively maintain (5) California/National Multiple Award Schedule contracts (CMAS, NASPO, NCPA), specifically for the public sector. We support OPUSD with similar services requested by the Pleasant Valley Recreation and Park District.
	Q. Describe your onboarding/implementation process and approach if you were selected?
1.3	A. We use a four phase project approach for onboarding. Phase 1: Service Desk. After our initial kick-off meeting and team introductions, we outline requirements for knowledge transfer. We also provide our client with their custom team contact list, showing the various ways our service team can be reached. We further assess any concerns in regard to inventory, support contracts, or critical open projects. We learn what is required to maintain existing client systems during this stage. Phase 2: Management. Our first set of tasks is to get into the environment, take over patching/updating, AV protection, create

	<p>the accounts we need and gather proper documentation, access credentials. Our recovery appliance is staged. Phase 3: Security, Advanced Operations. We import all devices into our toolsets and run inventory by our client for confirmation. DNS-level security, and some advanced security services are implemented. Recovery services are fully transitioned. Internal consultation with our CTO helps to prioritize remaining critical tasks to be carried out during our first 3 month engagement. Phase 4: Recommendations and Review. We culminate with our first Technical Business Review that also serves as the close out meeting for our on-boarding project and lays the path for the next 3-9 months.</p>
1.4	<p>Q. Do you conduct Quarterly Business Reviews (QBRs) and what is the nature of those meetings?</p> <p>A. Yes. Our TBRs (Technology Business Reviews) are held quarterly and are part of the critical meeting cadence with every managed client. They are led by an assigned TAM (Technology Alignment Manager) and attended and supported as necessary by ACI lead engineers in Security, Recovery, Network, and Systems. Prior to every TBR, the AllConnected team internally reviews all reporting data, discusses recommendations to ensure AllConnected standards are being met with our CTO and/or CEO, and finalizes the presentation. During the meeting, we focus on our observations, standards/compliance concerns, recommendations, and determine how we can support our client’s business strategy.</p>
1.5	<p>Q. How do you typically work with IT Management at clients who have staff members?</p> <p>A. We offer our co-Managed service, ‘supportConnect’. This service is designed to support existing IT teams who already have helpdesk in-house, yet have specific coverage gaps in datacenter, network, and/or systems. Due to the specific requests of this RFP, and Cybersecurity requirements, we are presenting our fully Managed IT service, ‘secureConnect’. Our team would be happy to discuss supportConnect in more detail if needed.</p>
1.6	<p>Q. What do you feel your overall strengths and differentiators are?</p> <p>A. ‘Preparedness’ is one of our 5 Core Values. We demonstrate this internally by our internal adoption of the NIST 800-171 cybersecurity framework and focus on <i>testing</i> all aspects of an IT disaster recovery plan. We embed this culture into our company, our services, and every quarterly business review with our clients. Another core value is ‘Wow is Everyone’s Job’, and we live this value because of our People. Every team member at AllConnected is committed to serving our customers and we are very focused on measuring the results we promise.</p>
1.7	<p>Q. Do you serve clients with 24 X 7 requirements?</p> <p>A. Yes. SLAs vary by service offering.</p>
	<p>Q. What services do you offer besides the core services of a Managed Service Provider?</p>
1.8	<p>A. Design/Planning/Implementation/Management of Datacenter, Network, Cybersecurity, and Recovery solutions, Cloud/Hosting solutions, WAN/Wireless design, specialized Consulting.</p>
1.9	<p>Q. What type of training do you offer either during onboarding or ongoing?</p> <p>Our resources and toolsets are in place to be as seamless as possible for end users, patching/updating, AV scanning etc. are all behind the scenes, for items like SPAM filtering we would conduct training sessions as needed and in an on-going basis for new employees</p>

1.10	<p>Q. What do you feel are your biggest hurdles to a successful relationship?</p> <p>A. Communication, trust, and planning are key. One of our (5) core values is ‘We’re in this together’. AllConnected strives to be an extension of our clients team, leveraging technology to support business strategy. When our client’s have an executive-level commitment to improve Cybersecurity and Security Policy, support our quarterly Technology Business Reviews (led by our vCIO role), give attention to lifecycle and strategic technology planning, and dedicate a POC (point of contact) for us to work with for onsite issues, AllConnected and our Client’s truly are ‘in this together’. The organization is better protected and supported, and employees become more productive with technology.</p>
1.11	<p>Q. What training resources are available for team members?</p> <p>A. One of our (5) core values is a Passion to Learn & Innovate. We hold regular coaching sessions (usually monthly) with each team member to ensure that they always have a path to learning and improving. Training resources include AllConnected’s commitment to maintain all relevant certifications for every employee via bootcamps, webinars, instructor-led learning, and internal mentoring.</p>
1.12	<p>Q. What type of general expertise can you provide in key technology areas?</p> <p>A. We have helped school districts with a wide range of projects, including Cybersecurity, communications, network segmentation, and O&M/Scada/Turnout support. Other areas of expertise include virtualization, cloud backup, datacenter, cloud hosting, disaster recovery, connectivity, and failover/redundancy planning.</p>
1.13	<p>Q. What IT and/or Cyber Security certifications does your staff hold (e.g. MCSE, CCNA, NSE, Security+, etc.)?</p> <p>A. Our certifications include (not limited to): CompTIA A+, VCE, CCNA Route/Switch, ITIL Foundations, ITIL HVIT, CMNA, Veeam VMCA, Veeam VMCE, VCA, CCNP, OCSE, Umbrella MSSP, CCNA Security, ESS Certification, Cisco AMP Certification</p>
1.14	<p>Q. What differentiates your organization from your competitors in the marketplace?</p> <p>A. Focus on NIST 800-171 Cybersecurity framework, our passion for learning and innovation, 5 State/Municipal Contracts, no outsourced helpdesk or NOC, 2 decades of public sector experience, and we commit to partner outside of our areas of expertise (Trust X Alliance member). Our TBR process is mature, focusing on Systems, Network, Security, and Datacenter. We own and operate our own datacenter in Simi Valley, as well as manage 2 other datacenters in LA and Las Vegas. In addition, our company is debt free and both owners work on or in the business regularly.</p>
2.0 Processes	
<p>Q. Do you use in-house or contracted resources for services?</p>	
2.1	<p>A. In-house resources are used for HelpDesk</p>
<p>Q. Describe your process for migrating the District to your organization?</p>	

2.2	<p>A. In regard to onboarding, our process is described in 1.3. Full migration of open projects and tasks involve scheduling the shadowing of PVRPD IT resources, verifying documentation of process, and developing a 1-3 year technology roadmap that aligns with the strategic goals of Pleasant Valley Recreation and Park District. In regard to migration of applications or data to the cloud or other hosted infrastructure, migration would vary from project to project with specific Scopes of Work, associated Bills of Materials, and a Project Manager. We have processed in place for standard SoWs/BoMs which we tailor as needed to the specific task/project.</p>
2.3	<p>Q. What District resources would you require (i.e., information, data, staff resources, communication) during initial migration and on an ongoing basis?</p> <p>A. Our focus will be on the transfer of essential knowledge: Credentials, known/systemic issues with the existing infrastructure, contracted vs uncontracted infrastructure, introductions to key client staff members, and reviewing any other documentation as it relates to client systems/network built by the previous team (if available). Our goal during the first 90 days of our relationship (during onboarding) is to ensure we have many touch points established to best support our client's business needs with as little adjustment for the end users as possible.</p>
2.4	<p>Q. Outline the methods by which clients can access you (i.e. online, by phone, etc.).</p> <p>A. Online via our client portal, by email (for non-emergency & documentation), by phone (emergency must call)</p>
2.5	<p>Q. Describe the escalation and account management process.</p> <p>A. All accounts have a Technical Alignment Manager and vCIO, responsible for reviewing and reporting on the client organization and its adherence to our standards shaped by the NIST Cybersecurity framework and industry best practice. The TAM is the primary POC for key contacts and decision makers with the client organization. For service related issues we have several communication channels which route to our service desk team who are trained to escalate issues to tier II and III engineers as needed.</p>
2.6	<p>Q. Where is/are your support center(s) located?</p> <p>A. Simi Valley, CA.</p>
2.7	<p>Q. How involved is your team with creating project plans/testing during technical projects?</p> <p>This will largely depend on the type of project and the degree of involvement requested by PVRPD. If the project is within our company's core competencies, AllConnected could handle all aspects of the project planning, implementation and testing. If the nature of the project is such that it is outside of AllConnected's core competencies, the potential involvement could be as much as fully managing the project while utilizing channel partner resources, to being a technical liaison between the client and vendor, to as little as serving in a technical advisors role. This will largely depend on the amount of involvement requested by the client.</p>

2.8	<p>Q. Do you follow Information Technology Infrastructure Library (ITIL) or other processes aligned with industry standard practices?</p>
	<p>A. Our service manager is ITIL Specialist Certified, we implement the service value chain in all our managed practices and CI/CD to ensure it is kept up to date and meeting the needs of our client, and adjusting through as needed.</p>
	<p>Q. Do you participate in drills or tests i.e. Disaster Recovery, Incident Response, etc.?</p>
2.9	<p>A. Yes. We schedule, plan, lead, execute, improve, and document disaster recovery tests for each managed client. Incident Response training is provided through various affiliations and vendors.</p>
	<p>Q. How do you notify users of maintenance windows or system outages?</p>
2.10	<p>A. We have standard maintenance windows of Wednesday evenings, we communicate that during the on-boarding process to verify that will be acceptable, scheduled maintenance windows are conducting outside of business hours. In the case of Emergency outages / maintenance, we contact all key players so no one is unawares to the situation.</p>
	<p>Q. What types of diagrams would you typically create/maintain?</p>
2.11	<p>A. While one of our tools dynamically creates real-time dynamic network diagrams and physical connection tables, we usually also create physical as well as logical network diagrams for core networking and other critical network infrastructure and assets. To support this, a manual physical connection table is also kept separately with timestamped entries to show when each entry on the table was last validated and by whom. When appropriate, less complex high level topology diagrams are also created to highlight network hierarchies and dependencies</p>
	<p>Q. Do you offer knowledge bases for common issues and how are they utilized?</p>
2.12	<p>A. We internally utilize knowledge shares for common issues. We would be happy to collaborate with PVRPD on what kind of information can be made available and to who for their end users.</p>
	<p>Q. What is your willingness or ability to support the security systems, phone systems, audio/visual systems?</p>
2.13	<p>A. We often support such tasks/systems if ramp time is minimal. Unless ACI has specific expertise with the particular vendor, our preference is to leverage other specialized partners on this work, or provide additional staff augmentation if such support would require significant ongoing involvement.</p>
	<p>Q. How often do you conduct Disaster Recover(DR) testing?</p>
2.14	<p>A. Annually on all managed clients with our recoverConnect service, unless the client has a requirement to test more often due to regulatory compliance or internal mandates. RPOs and RTOs are validated during DR tests.</p>
<p>3.0 Technology</p>	
	<p>Q. What types of monitoring agents would you use for end user devices?</p>
3.1	<p>A. This depends on end user device type. If referring to mobile device management (MDM), Microsoft Intune. For workstations, our RMM N-Central has an agent. When referring to monitoring for security events, we leverage Bitdefender or Cisco Secure EndPoint and Umbrella. In PVRPD's case, we may make exceptions to leverage current investments.</p>

3.2	<p>Q. What is the back-end help desk system you use?</p> <p>A. ConnectWise</p>
3.3	<p>Q. Do you offer managed firewalls or other managed technology?</p> <p>A. Yes, we also manage Networks, Datacenter, and Systems/Servers.</p>
3.4	<p>Q. Do you offer Mobile Device Management (MDM) or other mobile management technology?</p> <p>A. Yes.</p>
3.5	<p>Q. Do you offer a Security Information and Event Management (SIEM) or other security- based technology? Yes. Our SIEM solution leverages sensors and logging devices throughout our managed client’s environment, including Workstations, DNS filters, dedicated OVA sensors in segmented VLANs. These sensors forward logging data to our 24x7 Perch SOC (perchsecurity.com), who determines whether to suppress or escalate each issue to the AllConnected (or client) team.</p>
3.6	<p>Q. Do you have tools to provide system uptime metrics?</p> <p>A. Yes, these are integrated into our network management tools. In addition, we leverage additional toolsets to measure uptime from outside of our datacenters.</p>
3.7	<p>Q. What tools do you use for network monitoring?</p> <p>A. N-able N-Central, RapidFire, Auvik, Cisco SecureX, Meraki.</p>
3.8	<p>Q. What tools do you use for system monitoring or general health level of end user devices?</p> <p>A. N-able N-Central, Cisco AMP for Secure Endpoints, Duo Device Health.</p>
3.9	<p>Q. Do you offer or partner for laptop encryption?</p> <p>A. Yes, via we manage/enforce Laptop Encryption with Bitlocker.</p>
3.10	<p>Q. If hosting/co-location is an option please describe details of option i.e. services, vendor partners, etc.</p> <p>A. AllConnected owns our datacenter facility at 4514 Ish Drive in Simi Valley. The facility is a Crown Castle lit datacenter.</p>
<p>4.0 Support</p>	
4.1	<p>Q. Describe fully your technical support options including the assistance request process, escalation process, support hours, response times, staffing levels, staff expertise, and physical location of the help desk.</p> <p>A. Our team are all located in Simi Valley, CA. Our standard hours are 8AM - 5PM PDT Mon - Fri, with a 24x7 NOC, 24x7 SOC and, afterhours answering service that contacts our staff for dispatch and remediation. We have structured SLAs that reference the impact and urgency of support issues which can be shared in our proposal. We have staff from service desk scaling up to senior network, systems and datacenter engineers.</p>
<p>Q. Please provide details on your standard reporting capabilities.</p>	

4.2	A. Our monitoring/alerting toolsets use a variety of methods including SNMP, OS Agents and direct device logins to pull a plethora of metrics. The retention time of this data is highly dependent on the specific metric and the interval. For example on the high end, one of our tools retains 4 hour Interval data for 10 years. Additional reporting can be generated by tools/scans that are kicked off manual. There are also reports written by Engineers for respective Technologies (Network/Systems/Datacenter/Security) after investigating certain aspects of the network, usually for Technical Business Reviews with the client. The majority of the above depends on the types of services and licensing selected by client.
	Q. Describe any documentation and support (e.g., user manuals, online help, interactive dem web-based seminars, and online knowledge base) that will be available, both from the technical perspective and the end user perspective.
4.3	A. While this will largely depend on the service plan options the client elects to purchase, aside from the type of documentation noted in Section 2.11, there will be onboarding training available for any of the systems the client's technical resources or end users are expected to utilize. AllConnected leverages Webex to provide demos and webinars as needed.
4.4	Q. What options are available for user training and technical training that may be required by staff? A. We leverage one of our vendors for security and phishing training. We also do one on one and group training as needed with one of our trained engineers and your staff. These training sessions can be conducted remotely via WebEx or onsite.

Attachment C - Vendor Requirements

Vendor Insurance

Eddie to provide if needed

Vendor W-9

Form W-9
 (Rev. October 2018)
 Department of the Treasury
 Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
AllConnected Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.
 Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
 Exempt payee code (if any) _____
 Exemption from FATCA reporting code (if any) _____
 (Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
4514 Ish Drive

6 City, state, and ZIP code
Simi Valley, CA 93063

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
 _____ - _____ - _____

OR

Employer identification number
 7 7 - 0 5 0 0 3 2 1

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ *Edward Carter* Date ▶ 2-15-2021

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:


- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

PWC Registration

 ALLCONNECTED INC.

Detail:
Registration Number: 1000022572
Status: Active
CSLB Number:
Legal Entity Type: Corporation
Mailing Address: 4514 ISH DRIVE
SIMI VALLEY
CA 93063
County: Ventura
Craft: Consultant
Email: controller@allconnected.com

Registration History

Effective Date	Expiration Date
7/1/2021	6/30/2024
7/1/2020	6/30/2021
7/1/2019	6/30/2020
5/17/2018	6/30/2019
5/17/2017	6/30/2018
1/13/2017	6/30/2017
7/21/2015	6/30/2016
5/26/2015	6/30/2015

DBA

Name
ALLCONNECTED

Attachment D – References

Oak Park Unified School District

Enoch Kwok – Director of Educational Technology & Information Services

818.735.3201 - ekwok@oakparkusd.org

Proactive Maintenance Contract

Contract Terms – 01/01/2014 – Current

Contract involves ongoing basic maintenance of the following:

- Systems
- Servers
- Hypervisor
- Network

Contract Tasks:

- Monitoring, alerting and reporting
- Incident coordination, management and remediation
- RMA/TAC Replacement of Cisco SmartCare covered devices
- Physical Host, vSphere and vCenter patching/upgrades
- Firmware updates
- Configuration backups
- Windows Server Patching and Anti Virus
- UPS Annual on-site testing: run time collaboration
- Technical review meetings – health, recommendations and planning

Calleguas Municipal Water District

Steve Sabbe – Technology Manager

805.579.7140 – ssabbe@calleguas.com

Proactive Maintenance Contract

Contract Terms – 07/01/2015 – Present

Contract involves ongoing basic maintenance of the following:

- Exchange
- Systems
- Servers
- Hypervisor
- Storage
- SQL
- Network Devices
- UPS

Contract Tasks:

- Monitoring, alerting and reporting
- Incident coordination, management and remediation
- RMA/TAC Replacement of Cisco SmartCare covered devices
- Physical Host, vSphere and vCenter patching/upgrades
- Firmware updates
- Configuration backups
- Windows Server Patching plus AntiVirus
- UPS Annual on-site testing: run time collaboration
- Technical review meetings – health, recommendations and planning

Ventura County Office of Education

Stephen Meier – Director of Infrastructure

805-383-1968 - smeier@vcoe.org

Proactive Maintenance Contract

Contract Terms – 09/01/2015 – Present

Contract involves ongoing basic maintenance of the following:

- Systems
- Servers
- Hypervisor
- Network
- UPS

Contract Tasks:

- Monitoring, alerting and reporting
- Incident coordination, management and remediation
- RMA/TAC Replacement of Cisco SmartCare covered devices
- Physical Host, vSphere and vCenter patching/upgrades
- Firmware updates
- Configuration backups
- Technical review meetings – health, recommendations and planning

Attachment E – State Procurement Contracts

CMAS



Procurement Division
707 Third Street, 2nd Floor, MS #2-202
West Sacramento, CA 95605-2811

State of California

MULTIPLE AWARD SCHEDULE

AllConnected, Inc.

CMAS NUMBER:	3-17-70-1346H
SUPPLEMENT NUMBER:	1
CMAS TERM DATES:	2/27/2017 through 5/03/2026
CMAS CATEGORY:	Information Technology Goods & Services
APPLICABLE TERMS & CONDITIONS:	June 7, 2019 (www.dgs.ca.gov/-/media/Divisions/PD/Acquisitions/CMAS/IT-CMAS-Terms-and-Conditions.ashx?la=en&hash=B41342080DE511121ECC253A04D62AC90CED6123)
MAXIMUM ORDER LIMIT:	State Agencies: See Purchasing Authority Dollar Threshold provision Local Government Agencies: Unlimited
FOR USE BY:	State & Local Government Agencies
BASE SCHEDULE #:	GS-35F-303DA
BASE SCHEDULE HOLDER:	Promark Technology, Inc.

This CMAS provides for the purchase, warranty, and installation of hardware and software, hardware maintenance and repair, software maintenance as a product, Infrastructure as a Service (IaaS), Platform as a Service (PaaS), Software as a Service (SaaS), and electronic commerce and subscription services. (See page 3 for the specific brands and restrictions applicable to this CMAS.)

The purpose of this supplement is to incorporate the following changes:

1. CMAS Product and Service Codes "Brand-APC by Schneider Elec", "Brand-Hewlett Packard (HPE)", "Brand-JABRA", "Brand-Lenovo", "Brand-Microsoft", and "Brand-Microsoft Surface" have been added to the "CMAS Product & Service Codes" provision.
2. Brands "APC by Schneider Electric", "HPE", "JABRA", "Lenovo", and "Microsoft" have been added to the "Available Products and/or Services" provision.

Original Signature on File

Effective Date: **8/13/2021**

BRYAN DUGGER, Program Analyst, California Multiple Award Schedules Unit

NCPA

NCPA Contract Information

Contract Awarded:

Advanced Technology
Solutions Aggregator

Contract Number:

NCPA01-96

Lead Agency:

Region 14 ESC

Contract Term:

3 year term, 8/1/19 to
7/31/22

NCPA (National Cooperative Purchasing Alliance) is a leading national government purchasing cooperative working to reduce the cost of goods and services by leveraging the purchasing power of public agencies in all 50 states.

There are over 90,000 agencies nationwide from both the public and nonprofit sectors that are eligible to utilize NCPA's cooperative purchasing contracts. These include, but are not limited to the following agency types:

- ❖ School Districts (including K-12, Charter schools, and Private K-12)
- ❖ Higher Education (including Universities, Community Colleges, Private Colleges, and Technical / Vocational Schools)
- ❖ Cities, Counties, and any Local Government
- ❖ State Agencies
- ❖ Healthcare Organizations
- ❖ Church/Religious
- ❖ Nonprofit Corporations
- ❖ Federal

Promark Technology

10900 Pump House Road, Suite B, Annapolis Junction, MD 20701

800.634.0255 - www.promarktech.com



NASPO



Cisco Systems, Inc.
170 West Tasman Drive
San Jose, CA 95134-1706

Direct: 408 526 4000
FAX: 408 526 4100
www.cisco.com

6/1/2021

To Whom It May Concern:

Cisco Systems, Inc. ("Cisco") acknowledges and confirms that AllConnected, Inc ("Reseller") is an authorized reseller of Cisco products and Cisco branded services under the NVP Data Communications Products and Service Master Agreement #AR3227 and California Participating Addendum ("PA") #7-20-70-47-01 ("Prime Contract"). Such Reseller was also approved by the State to be a subcontractor under Cisco's Prime Contract.

Should you require any additional information, please feel free to contact me at 408-424-0712 or nvp-help@cisco.com.

Sincerely,

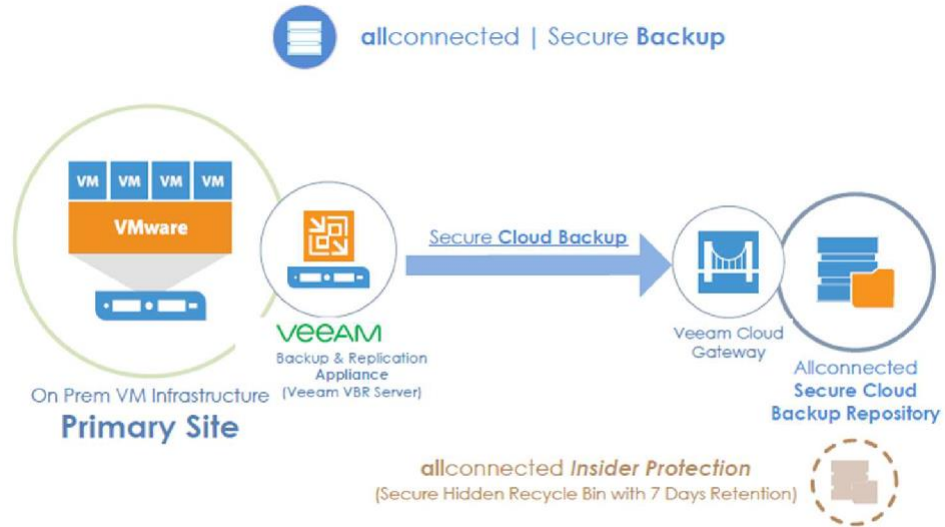
A handwritten signature in black ink, appearing to read "Gigi Fenl".

Gigi Fenl
Contract Manager, U.S. Public Sector Contracts Management Office

Addendum A – Assumptions and Limitations

- AllConnected will not be responsible for work performed by other persons other than AllConnected personnel without AllConnected authorization or without AllConnected's supervision.
- AllConnected is not responsible for RMA and response services on products that are not covered by manufacturer warranty as outlined in this agreement.
- The time and materials portion of the services quoted are provided on an as needed basis. AllConnected will be proactive in scheduling proactive services however the District will be ultimately responsible for scheduling and directing the work to be performed.
- Our Auxiliary Support Agreement is used to cover additional time and materials, including but not limited to:
 - i. Custom Applications / Development
 - ii. Devices with no service contract
 - iii. Hyper-V Support, Replication performed via Hyper-V replication
 - iv. Non-Meraki firewalls
 - v. Remediation of Security Events
 - vi. Recovery Services
 - vii. Backup Management
 - viii. Data Recovery or Disaster Recovery

Addendum B – recoverConnect Backup Design



Addendum C – supportConnect Proposal

QUOTE: ACIQ15577 - PVRPD - SUPPORTCONNECT 2022



Prepare IT for Survival

EXECUTIVE SUMMARY

PREPARED FOR: Dylan Gunning, Pleasant Valley Recreation & Park
 1605 E. Burnley St, Camarillo, CA 93010
SHIP TO: 1605 E. Burnley St, Camarillo, CA 93010
PREPARED BY: Alan McDonald, President, 805-526-1455 | alanm@allconnected.com

DESCRIPTION	QTY	PRICE	EXT PRICE
Endpoints & Systems			\$723.33
(5) Monitoring/Patching for Servers			
Firmware Update Management (Physical Servers Only)			
(35) Monitoring/Patching for Workstations			
TBR - Sys			
Network Services			\$821.33
(8) Monitoring for Networking Devices			
(8) Configuration Backup w/ Netflow (Up to 5 Devices)			
(8) Firmware Updates			
(2) Monitored Network Element			
External Security Scan & Brief Analysis (up to 50 IP's)			
TBR - Net			
Data Center			\$410.01
(2) DC Infrastructure Automated Monitoring and Alerting			
(2) Non-Clustered Environment UpdateManagement on SAN Infrastructure			

DESCRIPTION	QTY	PRICE	EXT PRICE
Update Management on SAN Infrastructure			
(2) Monitoring for UPS Devices			
TBR - DC			
Recovery Services			\$510.00
recoverConnect Appliance*:			
recoverConnect Cloud Backup 3TB*: * Includes Prima Recovery Appliance, based on hardware pricing at time of quoting. Appliance pricing subject to change.			
Support Services			\$925.00
Auxiliary Support			
Monitoring Appliances/Sensors			\$53.17
AllConnected Hardware Probe			
Temperature/Humidity Sensor			
One Time Onboarding			\$750.00
supportConnect Onboarding Fee			
		SubTotal	\$4,192.84
		Sales Tax	\$0.00
		TOTAL	\$4,192.84
		TOTAL RECURRING	\$3,442.84

First monthly payment will include all on-boarding fees and first monthly payments for recurring monthly services.

This agreement is subject to the Terms and Conditions specified in our Master Service Agreement (MSA), located at <https://allconnected.com/msa>. In the event of a conflict between the MSA and this proposal, the terms of this Proposal will control.

Please contact me if I can be of further assistance.

TERMS & CONDITIONS: 50% project labor is due upon agreement. Any deletions or modifications to quantities or products on this quote require repricing - all delivery, training or consulting services to be billed at published rates for each activity involved - generally all hardware computer components proposed above are covered by the manufacturer for a limited one year warranty covering parts and labor on a depot basis - we specifically disclaim any and all warranties, express or implied, including but not limited to any implied warranties or with regard to any licensed products. We shall not be liable for any loss of profits, business, goodwill, data, interruption of business, nor for incidental or consequential merchantability or fitness of purpose, damages related to this agreement. Minimum 15% restocking fee with original packaging.

Terms are NET 30 DAYS unless otherwise agreed upon.
In the event of a conflict between the master service agreement ('agreement') and this proposal, the terms of the agreement shall control.

Quote Approval

Quote Pricing, Terms, and Conditions approved by: _____ Date: _____

Please electronically sign or return this signed quote to us via fax to 805.526.0717 or email your sales rep. This quote may expire 30 days after the quote date or by specified date:

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT/AGENDA REPORT**

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Leonore Young, Administrative Services Manager

DATE: April 6, 2022

**SUBJECT: CONSIDERATION AND APPROVAL OF THE FY
2020-2021 ANNUAL FINANCIAL REPORT AS
PREPARED BY MOSS, LEVY & HARTZHEIM LLP,
CPAs**

SUMMARY

Every year the District conducts a financial audit to ensure the effective operation of the District and to make sure the District is following Generally Accepted Accounting Principles (GAAP). The audit improves accountability, ethical and professional practices, effective risk management, improves quality of output and supports decision making and performance tracking.

BACKGROUND

The audited Financial Report for the period ending June 30, 2021 has been completed by Moss, Levy, & Hartzheim, LLP, CPAs with Travis Hole, CPA and partner serving as the lead contact for the audit.

Staff has been working on the audit since the audit team first met with staff back in May 2021 and again in October 2021. It is the goal of staff to provide the auditors with complete and accurate records and to display the commitment in maintaining the District's financial records.

ANALYSIS

The opinion of the auditor reflects that the District's financial statements present fairly, in all material respects, the respective financial position for the year ending June 30, 2021 in conformity with accounting principles generally accepted in the United States of America.

The primary economic factor for the District is the property tax revenue; the District received 5.6% more than fiscal year 2019-2020 in property tax apportionment. Although the property tax revenue exceeded the prior year's amount, it was the COVID-19 pandemic that had a major impact on the District's revenue sources. For FY 2020-2021, Registrations & Fees decreased by 41.59% and Facility & Other Rental decreased 11.91% from prior year. The losses in revenue have affected the District greatly and will take some time if ever to be able to recoup the loss the pandemic has caused.

Overall District's expenses decreased 20.70% over the prior fiscal year which is reflected in a decrease in Salaries, Services and Supplies and Capital Outlay and an increase in Debt Service of 0.83%. An item that continues to put strain on the District's financials is the California Public Employee's Retirement System (CalPERS) unfunded liability. Even though the District Board can adopt a balanced budget every year, the CalPERS unfunded liability continues to increase and will continue to cause a strain on the General Fund budget. With the CalPERS

unfunded liability increasing at the rate that it is, the District will need to become creative with revenue sources and monitor expenses more closely.

FISCAL IMPACT

There is no anticipated fiscal impact to the District from this recommendation.

STRATEGIC PLAN COMPLIANCE

Meets 2021 Strategic Plan Goal 1.0: To ensure the short and long-term fiscal health of the District.

RECOMMENDATION

It is recommended that the Board review and approve the Annual Financial Report for FY 2020-2021 as prepared by Moss, Levy & Hartzheim, LLP, CPAs.

ATTACHMENTS

- 1) Audit Report (47 pages)

**PLEASANT VALLEY
RECREATION AND PARK DISTRICT**

**FINANCIAL STATEMENTS
JUNE 30, 2021**

PLEASANT VALLEY RECREATION AND PARK DISTRICT
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 June 30, 2021

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Directors
Pleasant Valley Recreation and Park District
Camarillo, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary fund information of Pleasant Valley Recreation and Park District (District), as of and for the fiscal year ended June 30, 2021, 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

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 of material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditors' 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the fiduciary fund information of Pleasant Valley Recreation and Park District, as of June 30, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Emphasis of Matter

As discussed in Note 15 to the basic financial statements in March 2020, the World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern." Given the uncertainty of the situation, the duration of any financial impact cannot be reasonably estimated at this time. Our opinion is not modified to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9, the budgetary comparison information of pages 38 and 39, the schedule of changes in OPEB liability and related ratios on page 40, the schedule of OPEB contributions on page 41, the schedule of proportionate share of pension liability on page 42, and the schedule of pension contributions on page 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2022, on our consideration of the Pleasant Valley Recreation and Park District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Report on Summarized Comparative Information

We have previously audited the District's basic financial statements as of and for the fiscal year ended June 30, 2020, and we expressed unmodified audit opinions on those audited financial statements in our report dated February 18, 2021. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Moss, Remy & Haefliger LLP

Santa Maria, California
February 23, 2022

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

This discussion and analysis of the Pleasant Valley Recreation and Park District (PVRPD) financial performance provides an overall review of the PVRPD financial activities for the fiscal year ended June 30, 2021. The intent of this narrative is to provide a complete overview of PVRPD's financial performance. Readers should review this in conjunction with the basic financial statements which follow this section.

FINANCIAL HIGHLIGHTS
GOVERNMENTAL FUNDS

- During the fiscal year ending June 30, 2021, PVRPD's government wide net position increased by \$815 thousand (2.61%), which includes assets, deferred outflows of resources, liabilities and deferred inflows of resources.
- Total overall revenue decreased by \$1.331 million (-11.77%) due to decreases in special assessments and Quimby Fees, operating grants & contributions, and other revenue.
- Total expenditures decreased by \$2.179 million. Salaries & Benefits decreased by \$230 thousand (6.27%), Materials & Services decreased by \$1.228 million (-25.55%) due to no expenses for the repairs/replacement of the Hill Fire 2018 damages to Cam Grove Park, decrease in COVID-19 refunds and COVID-19 expenses along with decreases in various other expense accounts. Capital Outlay decreased by \$731 thousand (-69.19%) and Debt Service increased by \$8 thousand (.83%).

OVERVIEW OF THIS FINANCIAL REPORT

The Government-wide financial statements are presented on an “economic resources” measurement focus and use an accrual basis of accounting. Accordingly, all of the PVRPD's assets and liabilities, including capital assets and long-term liabilities are included in the accompanying Statement of Net Position. The Statement of Net Position includes all of the District's investments in resources (Assets) and the obligations to creditors (Liabilities). The Statement of Activities presents changes in net position measuring the success over the past year and is used to determine credit worthiness.

Government-wide Financial Statements

Statement of Activities and Statement of Net Position

The Government-wide financial statements are designed to provide readers with a broad overview of the District's finances. The Statement of Net Position and the Statement of Activities answers the question if the District's financial position is improving or deteriorating. These statements include all assets, deferred outflow of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. These two statements report the District's net position and changes in them. The difference between the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, or net position, can measure the District's financial health.

Governmental Funds Financial Statements

Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

Fund financial statements are designed to report information about groupings or related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting, like other state and local governments, to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

statements, governmental funds financial statements focus on the short-term inflow and out-flow of spendable resources, as well as on balance of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to Basic Financial Statements

The notes provide additional information that is essential to fully understanding the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the District's budgetary status and funding progress of its retirement plan.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

Net position may serve, over time, as a useful indicator of a government's financial position. District assets and deferred outflows of resources are above liabilities and deferred inflows of resources by \$31.6 million as of June 30, 2021.

Condensed Statement of Net Position
June 30,

	<u>2021</u>	<u>2020</u>
Assets:		
Current Assets	\$ 13,751,716	\$ 12,238,938
Capital Assets	38,290,987	38,573,127
Total Assets	<u>52,042,703</u>	<u>50,812,065</u>
Deferred Outflows of Resources		
Pensions	1,354,980	1,117,043
Other Post Employment Benefits	280,401	96,406
Deferred Charge of Refunding	534,854	565,120
Total Def Outflows of Resources	<u>2,170,235</u>	<u>1,778,569</u>
Liabilities:		
Current Liabilities	457,289	582,345
Long-Term Due in 1 Year	599,335	637,562
Long-Term Due in more than 1 year	20,113,404	19,319,298
Total Liabilities	<u>20,170,028</u>	<u>20,539,205</u>
Deferred Inflows of Resources		
Pensions	611,596	670,556
Other Post Employment Benefits	188,739	215,872
Total Def Inflows of Resources	<u>800,335</u>	<u>886,428</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Net Position:

Net Investment in Capital Assets	25,255,987	26,248,127
Net Of Restricted & Unrestricted	<u>5,986,588</u>	<u>4,916,874</u>
Total Net Position	<u>\$ 32,242,575</u>	<u>\$ 31,165,001</u>

The largest portion of the District's net position reflects its net investment of \$26 million in capital assets (land, buildings, improvements, equipment, infrastructure, plus any construction in progress, all net of accumulated depreciation). The District uses these capital assets to provide services to citizens and they are not available for future spending.

The largest portion of the long-term liabilities of the District incurred in 2009 for the development of Pleasant Valley Fields Sports Complex formally known as Village at the Park. Certificates of Participation sold for an amount of \$12.6 million with a maturity date of June 30, 2039. In April 2017, the District refunded the 2009 Certificates of Participation in the amount of \$13.0 million with a maturity date of November 1, 2045. By refunding the COP the District saved \$644 thousand overall. In August 2012, the District obtained a bank loan in the amount of \$1.8 million for refinancing the CalPERS Side-Fund which will be paid off in 2022. (For more information on the long-term obligations see Notes 5, 6 and 10 in the Financial Statements).

The assets and deferred outflows of the District exceeded the liabilities and deferred inflows by \$32.2 million as of June 30, 2021 which is an increase of \$815 thousand (2.61%) from prior year.

Fiscal Year 2020-2021 was the continuation of the pandemic called COVID-19. This pandemic had carry over effects from FY 2019-2020 into FY 2020-2021. The District was forced to keep programs closed, events at a minimum and rent indoor facilities with restrictions.

Statement of Revenues, Expenditures and Changes in Fund Balances

As shown on the table on the following page, the District's net change in fund balance was \$1.632 million at fiscal year ended June 30, 2021. This increase is due to an overall increase in revenue received during the fiscal year of property tax, Hill Fire insurance claim, and the Recognized Obligation Payment Schedule (ROPS) payment. The overall expenses in personnel and services and supplies decreased due to a portion of FY20-21 experienced the continuation of COVID-19 pandemic and regulations that were put into place by County of Ventura Health Department.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Condensed Statement of Revenues, Expenditures and Changes in Fund Balances

	<u>2021</u>	<u>2020</u>
Revenues:		
Charges for Services	\$1,796,444	\$ 3,337,056
Operating Grants and Contributions	61,634	136,360
Capital Grants and Contributions	-0-	-0-
General Revenue		
Property Taxes	7,390,848	6,998,945
Investment Income	69,568	228,666
Other	664,060	612,709
	<hr/>	<hr/>
Total Revenues	9,982,494	11,313,736
Expenses:		
Recreation and Park Operations	8,350,035	10,529,945
	<hr/>	<hr/>
Excess of Revenue over (under) expenditures	1,632,459	783,791
	<hr/>	<hr/>
Net Change in Fund Balance	1,623,459	783,791
Fund Balance - Beginning of Year	11,744,191	10,960,400
	<hr/>	<hr/>
Fund Balance - End of Year	\$ 13,376,650	\$ 11,744,191

Charges for services includes programs, class fees, facility & other rental fees, cell tower income, senior services income, activity guide advertising income, indemnity income and Quimby Fees. The Charges for Services decreased by \$1.540 million (-46.17%)

Operating Grants (Habitat Conservation Fund) and Contributions decreased by \$74 thousand (-54.80%).

There was no Capital Grants and Contribution for 2020/2021.

Property tax revenue, the District's primary source of revenue, increased by \$391 thousand or 5.60%.

Investment income decreased by \$159 thousand (-69.60%) and Other Revenue increased by \$51 thousand (8.38%).

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

GOVERNMENTAL FUND FINANCIAL STATEMENT ANALYSIS

The focus of the District's governmental funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the close of fiscal year 2020-2021, Total Governmental Funds reported a combined ending fund balance of \$13.38 million, an increase of \$1.632 million in comparison with the prior year. Fund Balance is the net worth of a fund, found by calculating the assets and subtracting the liabilities. This increase is mainly due to the large decrease in expenditures during the fiscal year, due to the District not being able to run operations due to the COVID-19 pandemic.

The following are the District's major funds:

General Fund (Fund 10)

The General Fund is the District's primary operating fund. It showed a net change in fund balance (calculating the assets and subtracting the liabilities) of \$1.739 million (page 14 of the audit report) in fiscal year 2020-2021 in comparison to \$310 thousand for the year ended June 30, 2020. Again, this change is primarily due to a large drop in services and supplies (-37.84%) in the fiscal year which is due to the COVID-19 pandemic.

Revenues exceeded expenses by \$1.739 million for period ended 2020-2021.

Special Assessment District Special Revenue Fund (Fund 20)

The Special Assessment District Fund is used primarily for district-wide park landscape maintenance. It is also used to pay for a portion of the Park's personnel salaries and fringes. The Assessment District Fund showed a net change in fund balance of \$54 thousand. The revenue for period ended June 30, 2021, exceeded expenses by \$54 thousand.

Park Dedication Fees (Quimby Fund-Fund 30)

The Quimby Act was passed in 1975 and amended in 1982, this act requires developers to set aside land, donate a conservation easement or pay fees for park improvements. Revenues generated through the Quimby Act cannot be used for the operation of parks or personnel. Over the past 6 years the District has received Quimby Funds, however in fiscal year 2020-2021 the District did not received any Quimby Fees from developers.

CAPITAL ASSETS AND LONG TERM LIABILITIES

Capital Assets (net of accumulated depreciation)
 June 30,

	<u>2021</u>	<u>2020</u>
Land	\$ 22,732,253	\$ 22,732,253
PV Fields	\$ 14,007,861	\$ 14,007,861
Improvements	\$ 17,348,917	\$ 16,782,946
Equipment	\$ 2,590,444	\$ 2,671,241
Assessment Assets	\$ 128,560	\$ 128,560
Freedom Fields	\$ 2,019,161	\$ 2,019,161

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Construction in Progress	\$ 2,167,683	\$ 2,078,186
Depreciation	<u>\$ (22,703,892)</u>	<u>\$ (21,847,081)</u>
	\$ 38,290,987	\$ 38,573,127

Long-Term Liabilities

The District's long-term liabilities at June 30, 2021 is \$20.7 million. That is a \$756 thousand increase from the year ended June 30, 2020. There are three major sources of long-term debt obligations: (1) \$12.0 million for the development of Pleasant Valley Fields Sports Complex (2) Pension Liability \$6.6 million and (3) \$380 thousand loan for refinancing the CalPERS Side-Fund.

Outstanding Long-Term Liabilities

	<u>2021</u>	<u>2020</u>
Compensated Absences	\$ 464,807	\$ 450,830
Notes Payable-Pension Related debt	\$ 380,000	\$ 612,000
2017 Certificates of Participation	\$ 12,035,000	\$ 12,325,000
Certificates of Participation Premium	\$ 65,168	\$ 68,022
Capital lease payable- software	\$ 0	\$ 0
Other Post-Employment Benefits	\$ 1,116,798	\$ 862,217
Net Pension Liability	\$ 6,650,966	\$ 5,638,791
Total Outstanding Long-Term Liabilities	<u>\$ 20,712,739</u>	<u>\$ 19,956,860</u>

- *The actual discount rate for FY20-21 was 7%, the future discount rate has been lowered to 6.8%. The actual rate of investment return for FY20-21 was 21.3%.

ECONOMIC FACTORS

The District's primary revenue source is property taxes, which continues to improve each fiscal year. The District has seen an increase in property tax revenue and the current housing market continues to mirror the trend. Ventura County Assessor's tax appropriation showed a 5.6% increase for FY20-21 over the prior fiscal year. The District's personnel decreased by 6.27% and services and supplies decreased by 36.01% both of these being the result of the impact COVID-19 had on the District.

Managing District resources in an environment of unstable revenues compounded by increasing costs is a challenge facing the District. Consequently, resources for future capital maintenance, replacement, and new park and facility development must be either acquired from resources currently available in operating revenue, or additional revenue sources must be identified.

The state implemented pension reform on January 1, 2013, creating a third-tier retirement program with a new 2% at 62 formula for employees new to CalPERS. The District's other two plans are 2.5% at 55 and 2% at 60. On July 1, 2013, the Board of Directors took action that increased the employee contributions to the maximum allowed by state statute. One of the biggest economic factors for the District is the continued rising cost of CalPERS Unfunded Liability. For fiscal year 2021-2022 the District's payment to CalPERS will be \$516,970. This payment increased from prior year (\$434,065 FY20-21) as the District is working

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

to pay off the 2@60 and the 2@62 unfunded liability annually. This obligation to CalPERS will continue until the year 2044.

REQUEST FOR INFORMATION

The District's financial report is designed to provide citizens, taxpayers, creditors, and investors with a general overview of PVRPD's finances and show accountability for the money it receives. Questions regarding any of the information provided in this report or to request additional information, please contact the District's General Manager at the Pleasant Valley Recreation and Park District, 1605 E. Burnley Street, Camarillo, California 93010 or call (805) 482-1996.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021
 With Comparative Totals for June 30, 2020

	Total Governmental Activities	
	2021	2020
ASSETS		
Cash and investments	\$ 13,462,073	\$ 11,976,257
Accrued interest receivable	17,450	75,460
Accounts receivable	55,299	28,880
Property taxes and assessments receivable	211,274	152,499
Prepaid items	5,620	5,842
Capital assets - not being depreciated	24,899,936	24,810,439
Depreciable capital assets, net of accumulated depreciation	<u>13,391,051</u>	<u>13,762,688</u>
Total assets	<u>52,042,703</u>	<u>50,812,065</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	1,354,980	1,117,043
Other postemployment benefits	280,401	96,406
Deferred charge on refunding	534,854	565,120
Total deferred outflows of resources	<u>2,170,235</u>	<u>1,778,569</u>
LIABILITIES		
Accounts payable	226,105	188,034
Accrued salaries and benefits	27,984	198,322
Unearned revenue and customer deposits	120,977	108,391
Accrued interest payable	82,223	87,598
Long-term liabilities - due in one year		
Compensated absences	46,481	112,708
Pension related debt	250,000	232,000
Certificates of participation	300,000	290,000
Certificates of participation premium	2,854	2,854
Long-term liabilities - due in more than one year		
Compensated absences	418,326	338,122
Other postemployment benefits payable	1,116,798	862,217
Pension related debt	130,000	380,000
Certificates of participation	11,735,000	12,035,000
Certificates of participation premium	62,314	65,168
Net pension liability	<u>6,650,966</u>	<u>5,638,791</u>
Total liabilities	<u>21,170,028</u>	<u>20,539,205</u>
DEFERRED INFLOWS OF RESOURCES		
Pensions	611,596	670,556
Other postemployment benefits	188,739	215,872
Total deferred inflows of resources	<u>800,335</u>	<u>886,428</u>
NET POSITION		
Net investment in capital assets	26,255,987	26,248,127
Restricted	5,940,927	6,048,400
Unrestricted	<u>45,661</u>	<u>(1,131,526)</u>
Total net position	<u>\$ 32,242,575</u>	<u>\$ 31,165,001</u>

The accompanying notes are an integral part of this financial statement.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2021
With Comparative Totals for Fiscal Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position	2020
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants		
Governmental Activities:						
Recreation and park operations:	\$ 9,167,839	\$ 1,796,444	\$ 61,634	\$ -	\$ (7,309,761)	\$ (7,270,963)
Total governmental activities	\$ 9,167,839	\$ 1,796,444	\$ 61,634	\$ -	(7,309,761)	(7,270,963)
General Revenues:						
Property taxes					7,390,848	6,998,945
Investment earnings					69,508	228,666
Other revenues					664,060	612,709
Total general revenues					8,124,416	7,840,320
Change in net position					814,655	569,357
Net position - beginning of fiscal year					31,165,001	30,595,644
Prior period adjustment					262,919	
Net position - beginning of fiscal year-restated					31,427,920	30,595,644
Net position - end of fiscal year					\$ 32,242,575	\$ 31,165,001

The accompanying notes are an integral part of this financial statement.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021
With Comparative Totals for June 30, 2020

	General Fund	Assessment District Fund	Quimby Fund	Total Governmental Funds	
				2021	2020
ASSETS					
Cash and investments	\$ 7,517,947	\$ 1,001,601	\$ 4,942,525	\$ 13,462,073	\$ 11,976,257
Accrued interest receivable	5,067		12,383	17,450	75,460
Accounts receivable	30,268	25,031		55,299	28,880
Property taxes and assessments receivable	211,274			211,274	152,499
Prepaid expenditures	5,620			5,620	5,842
Total assets	<u>\$ 7,770,176</u>	<u>\$ 1,026,632</u>	<u>\$ 4,954,908</u>	<u>\$ 13,751,716</u>	<u>\$ 12,238,938</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable and accrued expenditures	\$ 185,492	\$ 40,553	\$ 60	\$ 226,105	\$ 188,034
Accrued salaries and benefits	27,984			27,984	198,322
Deposits	38,798			38,798	26,209
Unearned revenue	82,179			82,179	82,182
Total liabilities	<u>334,453</u>	<u>40,553</u>	<u>60</u>	<u>375,066</u>	<u>494,747</u>
Fund Balances					
Nonspendable:					
Prepays	5,620			5,620	5,842
Restricted:					
Specified park projects		986,079	4,954,848	5,940,927	6,048,400
Assigned:					
Compensated absences	464,807			464,807	450,830
Postemployment benefits payable	1,116,798			1,116,798	153,683
Pension-related debt	612,000			612,000	612,000
Unassigned	5,236,498			5,236,498	4,473,436
Total fund balances	<u>7,435,723</u>	<u>986,079</u>	<u>4,954,848</u>	<u>13,376,650</u>	<u>11,744,191</u>
Total liabilities and fund balances	<u>\$ 7,770,176</u>	<u>\$ 1,026,632</u>	<u>\$ 4,954,908</u>	<u>\$ 13,751,716</u>	<u>\$ 12,238,938</u>

The accompanying notes are an integral part of this financial statement.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
 SHEET TO THE STATEMENT OF NET POSITION
 JUNE 30, 2021

Total fund balances - governmental funds \$ 13,376,650

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation. Net capital assets consist of:

Capital assets	\$ 60,994,879	
Accumulated depreciation	(22,703,892)	
	<u>38,290,987</u>	38,290,987

Interest payable: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statements of activities, it is recognized in the period it is incurred. (82,223)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Certificates of participation	\$ (12,035,000)	
Certificates of participation premiums	(65,168)	
Notes payable-pension related debt	(380,000)	
Compensated absences	(464,807)	
Other postemployment benefits	(1,116,798)	
Net pension liability	<u>(6,650,966)</u>	(20,712,739)

In governmental funds, loss on refunding is recognized as an expenditure in the period incurred. In the government-wide statements, loss on refunding is amortized over the life of the debt. 534,854

Deferred outflows and inflows of resources relating to pensions and other postemployment benefits: In governmental funds, deferred outflows and inflows of resources relating to pensions and other postemployment benefits are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and other postemployment benefits reported.

Deferred inflows of resources relating to pensions	\$ (611,596)	
Deferred inflows of resources relating to other postemployment benefits	(188,739)	
Deferred outflows of resources relating to other postemployment benefits	280,401	
Deferred outflows of resources relating to pensions	<u>1,354,980</u>	<u>835,046</u>

Total net position - governmental activities \$ 32,242,575

The accompanying notes are an integral part of this financial statement.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FISCAL YEAR ENDED JUNE 30, 2021
 With Comparative Totals for Fiscal Year Ended June 30, 2020

	General Fund	Assessment District Fund	Quimby Fund	Total Governmental Funds	
				2021	2020
Revenues					
Property taxes	\$ 7,367,151	\$ 23,697	\$ -	\$ 7,390,848	\$ 6,998,945
Charges for services:					
Special assessments		1,178,294		1,178,294	1,132,490
Ordinance fees					1,356,700
Registration and other fees	253,452			253,452	433,882
Facility and other rental fees	364,698			364,698	413,984
Operating grants and contributions	61,634			61,634	136,360
Capital grants and contributions					
Investment earnings	31,026	291	38,191	69,508	228,666
Other revenues	664,060			664,060	612,709
Total revenues	<u>8,742,021</u>	<u>1,202,282</u>	<u>38,191</u>	<u>9,982,494</u>	<u>11,313,736</u>
Expenditures					
Salaries and benefits	3,405,290	28,491		3,433,781	3,663,647
Materials and services	2,985,357	593,599	12	3,578,968	4,806,985
Capital outlay	124,941		200,285	325,226	1,055,583
Debt service:					
Principal	232,000	290,000		522,000	491,000
Interest	254,501	235,559		490,060	512,730
Total expenditures	<u>7,002,089</u>	<u>1,147,649</u>	<u>200,297</u>	<u>8,350,035</u>	<u>10,529,945</u>
Excess of revenues over (under) expenditures	<u>1,739,932</u>	<u>54,633</u>	<u>(162,106)</u>	<u>1,632,459</u>	<u>783,791</u>
Other Financing Sources (Uses)					
Transfers in					242,434
Transfers out					(242,434)
Total other financing sources and uses					
Net change in fund balances	1,739,932	54,633	(162,106)	1,632,459	783,791
Fund balances - beginning of fiscal year	5,695,791	931,446	5,116,954	11,744,191	10,960,400
Fund balances - end of fiscal year	<u>\$ 7,435,723</u>	<u>\$ 986,079</u>	<u>\$ 4,954,848</u>	<u>\$ 13,376,650</u>	<u>\$ 11,744,191</u>

The accompanying notes are an integral part of this financial statement.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2021

Total net change in fund balances - governmental funds \$ 1,632,459

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets is less than depreciation expense.

Capital outlays which were capitalized as capital assets	\$ 325,226	
Depreciation expense	<u>(870,285)</u>	(545,059)

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The differences between compensated absences earned and compensated absences paid was: (13,977)

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. 522,000

In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized as interest over the life of the debt. Amortization of debt issue premium for the period was: 2,854

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during but owing from the prior period was: 5,375

In governmental funds, loss on debt refunding is recognized as an expenditure in the period they are incurred. In the government-wide statements, the loss is amortized over the life of the debt. Loss on refunding amortization for the period was: (30,266)

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis OPEB costs and actual employer contributions was: 31,425

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (790,156)

Total change in net position - governmental activities \$ 814,655

The accompanying notes are an integral part of this financial statement.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
 June 30, 2021
 With Comparative Totals for June 30, 2020

	Part-Time Employees Retirement Trust Fund	
	2021	2020
Assets		
Cash and investments	\$ 83,837	\$ 60,354
Total assets	<u>83,837</u>	<u>60,354</u>
Net Position		
Retirement funds payable to recipients	83,837	60,354
Total net position	<u>\$ 83,837</u>	<u>\$ 60,354</u>

The accompanying notes are an integral part of this financial statement.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiscal Year Ended June 30, 2021
 With Comparative Totals for Fiscal Year Ended June 30, 2020

	Part-Time Employees Retirement Trust Fund	
	2021	2020
Additions		
Contributions to retirement trust fund	\$ 61,580	\$ -
Investment earnings	40	143
Total revenues	<u>61,620</u>	<u>143</u>
Deductions		
Claims paid or payable to claimant:	<u>38,137</u>	<u>8,445</u>
Total deductions	<u>38,137</u>	<u>8,445</u>
Change in net position	23,483	(8,302)
Net position - beginning of fiscal year	<u>60,354</u>	<u>68,656</u>
Net position - end of fiscal year	<u>\$ 83,837</u>	<u>\$ 60,354</u>

The accompanying notes are an integral part of this financial statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Reporting Entity

The Pleasant Valley Recreation & Park District (the District) is located in and around the City of Camarillo, approximately 10 miles inland from the Pacific Ocean. The District was formed in January 1962 under the State Public Resource Code of California. The District serves an area of approximately 45 square miles and has grown from one park to 28 parks since its inception 59 years ago. Within the District, a variety of recreational facilities exist including: indoor swimming pool, lighted ball fields, tennis courts, racquetball courts, a running track, children's play equipment, picnic shelters, barbecues and much more. General administration and management of the District is under the direction of a five-member Board of Directors and a General Manager.

The District's basic financial statements include the operations of which the District's Board of Directors exercises oversight responsibility. There are no component units included in this report which meet the criteria of the GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, and No. 80.

B. Basis of Accounting, Measurement Focus, and Financial Statement Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

The *basic financial statements* of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole. These statements include separate columns for the governmental activities of the primary government. Eliminations have been made in the Statement of Activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of the District.

Government-wide financial statements are presented using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. *Basis of accounting* refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transaction are recognized in accordance with the requirements of GASB Statement No. 33.

The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Accounting, Measurement Focus, and Financial Statement Presentation (continued)

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all nonmajor funds are aggregated into one column, however the District has no nonmajor funds. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With the measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases, (i.e., revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net position.

Fiduciary funds are reported using the economic resources measurement focus.

Governmental Funds

In the fund financial statements, governmental funds are presented using the *modified - accrual basis of accounting*. Their revenues are recognized when they become *measurable* and *available* as net current position. *Measurable* means that the amounts can be estimated, or otherwise determined. *Available* means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. Revenue recognition is subject to the *measurable* and *availability* criteria for the governmental funds in the fund financial statements. *Exchange transactions* are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). *Locally imposed derived tax revenues* are recognized as revenues in the period in which the underlying exchange transaction, upon which they are based, takes place. *Imposed nonexchange transactions* are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. *Government-mandated and voluntary nonexchange transactions* are recognized as revenues when all applicable eligibility requirements have been met.

In the fund financial statements, governmental funds are presented using the *current financial resources measurement focus*. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net position. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered “available spendable resources,” since they do not represent net current position. Recognition of governmental fund type revenue represented by non-current receivables are deferred until they become current receivables. Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net position, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as *expenditures* in the fiscal year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as *other financing sources* rather than as a fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

When both restricted and unrestricted resources are combined in a fund, expenditures/expenses are considered to be paid first from restricted resources, and then from unrestricted resources.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Accounting, Measurement Focus, and Financial Statement Presentation (continued)

Governmental Funds (Continued)

The District reports the following major governmental funds:

- **General Fund** is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Assessment District Fund** is used for the assessment revenues and expenditures from a special assessment for specific park and recreation facilities and operations.
- **Quimby Fees Fund** is used to track the Quimby fees collected by the District.

The District reports the following fiduciary fund:

- **Part-Time Employees Retirement Trust Fund** holds funds in trust for part-time employees who are enrolled in the non-elective deferred compensation plan arrangement for the benefit of employees who are not covered by another retirement system maintained by the District (see Note 10).

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

C. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the AICPA, 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 and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. Investments and Investment Policy

The District has adopted an investment policy directing the General Manager to deposit funds in financial institutions. No more than 30% of the District's total investment portfolio will be invested in a single security type or with a single financial institution with the exceptions of U.S. Government Treasury securities, Ventura County Investment Pool and LAIF. Investments are to be made in the following areas:

U.S. Government Securities	Repurchase Agreements
Banker's Acceptances	Local Agency Investment Fund (LAIF)
Commercial Paper	Money Market Accounts
Negotiable Certificates of Deposit	Savings Deposits
Ventura County Investment Pool	

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income is comprised of investment earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

Local Agency Investment Fund

LAIF is regulated by California Government Code (Code) Section 16429 and is under the management of the State of California Treasurer's Office with oversight provided by the Local Agency Investment Advisory Board.

LAIF is carried at fair value based on the value of each participating dollar as provided by LAIF. The fair value of the District's position in LAIF is the same as the value of its pooled shares. Investments in securities of the U.S. government or its agencies are carried at fair value based on quoted market prices. Bank balances are secured by the pledging of a pool of eligible securities to collateralize the District's deposits with the bank in accordance with the Code.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes and Special Assessments

The County of Ventura Assessor's Office assesses all real and personal property within the County each year. The County of Ventura Tax Collector's Office bills and collects the District's share of property taxes and special assessments. The County of Ventura Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of county-wide assessed valuations.

Property taxes and special assessments receivable at year-end are related to property taxes collected by the County of Ventura which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	January 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

F. Prepaid Items

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

G. Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are PV Fields assets, land, buildings, building improvements, equipment, furniture and fixtures and vehicles. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated fair value at the date of donation. Capital outlay is recorded as expenditures of the governmental funds and as capital assets in the government-wide financial statements to the extent the District's capitalization threshold is met. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Description	Years	Description	Years
PV Fields — Buildings	39	Land improvements	15
PV Fields — Land grading	39	Assessment assets	15
PV Fields — Land improvements	39	Buildings, structures and improvements	10 to 39
PV Fields — Lighting	39	Furniture fixtures and office equipment	5 to 7
PV Fields — Other assets	5	Machinery and heavy equipment	3 to 10
PV Fields — Playground equipment	15	Playground equipment	15
PV Fields — Turf and landscaping	10	Vehicles	5
FB Fields — Ball Fields	20	FB Fields — Land improvements	20
FB Fields — Lighting	20	FB Fields — Land Grading	20
FB Fields — Turf and Landscape	20		

H. Compensated Absences

The District's policy is to permit full-time and part-time year-round employees to accumulate earned vacation time, sick leave, and compensating time. Earned vacation time shall be earned by each employee subject to the accrual limitations and policies as follows for union employees:

Years of Service	Annual Accrual Hours	Maximum Accrual Hours
Less than 5 years of service	80	240
Over 5 years but less than 11	120	360
Over 11 years but less than 12	128	384
Over 12 years but less than 13	136	408
Over 13 years but less than 14	144	432
Over 14 years but less than 16	152	456
16 years or more	160	480
Part-time year-round	40	80

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Compensated Absences (continued)

For non-union employees, each employee is subject to the accrual limitations below for full-time and part-time year-round respectively:

<u>Years of Service</u>	<u>Annual Accrual</u>	<u>Maximum Accrual</u>
0-5 Years	80	160
6-8 Years	100	200
9-12 Years	120	240
13-15 Years	140	280
15+ Years	160	320

<u>Years of Service</u>	<u>Annual Accrual</u>	<u>Maximum Accrual</u>
0-5 Years	60	80
6-8 Years	75	100
9-12 Years	90	120
13-15 Years	105	140
15+ Years	120	160

Sick leave that is not used shall accumulate during subsequent years without limitation for full-time employees and will be capped at 80 hours for part-time year-round employees. Sick leave cannot be converted to vacation time, but in order to reward employees who do not utilize all of their sick leave, the District will compensate employees with 10 plus years of employment fifty percent (50%) of the unused sick leave up to 1,000 hours; employees with 5-10 years of service will be compensated at twenty-five percent (25%) of the unused sick leave up to 500 hours.

I. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Pleasant Valley Recreation and Park District's California Public Employee's Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' 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 in accordance with the benefit terms. Investments are reported at fair value.

J. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has three items which qualify for reporting in this category; refer to Notes 7, 8 and Note 12 for a detailed listing of the deferred outflows of resources the District has reported.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Note 7 and Note 8 for a detailed listing of the deferred inflows of resources the District has reported.

K. Budgets

The budget is reported on the same basis as the fund types and on a basis consistent with accounting principles generally accepted in the United States of America. Additional appropriations or other changes during the fiscal year may be submitted by the department for Board review and approval.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

M. Fund Balances

In the financial statements, governmental funds report fund balances as non-spendable, restricted, committed, assigned or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

- Non-spendable fund balance — amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance — amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions enabling legislation.
- Committed fund balance — amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Directors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance — amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.
- Unassigned fund balance — the residual classification for the District's general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Board of Directors establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by the unrestricted, committed, assigned and unassigned resources as they are needed.

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Comparative Data/Totals Only

Comparative total data for the prior fiscal year has been presented in certain accompanying financial statements in order to provide an understanding of the changes in the District's financial position and operations. Also, certain prior fiscal amounts have been reclassified to conform to the current fiscal year financial statements presentation.

O. Other Post-Employment Benefits (OPEB)

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

P. Amortization of Loss on Refunding

The loss on refunding is being amortized on the straight line method over the life of the bonds in the government-wide financial statements.

Q. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 92	"Omnibus 2020"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provision of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. Future Accounting Pronouncements (continued)

Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 97	"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32"	The provision of this statement except for paragraphs 6-9 are effective for fiscal years beginning after December 15, 2019. Paragraph 6-9 is effective for fiscal years beginning after June 15, 2021.

NOTE 2 - CASH AND INVESTMENTS

Cash at June 30, 2021, consists of the following:

Cash on hand	\$ 892
Deposits held with financial institutions	2,632,611
Investments	<u>10,912,407</u>
Total cash and investments	<u>\$ 13,545,910</u>

Cash and investments are presented on the accompanying basic financial statements, as follows below:

Cash and investments, statement of net position	\$ 13,462,073
Cash and investments, statement of fiduciary net position	<u>83,837</u>
Total cash and investments	<u>\$ 13,545,910</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in LAIF and the Ventura County Investment Pool, these are measured under Level 2.

Authorized Deposits and Investments

Under provisions of the District's investment policy, and in accordance with Section 53601 of the California Government Code, the District may invest in certain types of investments as listed in Note 1(D) to the financial statements.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The longer the maturity of an investment has the greater its fair value is sensitive to changes in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

PLEASANT VALLEY RECREATION AND PARK DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 2 - CASH AND INVESTMENTS (continued)

Interest Rate Risk (Continued)

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
State investment pool (LAIF)	\$ 2,320,505	\$ 2,320,505	\$ -	\$ -	\$ -
Ventura County Investment Pool	8,591,902	8,591,902			
	<u>\$ 10,912,407</u>	<u>\$ 10,912,407</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Credit Risk

State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District has no investment policy that would further limit its investment choices. LAIF investment funds are unrated.

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Fiscal Year End</u>			
			<u>AAA</u>	<u>A+</u>	<u>Baa</u>	<u>Not Rated</u>
State investment pool (LAIF)	\$ 2,320,505	N/A	\$ -	\$ -	\$ -	\$ 2,320,505
Ventura County Investment Pool	8,591,902	N/A				8,591,902
	<u>\$ 10,912,407</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,912,407</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of the total

District's investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of the Federal Depository Insurance Corporation's limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or governmental investment pools (such as LAIF and the Ventura County Investment Pool).

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 2 - CASH AND INVESTMENTS (continued)

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying basic financial statements at the amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The LAIF is a special fund of the California State Treasury through which local governments may pool investments. Each entity may invest up to \$50,000,000 in the fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within twenty-four hours without loss of interest. Investments with LAIF are secured by the full faith and credit of the State of California.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2021, was as follows:

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Prior Period</u> <u>Adjustment</u>	<u>Balance</u> <u>June 30, 2021</u>
Non-depreciable capital assets					
Land	\$ 22,732,253	\$ -	\$ -	\$ -	\$ 22,732,253
Construction in progress	2,078,186	216,365		(126,868)	2,167,683
Total non-depreciable capital assets	<u>\$ 24,810,439</u>	<u>\$ 216,365</u>	<u>\$ -</u>	<u>\$ (126,868)</u>	<u>\$ 24,899,936</u>
Depreciable capital assets:					
PV Fields-Buildings	3,849,407				3,849,407
PV Fields-Land grading	807,164				807,164
PV Fields-Land improvements	4,390,266				4,390,266
PV Fields-Lighting	2,271,285				2,271,285
PV Fields-Other assets	49,626				49,626
PV Fields-Playground equipment	86,177				86,177
PV Fields-Turf and landscaping	2,553,936				2,553,936
Freedom ball fields	516,963				516,963
Freedom ball fields lighting	225,128				225,128
Freedom ball fields land grading	305,852				305,852
Freedom ball fields turfs & landscaping	518,363				518,363
Freedom ball fields land improvements	452,855				452,855
Land improvements	8,070,330			(33,201)	8,037,129
Assessment assets	128,560				128,560
Buildings, structures and improvements	8,712,616			599,172	9,311,788
Furniture, fixtures and office equipment	357,145	70,565			427,710
Machinery and heavy equipment	458,188	38,296		(6,225)	490,259
Playground equipment	1,463,958			(221,549)	1,242,409
Vehicles	391,950			38,116	430,066
Total depreciable capital assets	<u>35,609,769</u>	<u>108,861</u>	<u>-</u>	<u>376,313</u>	<u>36,094,943</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 3 – CAPITAL ASSETS (continued)

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Prior Period</u> <u>Adjustment</u>	<u>Balance</u> <u>June 30, 2021</u>
Accumulated depreciation:					
PV Fields-Buildings	1,028,155	98,702			1,126,857
PV Fields-Land grading	215,592	20,697			236,289
PV Fields-Land improvements	1,172,614	112,571			1,285,185
PV Fields-Lighting	606,646	58,238			664,884
PV Fields-Other assets	40,125	333			40,458
PV Fields-Playground equipment	59,844	5,745			65,589
PV Fields-Turf and landscaping	2,553,936				2,553,936
Freedom ball fields	193,860	25,848			219,708
Freedom ball fields lighting	84,420	11,256			95,676
Freedom ball fields land grading	114,697	15,293			129,990
Freedom ball fields turfs & landscaping	194,385	25,918			220,303
Freedom ball fields land improvements	169,813	22,643			192,456
Land Improvements	7,520,597	87,925		(40,658)	7,567,864
Assessment assets	129,524			(964)	128,560
Buildings, structures and improvements	5,960,427	290,730		31,035	6,282,192
Furniture, fixtures and office equipment	344,448	14,467			358,915
Machinery and heavy equipment	436,118	5,715			441,833
Playground equipment	635,937	64,183		14,769	714,889
Vehicles	385,943	10,021		(17,656)	378,308
Total accumulated depreciation	<u>21,847,081</u>	<u>870,285</u>		<u>(13,474)</u>	<u>22,703,892</u>
Total depreciable capital assets, net	<u>\$ 13,762,688</u>	<u>\$ (761,424)</u>	<u>\$ -</u>	<u>\$ 389,787</u>	<u>\$ 13,391,051</u>
Total capital assets, net	<u>\$ 38,573,127</u>	<u>\$ (545,059)</u>	<u>\$ -</u>	<u>\$ 262,919</u>	<u>\$ 38,290,987</u>

Depreciation expense for the fiscal year ended June 30, 2021, was \$870,285.

NOTE 4 – PENSION RELATED DEBT – CALPERS SIDE-FUND

As of June 30, 2003, CalPERS implemented risk-pooling for the District's agent multiple-employer public employee defined benefit pension plan. As a result, the District's defined benefit pension plan with CalPERS converted from an agent multiple-employer plan to a cost sharing multiple-employer plan. This change in the type of the plan created the CalPERS Side-Fund, which CalPERS financed at a 7.75% interest rate. CalPERS actuarially calculated the amount needed to bring the District into the cost sharing multiple-employer plan on an equal basis with other governmental agencies who had less than 100 active and retired employees combined. The reason that CalPERS switched these governmental agencies into the cost sharing multiple-employer plan was to smooth the annual costs related to the pension benefit over a longer period of time resulting in a lower cost of service to the governmental agencies.

A portion of the District's annual required contributions to CalPERS are actuarially determined and shared by all governmental agencies within the cost sharing risk pool. Also, the District is required to make annual payments to pay-down the CalPERS Side-Fund, as well. The responsibility for paying-down the District's CalPERS Side-Fund is specific to the District and is not shared by all governmental agencies within the cost sharing risk pool. Therefore, the Side Fund falls under the definition of pension related debt, as described in GASB Statement No. 27 and recorded as liability on the District's financial statements.

On August 31, 2012, the District refinanced the pension-related debt (CalPERS side-fund liability) of \$1,881,661 to lower the interest rate to 4.450% which resulted in an economic gain of \$692,862 from the interest expense savings on the pension-related debt. The cost of debt issuance was \$48,443. Principal and interest are payable semi-annually on August 31 and February 28 each fiscal year as follows on the next page:

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 4 – PENSION RELATED DEBT – CALPERS SIDE-FUND (continued)

Fiscal Year			
Ending June 30,	Principal	Interest	Total
2022	\$ 250,000	\$ 14,218	\$ 264,218
2023	130,000	2,893	132,893
Total	\$ 380,000	\$ 17,111	\$ 397,111

NOTE 5 – CERTIFICATES OF PARTICIPATION – SERIES 2017

On April 11, 2017, the District issued \$13,010,000 of refunding Certificates-of-Participation, with interest rates ranging from 2% to 5%. The proceeds were used to refund the 2009 certificates of \$12,130,000. The District had an accounting loss on the bond funding of \$880,000 which is being amortized over the life of the 2009 issuance. The District realized an economic gain of \$644,446 on the refunding.

The certificates mature November 1, 2045, as follows:

Fiscal Year			
Ending June 30,	Principal	Interest	Total
2022	\$ 300,000	\$ 453,519	\$ 753,519
2023	310,000	443,519	753,519
2024	325,000	428,519	753,519
2025	340,000	413,519	753,519
2026	350,000	403,418	753,418
2027-2031	1,945,000	1,821,638	3,766,638
2032-2036	2,305,000	1,455,750	3,760,750
2037-2041	2,780,000	962,400	3,742,400
2042-2046	3,380,000	348,399	3,728,399
Total	\$ 12,035,000	\$ 6,730,681	\$ 18,765,681

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE OTHER THAN PENSIONS

Plan Description

The District pays a portion of the cost of health insurance for retirees under any group plan offered by CalPERS, subject to certain restrictions as determined by the District. The District offers post-employment medical benefits to retired employees who satisfy the eligibility rules (5-years of service). Dependents are also eligible to receive benefits. Retirees may enroll in any plan available through the District's CalPERS medical program. The contribution requirements of Plan members and the District are established and may be amended by the Board of Directors. The District will reimburse the retiree for retiree and/or retiree's dependent health insurance premiums (medical) up to a maximum of \$128 per month. At June 30, 2021, there were forty-four eligible employees, with seven retirees currently receiving benefits.

Funding Policy

The District accounts for this benefit on a pay-as-you-go basis. Postemployment expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. For the fiscal year ended June 30, 2021, the District paid \$31,245 in contributions. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement Number 75.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)

Employees Covered

As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the District’s plan:

Active plan members	44
Inactive plan members of	7
	51

OPEB Liability

The District’s OPEB Liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB Liability was determined by an actuarial valuation as of June 30, 2019. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.25%
Healthcare cost trend rate	6.95% pre age 65, 4.6% post 65
Assumed wage inflation	2.26%
General inflation rate	2.26%

Pre-retirement mortality rates used in this valuation are those used in the most recent CalPERS valuations.

Discount rate. GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments to the extent that the OPEB plan’s fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher- to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan’s fiduciary net position (if any) and the amount of projected benefit payments is compared to each period of projected benefit payments. The discount rate used to measure the District’s total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Long-Term Expected Return of Plan Investments (if any)	Municipal Bond 20 Year High Grade Rate Index	Discount Rate
June 30, 2021	June 30, 2020	N/A	3.50%	2.21%

Change in Assumptions: The discount rate used to calculate OPEB liability was changed from 3.5% to 2.21% from the measurement period ending June 30, 2019 to the measurement period ending June 30, 2020.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)

Changes in the OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2020 (Valuation Date June 30, 2019)	\$ 862,217
Changes recognized for the measurement period:	
Service cost	37,974
Interest cost	30,962
Difference between expected and actual experience	380
Changes of assumptions	216,690
Benefit payments	<u>(31,425)</u>
Net Changes	<u>254,581</u>
Balance at June 30, 2021 (Measurement Date June 30, 2020)	<u>\$ 1,116,798</u>

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage point higher (3.21%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
OPEB Liability	\$ 1,337,856	\$ 1,116,798	\$ 943,145

Sensitivity of the OPEB liability to changes in the healthcare cost trend rates. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
OPEB Liability	\$ 921,780	\$ 1,116,798	\$ 1,375,367

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$67,051. As of the fiscal year ended June 30, 2021, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 23,598	\$ -
Difference between expected and actual experience	347	91,923
Change in assumptions	256,456	96,816
	<u>\$ 280,401</u>	<u>\$ 188,739</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to OPEB liability to be recognized in future periods in a systematic and rational manner. \$23,598 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022.

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows on the following page:

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (continued)

<u>Fiscal year ending June 30,</u>	<u>Amount</u>
2022	\$ (1,885)
2023	(1,885)
2024	(1,885)
2025	(1,885)
2026	(1,885)
Thereafter	77,489
	<u>\$ 68,064</u>

NOTE 7 – PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District’s Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2021, are summarized as follows:

	<u>Miscellaneous</u>		
	<u>Prior to</u>	<u>March 12, 2011</u>	<u>On or after January</u>
Hire Date	<u>March 12, 2011</u>	<u>through</u>	<u>1, 2013</u>
Benefit formula	2.5% @ 55	March 12, 2011 through December 31, 2012	2% @ 60
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	50-65	52-67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	8%	7%	6.250%
Required employer contribution rates	11.742% + 400,092	8.794% + \$453	7.732% + \$1,147

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an

NOTE 7 – PENSION PLAN (continued)

A. General Information about the Pension Plans (continued)

Contributions (continued)

additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$214,570 for the fiscal year ended June 30, 2021.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability of \$6,650,966 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard roll-forward procedures. The District's proportion 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 Pension Plan participants, actuarially determined. At June 30, 2021, the District's proportion was 0.15768% and at June 30, 2020 the District's proportion was 0.14081%, an increase of 0.01687%.

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$997,588. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 342,744	\$ -
Changes in assumptions		47,437
Net difference between projected and actual earnings on retirement plan investments	197,577	
Changes in proportion and differences between District contributions and proportionate share of contributions		564,159
Adjustment due to differences in proportion	600,089	
District contributions subsequent to the measurement date	214,570	
	\$ 1,354,980	\$ 611,596

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner. \$214,570 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 fiscal year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

Fiscal Year Ending June 30,	Amount
2022	\$ 111,774
2023	161,043
2024	161,234
2025	94,763
	\$ 528,814

NOTE 7 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return (1)	7.00%
Mortality (2)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	2% until PPPA floor on purchasing power applies 2.50% thereafter

(1) Net of pension plan investment and administrative expenses including inflation.

(2) The mortality table used was developed based on CalPERS' specific data.

The table includes 15 years of mortality improvements using MP 2016 published by the Society of Actuaries. For more details on this table please refer to the 2017 experience study report.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would be most likely resulted in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2022. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2021-22 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

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 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 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 one percent.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 7 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Discount Rate (continued)

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. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100%</u>		

(a) An expected inflation of 2.00% was used for this period.

(b) An expected inflation of 2.92% was used for this period.

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

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1- percentage point higher (8.15 percent) than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension plan liability	\$ 9,634,616	\$ 6,650,966	\$ 4,185,669

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to Pension Plan

At June 30, 2021, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2021.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 8 – LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the fiscal year ended June 30, 2021:

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021	Due within One year
Compensated absences	\$ 450,830	\$ 111,998	\$ (98,021)	\$ 464,807	\$ 46,481
Notes payable - pension related debt	612,000		(232,000)	380,000	250,000
2017 Certificates of participation	12,325,000		(290,000)	12,035,000	300,000
Certificates of participation premium	68,022		(2,854)	65,168	2,854
Other post employment benefits	862,217	285,826	(31,245)	1,116,798	
Net pension liability	5,638,791	1,178,924	(166,749)	6,650,966	
Total	<u>\$ 19,956,860</u>	<u>\$ 1,576,748</u>	<u>\$ (820,869)</u>	<u>\$ 20,712,739</u>	<u>\$ 599,335</u>

NOTE 9 – DEFERRED COMPENSATION SAVINGS PLAN – FULL-TIME EMPLOYEES

For the benefit of its employees, the District participates in two 457 Deferred Compensation Programs (Programs). The purpose of these Programs is to provide deferred compensation for public employees that elect to participate in the Programs. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors. Fair value of the plan assets held in trust by ICMA Retirement Corporation and MetLife at June 30, 2021 was \$1,500,252 and \$83,837 respectively.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

NOTE 10 – DEFERRED COMPENSATION SAVINGS PLAN – PART-TIME EMPLOYEES

Part-time employees are covered by a deferred compensation plan in accordance with Internal Revenue Code Section 457 (Plan). The Plan is a non-elective deferred compensation arrangement for the benefit of employees who are not covered by another retirement system maintained by the District. Under the Plan, an eligible Participant accrues a monthly benefit that is equal to one-twelfth (1/12) of an amount equal to 2% of the Participant's average annual compensation times years of service up to 30 years. Distributions from the Plan are made only when the Participant has separated from service and the Participant's accrued benefits are non-forfeitable.

With certain limitations, a Participant may elect the time and manner by which his or her deferred amounts will be distributed. The election must be made prior to the date any such amounts become payable to the Participant. If the Participant fails to make a timely election concerning distribution of the deferred amounts, the amounts shall be in a lump sum distribution as prescribed by the Plan. The manner and time of benefit payout must meet the distribution requirements of the Internal Revenue Code Section 401(a) and 457(d)(2).

The Plan provides that all amounts deferred under the Plan, all property and rights purchased with such amounts, and all income attributable to such amounts, or rights will remain (until made available to the participant) solely the property and rights of the District, subject only to claims of such District's general creditors. The rights of any Participant or beneficiary to payments pursuant to the Plan are non-assignable, and his interest in benefits under the Plan is not subject to attachment, garnishment or other legal process. Currently, one retired employee is receiving monthly benefit check from this Plan and three retired employees are receiving an annual benefit.

In 2011, the assets of the Plan were transferred to the Part-Time Employees Retirement Trust Fund, with the District remaining the trustee of the Plan, and held as a fiduciary fund of the District in the accompanying financial statements.

NOTE 11 – DEFERRED OUTFLOWS OF RESOURCES-REFUNDING OF DEBT

At June 30, 2021, deferred outflows of resources, reported in the statement of net position relating to the defeasance of the 2009 certificates of participation, consisted of the following:

	<u>Governmental Activities</u>
Deferred charge of refunding	<u>\$ 534,854</u>

NOTE 12 – RISK MANAGEMENT

The District is a member of the Park and Recreation District Employee Compensation with the California Association for Park and Recreation Insurance (CAPRI).

A. Description of CAPRI

CAPRI is comprised of 63 members and is organized under a Joint Exercise Powers Agreement pursuant to the California Government Code. The purpose of the CAPRI is to arrange and administer programs of insurance, risk management, and loss prevention for the pooling of self-insured losses and to purchase excess insurance coverage.

CAPRI is governed by a separate board of directors, which is comprised of seven directors elected from the member districts. The board controls the operations of CAPRI, including selection of management and approval of operating budgets.

B. Self-Insurance Programs of CAPRI

General and auto liability, public officials and employees' liability programs have total risk financing insurance limits of \$1,000,000 with various deductibles of \$2,000 to \$20,000 per occurrence. Excess insurance has been purchased by the District above the self-insurance limits. In addition to the above, the District also has the following insurance coverage:

- All-Risks property loss coverage including boiler and machinery coverage, is subject to a \$2,000 deductible per occurrence payable by the District.
- Flood and earthquake coverage with an annual aggregate limit of \$5,000,000 per occurrence for earthquakes and \$10,000,000 for flood for all member districts. The deductible for all loss or damage arising from the risks of flood is \$20,000 and/or earthquake is \$50,000 per occurrence or 5% of the value of the building, contents and/or structure, whichever is greater.
- Workers' compensation insurance up \$350,000 limits.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending June 30, 2020, 2019, and 2018. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2021, 2020, and 2019.

NOTE 13 – CONTINGENCIES

Litigation

In the ordinary course of operations, the District is subject to other claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters will not materially affect its financial condition.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$262,919 was made to adjust capital assets accounts.

REQUIRED SUPPLEMENTARY INFORMATION

PLEASANT VALLEY RECREATION AND PARK DISTRICT

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For Fiscal Year Ended June 30, 2021

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Property taxes	\$ 6,561,872	\$ 6,561,872	\$ 7,367,151	\$ 805,279
Charges for services:				
Registration and other fees	780,497	780,497	253,452	(527,045)
Facility and other rental fees	527,785	527,785	364,698	(163,087)
Operating grants and contributions			61,634	61,634
Investment earnings	46,500	46,500	31,026	(15,474)
Other revenues	297,795	297,795	664,060	366,265
Total revenues	<u>8,214,449</u>	<u>8,214,449</u>	<u>8,742,021</u>	<u>527,572</u>
Expenditures				
Salaries and benefits	4,751,568	4,751,568	3,405,290	1,346,278
Materials and services	2,739,920	2,739,920	2,985,357	(245,437)
Capital outlay	464,000	464,000	124,941	339,059
Debt service:				
Principal			232,000	(232,000)
Interest	229,760	229,760	254,501	(24,741)
Total expenditures	<u>8,185,248</u>	<u>8,185,248</u>	<u>7,002,089</u>	<u>1,183,159</u>
Net change in fund balance	29,201	29,201	1,739,932	1,710,731
Fund balance - beginning of fiscal year	<u>5,695,791</u>	<u>5,695,791</u>	<u>5,695,791</u>	
Fund balance - end of fiscal year	<u>\$ 5,724,992</u>	<u>\$ 5,724,992</u>	<u>\$ 7,435,723</u>	<u>\$ 1,710,731</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT

SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For Fiscal Year Ended June 30, 2021

	Assessment District Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Charges for services:				
Special assessments	\$ 1,150,444	\$ 1,150,444	\$ 1,178,294	\$ 27,850
Property taxes			23,697	23,697
Investment earnings	1,078	1,078	291	(787)
Total revenues	<u>1,151,522</u>	<u>1,151,522</u>	<u>1,202,282</u>	<u>50,760</u>
Expenditures				
Salaries and benefits	30,134	30,134	28,491	1,643
Materials and services	600,974	600,974	593,599	7,375
Debt service:				
Principal	275,000	275,000	290,000	(15,000)
Interest	242,434	242,434	235,559	6,875
Total expenditures	<u>1,148,542</u>	<u>1,148,542</u>	<u>1,147,649</u>	<u>893</u>
Net change in fund balance	2,980	2,980	54,633	51,653
Fund balance - beginning of fiscal year	<u>931,446</u>	<u>931,446</u>	<u>931,446</u>	
Fund balance - end of fiscal year	<u>\$ 934,426</u>	<u>\$ 934,426</u>	<u>\$ 986,079</u>	<u>\$ 51,653</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
Last 10 Years*
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Measurement Period	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB liability			
Service Cost	\$ 37,974	\$ 31,909	\$ 32,780
Interest on the total OPEB liability	30,962	33,481	31,031
Actual and expected experience difference	380	(100,820)	
Changes in assumptions	216,690	71,218	(51,070)
Benefit payments	<u>(31,425)</u>	<u>(13,465)</u>	<u>(13,532)</u>
Net change in total OPEB liability	\$ 254,581	\$ 22,323	\$ (791)
Total OPEB liability-beginning	<u>862,217</u>	<u>839,894</u>	<u>840,685</u>
Total OPEB liability-ending	<u>\$ 1,116,798</u>	<u>862,217</u>	<u>839,894</u>
Covered Payroll	\$2,386,027	\$ 2,356,224	\$2,474,831
Total OPEB Liability as a percentage of covered payroll	46.81%	36.59%	33.94%
Measurement Period	<u>2018</u>		
Total OPEB liability			
Service Cost	\$ 37,677		
Interest on the total OPEB liability	26,847		
Actual and expected experience difference	(15,167)		
Changes in assumptions	(107,163)		
Benefit payments	<u>(11,571)</u>		
Net change in total OPEB liability	(69,377)		
Total OPEB liability-beginning	<u>910,062</u>		
Total OPEB liability-ending	<u>\$ 840,685</u>		
Covered Payroll	\$2,491,745		
Total OPEB Liability as a percentage of covered payroll	33.74%		

*-Fiscal year 2018 was the first year of implementation, therefore only four years are shown.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

The District's contributions for the fiscal year ended June 30, 2021 was \$31,425. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore, the District does not need to comply with the GASB 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2020 was \$13,465. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore, the District does not need to comply with the GASB 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2019 was \$13,532. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore, the District does not need to comply with the GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year June 30, 2018 was \$11,571. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2018, therefore, the District does not need to comply with the GASB 75's Required Supplementary Information requirements.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2021

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability	0.06113%	0.05503%	0.05421%	0.04712%
Proportionate share of the net pension liability	\$ 6,650,966	\$ 5,638,791	\$ 5,244,080	\$ 4,673,053
Covered- payroll	\$ 2,311,561	\$ 2,397,349	\$ 2,491,745	\$ 2,333,876
Proportionate share of the net pension liability as percentage of covered payroll	287.73%	235.21%	210.46%	200.23%
Plan's total pension liability	\$ 43,702,930,887	\$41,426,453,489	\$38,944,855,364	\$ 37,161,348,332
Plan's fiduciary net position	\$ 32,822,501,335	\$31,179,414,067	\$29,308,589,559	\$ 27,244,095,376
Plan fiduciary net position as a percentage of the total pension liability	75.10%	75.26%	75.26%	73.31%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability	0.05434%	0.05172%	0.04365%	
Proportionate share of the net pension liability	\$ 4,701,684	\$ 3,550,158	\$ 2,715,962	
Covered- payroll	\$ 2,100,839	\$ 2,058,236	\$ 2,127,640	
Proportionate share of the net pension liability as percentage of covered payroll	223.80%	172.49%	127.65%	
Plan's total pension liability	\$ 33,358,627,624	\$31,771,217,402	\$30,829,966,631	
Plan's fiduciary net position	\$ 24,705,532,291	\$24,907,305,871	\$24,607,502,515	
Plan fiduciary net position as a percentage of the total pension liability	74.06%	78.40%	79.82%	

Notes to Schedule:

Changes in assumptions-In 2018, inflation was changed from 2.75% to 2.50% and individual salary increases and overall payroll growth were reduced from 3.00% to 2.75%.

Changes in assumptions-In 2017, as part of the Asset Liability Management review cycle, the discount rate was changed from 7.65% to 7.15%.

Changes in assumptions-In 2016, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

Changes in assumptions - In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

*- Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2021

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 214,570	\$ 166,749	\$ 365,356	\$ 367,229
Contribution in relation to the actuarially determined contributions	<u>(214,570)</u>	<u>(166,749)</u>	<u>(365,356)</u>	<u>(367,229)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered- payroll	\$ 2,304,893	\$2,311,561	\$2,397,349	\$2,491,745
Contributions as a percentage of covered payroll	9.31%	7.21%	15.24%	14.74%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Contractually required contribution (actuarially determined)	\$ 364,537	\$ 347,493	\$ 273,584	
Contribution in relation to the actuarially determined contributions	<u>(364,537)</u>	<u>(347,493)</u>	<u>(273,584)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered- payroll	\$ 2,333,876	\$2,100,839	\$2,058,236	
Contributions as a percentage of covered payroll	15.62%	16.54%	13.29%	

Notes to Schedule

Valuation Date:	6/30/2014
Methods and assumptions used to determine contribution rates:	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.5% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) 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. For more details on this table please refer to the 2014 experience study report.

Valuation Date:	6/30/2015
Discount Rate	7.65%
Valuation Date:	6/30/2016
Discount Rate	7.375%
Valuation Date:	6/30/2017
Discount Rate	7.250%
Valuation Date:	6/30/2018
Discount Rate	7.000%

*- Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT**

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Dylan Gunning, MPA, CPRP Administrative Analyst

DATE: April 6, 2022

**SUBJECT: CONSIDERATION OF PROFESSIONAL SERVICE
CONTRACT WITH INTERNET AND VoIP SERVICES
PROVIDER**

SUMMARY

Pleasant Valley Recreation and Park District has been provided with internet and voice-over-IP (VoIP) services from Advantage Telecom for the past three years. The current contract is approaching its expiration date in July 2022, leading the District to initiate the Request for Proposal process in February 2022. District staff received multiple proposals from service providers, and after reviewing each, District staff is proposing to enter into a new professional service contract with Advantage Telecom.

BACKGROUND

Since August of 2016, the District has contracted for internet and VoIP with Advantage Telecom at three District sites: the Burnley, Skyway, and Temple locations. The contract brought with it a new phone system that was able to be centrally managed and provided the District with different internet service providers (ISPs) depending on price and available bandwidth per location. Since 2016, Advantage Telecom has been very responsive and has worked well with District staff on various projects and needs for new services.

ANALYSIS

The District maintains a good relationship with Advantage Telecom and has generally been pleased with their service. The agreement has been extended in the past, but at this junction, the District thought it would be prudent to go out to RFPs. The new RFP was published on February 7, 2022, with a March 4, 2022 deadline at 2:00 pm. The District reached out to multiple service providers and received three proposals. Advantage Telecom and Frontier provided complete proposals for both VoIP and internet access. The third provider, Vertical Communication, only provided VoIP but no internet.

Company Name	Monthly
Advantage Telecom	\$1,800
Frontier	\$2,601

The District is satisfied with the current internet speeds provided at our facilities, so when comparing proposals, staff compared proposals on comparable internet speeds. Additionally, as discussions are taking place on the possibility of providing internet at additional District facilities and phones, this was incorporated in the RFP in case it is requested during the contract terms.

Advantage Telecom continues to be the most cost-effective option for the District and provides quality service. One of the reasons Advantage Telecom is so competitive in prices is the District currently has a rental agreement for a small portion of District office rooftop. Advantage Telecom uses this area for a high-gain radio which has provided internet services to one of their clients located across Carmen Dr. from the Community Center. This agreement provides the District with a discount of \$215 per month on its internet services at the Community Center site. This discount is not tied to any specific level of service, which means that if the District opts for a higher level of service in the future, the discount will remain a \$215 value. Currently, the high-gain radio is not being used; however, Advantage Telecom requested to keep the equipment there for future use.

The District asked all vendors to provide bids that included additional services above what the District is currently contracting for in the bidding process, including additional VoIP phones. The District is not presently budgeting for additional phones; this reduces the price of Advantage Telecom's bid to \$1,530 per month, making their annual agreement of \$18,360 not including taxes, fees, and tolls.

The District also budgets an additional \$1,000 for any maintenance needed, including replacing hardware.

FISCAL IMPACT

The District is budgeting \$1,564.33 per month for internet, VoIP, and fees. This amount will change if the District chooses to change the level of services provided. Additionally, the District is budgeting \$1,000 for any maintenance needed for a total of \$19,772 annually.

RECOMMENDATION

Staff recommends the Board approve the renewal of the current service agreement with Advantage Telecom for a term of three years.

ATTACHMENT(S)

- 1) Advantage Telecom Proposal (5 pages)

Advantage

TELECOM

PLEASANT VALLEY RECREATION & PARK DISTRICT

PROPOSAL FOR INTERNET & VOIP SERVICES

Proposed by: Steve Henry – VP Operations – Advantage Telecom, Inc. –
805.642.2880 office 805.290.2830 cell – 1851 Holser Walk suite 215
Oxnard, Ca. 93036 shenry@advantagetelnet.com

February 24, 2022
Attn.: Dylan Gunning
Re: RFP – VoIP/ISP services

805-642-2880 Office
805-642-5917 Fax
1851 Holser Walk Suite 205, Oxnard, Ca. 93036
advantagetelnet.com



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Hello,

On behalf of Advantage Telecom, incorporated, we would like to thank you for the years of trust in us and for the opportunity to continue. Our company subsequently has an ongoing history with The District and has been for over 6 years. Our on-site tech staff Paul, Chris or Christophe have completed and worked with The District on several occasions. As well as our in-house staff of Tiffany, Peter, Rhonda or Autumn have provided support over the phone.

- Our firm has no negative history to report.
- Advantage Telecom, Incorporated has been in business over 30 years
- Current ownership has been over 7 years
- Peter CEO/Owner (PHD Electrical Engineering) has over 35 yrs experience in the telecom/internet industry world wide
- Steve is VP of Operations with (27 yrs experience in the telecom/internet industry in VC) and Chris (30 yrs experience in telecom/internet industry in VC) is head of technical team under Peter. Customer service reps include: Tiffany, Rhonda, Christophe, Neil and Autumn. On site techs include: Paul, Chris, Austin, Mike, Lewis, Christophe and Alan. All of whom are highly trained with extensive backgrounds in the industry
- Steve (main contact for this project) - Tiffany (in-house implementation & project manager) – Paul (on-site foreman). Will be the team handling the services if awarded the project. These professionals already have a good relationship with The District and a fine history resume with your organization
- Workflow methods and project will be simple. We will continue with the current services and lower some of the pricing on an agreement signed by The District. There will be nothing else to do unless there are adds, moves or changes aside from this RFP
- There will be NO COST to The District for full implementation based on *current* services provided. We will include an additional one-year parts warranty on existing phone system
- The District is our current customer so our staff does have a customer/vender relationship with Dylan Gunning. That is the only one I know of. There are no financial or personal relationships with any of our staff and The District's staff
- All pricing is based on a 3 year term agreement

805-642-2880 Office

805-642-5917 Fax

1851 Holser Walk Suite 205, Oxnard, Ca. 93036

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The numbers on this page reflect the *current* services we provide for the district. The following page will reflect the pricing we propose going forward (with current RFP request) according to what we provide now plus some additional services requested by RFP. Detailed pricing/specs can vary.

Proposed monthly services:

DISTRICT OFFICE & CAMPUS:

Internet & VoIP services: 900m x 30m service with 5 static IPs: \$369

22 VoIP seats: \$396

Fax: \$40

Pots/ata lines: \$40

TOTAL: \$845 per mo.

AQUATICS FACILITY:

Internet & VoIP services: 100m x 100m fiber service with 5 static IPs: \$180

2 VoIP seats: \$36

Fax: \$40

TOTAL: \$256 per mo.

PARK OPERATIONS:

Internet & VoIP services: 50m x 10m FW service with 5 static IPs: \$100

5 VoIP seats: \$90

Fax: \$40

TOTAL: \$230 per mo.

PARK SHOP & YARD:

Internet & VoIP services:

1 VoIP or ATA seat: \$40

TOTAL: \$40 per mo.

GRAND TOTAL PER MO: \$1,371

Before taxes/fees/tolls

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The numbers on this page reflect the *new proposed* (per RFP) services we can provide for the district. Detailed pricing/specs can vary.

Proposed monthly services:

DISTRICT OFFICE & CAMPUS:

Internet & VoIP services: 900m x 30m service with 5 static IPs: \$369

22 VoIP seats: \$396

Fax: \$40

Pots/ata lines: \$40

TOTAL: \$845 per mo.

AQUATICS FACILITY:

Internet & VoIP services: 100m x 100m fiber service with 5 static IPs: \$180

2 VoIP seats: \$36

Fax: \$40

TOTAL: \$256 per mo.

PARK OPERATIONS:

Internet & VoIP services: 50m x 10m FW service with 5 static IPs: \$100

5 VoIP seats: \$90

Fax: \$40

TOTAL: \$230 per mo.

PARK SHOP & YARD:

Internet & VoIP services: 50m x 20m FW service with 5 static IPs: \$159

1 VoIP or ATA seat: \$40

TOTAL: \$199 per mo.

15 additional VoIP seats if necessary: \$270 (can be used in any facility)

Install is no cost to district for new internet at shop/yard

GRAND TOTAL PER MO: \$1,800

Before taxes/fees/tolls

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REFERENCES:

GOLD COAST HEATH SYSTEMS:

Contact Bobby Babaeian

Phone: 818.402.0202

Email: b.babaeian@gmail.com

VENTURA TRANSIT SYSTEMS:

Contact Bobby Babaeian

Phone: 818.402.0202

Email: b.babaeian@gmail.com

PLEASANT VALLEY PARK & REC:

Contact: Dylan Gunning

Phone: 805.482.1996 x110

Email: dgunning@pvrpd.org

FENCE FACTORY:

Contact: Steve Bennett

Phone: 805.644.7207

Email: sbennett@fencefactory.com

Projects above included various locations with features and implementation of an ACD call queueing system, multiple phones along with multiple site configurations for internet and cable infrastructure.

Projects included:

- Analysis of current system
- Detailed ID of all lines
- Proper proposal of project with possible amendments
- Phone count and configuration of cloud services
- Multiple site configuration for internet & phone seats
- Set up and proper implementation of ACD queueing system
- Set up and proper implementation of internet services w/IPs at each site

Any additional services for this project on and above this proposal could incur our \$175 per hour labor rate, depending on scope. This is a special rate for The District for the entire term.

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**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT**

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Kathryn Drewry, Human Resources Specialist

DATE: April 6, 2022

**SUBJECT: CONSIDERATION AND APPROVAL OF SALARY
RANGE FOR ADMINISTRATIVE SERVICES
MANAGER**

BACKGROUND

In 2017 the District employed interns from California State University Channel Islands to assist in a classification and salary study for District positions. At that time staff chose ten (10) entities that were similar in size and budget throughout the state of California. The position of Administrative Services Manager was linked to several other job descriptions with various titles, such as Finance Director, Chief Financial Officer, Program Manager, etc. The data collected showed that the District paid an average of 7% below the mean pay. Since 2017, District staff has continued to work with the Personnel Committee and Board to ensure that our salaries remained competitive.

Over the course of the past five years the District has taken a series of actions to continue evaluating job descriptions, position allocations, as well as salary ranges. The following positions of Human Resources Specialist, Accounting Specialist, and Administrative/Development Analyst were evaluated and adjusted to be more in line with the original ten entities.

Despite the District's best efforts since the last study in 2017, staff has received both education and advice from legal counsel stating that while conducting classification and/or compensation studies, the District should survey entities that it is most likely to compete with, regardless of population or budget size.

ANALYSIS

In 2021 the Board of Directors implemented a Five-Year Strategic Plan. Goal 5.1.C. of the 2021-2026 Strategic Plan instructs staff to conduct a salary survey to ensure staffing levels, positions, and benefits and compensation packages for the District remain competitive with comparable markets. A broader salary study will be conducted throughout the 2022/2023 fiscal year, but since the current Administrative Services Manager will be retiring this year and the District is experiencing difficulty with the recruitment and hiring of new employees, staff focused on an initial survey of the Administrative Services Manager position.

While conducting the survey for this position, staff chose to review the job descriptions and salary of the following governmental agencies: City of Camarillo, City of Fillmore, City of Santa Paula,

City of Moorpark, Conejo Recreation and Park District, and Rancho Simi Recreation and Park District. The Personnel Committee also requested that staff review local water districts, so included was Calleguas, Casitas, United Water and Las Virgenes Municipal Water District. Information was not published at the time of the survey by Camrosa Water District, which resides on the eastern edge of Camarillo.

The District currently has a starting salary of \$85,280.00 and ending salary of \$108,326.40 for this position within the District. With the essential duties and responsibilities analyzed, it was determined that the District is currently paying an average of 75% below the current market value of this job within Ventura County. While some of the duties of the other entities are specific to their industry, the scope of the positions remains comparable.

Entity	Title	Bottom (H)	Top (H)	Bottom (Y)	Top (Y)	Difference Bottom	Difference Top
Calleguas	Manager Admin Services	\$79.91	\$106.55	\$166,210.80	\$221,614.32	95%	105%
Camrosa	Info Not Available						
Casitas	Chief Financial Officer	\$80.95	\$98.39	\$168,376.00	\$204,659.52	97%	89%
City of Cam	Director, Admin Services	\$77.48	\$104.51	\$161,157.98	\$217,378.10	89%	101%
City of Cam	Director, Finance	\$77.48	\$104.51	\$161,158.40	\$217,380.80	89%	101%
City of Fillmore	Finance Director	\$58.08	\$75.67	\$120,814.80	\$157,400.89	42%	45%
City of Moorpark	Finance Director	\$65.21	\$87.69	\$135,636.80	\$182,395.20	59%	68%
City of SP	Finance Director/Treasurer	\$55.85	\$67.51	\$116,168.00	\$140,420.80	36%	30%
CRPD	Administrator, Management Services	\$78.11	\$100.56	\$162,468.80	\$209,164.80	91%	93%
LVMWD	Director of Finance/Administration	\$ 84.75	\$129.31	\$176,280.00	\$268,964.80	107%	148%
Port of Hueneme	Info Not Available						
RSRPD	Director of Administration	\$58.03	\$71.05	\$120,696.00	\$147,792.00	42%	36%
United	Chief Financial Officer	\$71.17	\$86.52	\$148,030.00	\$179,956.00	74%	66%
Ventura Harbor	Info Not Available						
Average		\$71.55	\$93.84	\$148,817.96	\$195,193.38	75%	80%

On March 29, 2022 the Personnel Committee met and discussed the discrepancy in the District's salary range. It was recommended that the range be adjusted as such: the starting salary for Administrative Services Manager should be \$108,326.40 and top at 20% above starting at \$129,991.68.

FISCAL IMPACT

The 2021/2022 mid-year budget adjustment, approved by the Board, allocated a second Administrative Services Manager to begin training with the incumbent for 320 hours at \$108,326.40. If the new hire starts at mid-range, there would be an impact of \$1,792.04.

STRATEGIC PLAN COMPLIANCE

Meets 2021 Strategic Plan Goal 5.1 C.: conduct a salary survey to ensure staffing levels, positions, and benefits and compensation packages to ensure that the District remains competitive with comparable markets.

RECOMMENDATION

Staff requests that the Board of Directors approve the increased salary range for Administrative Services Manager of \$108,326.40 to \$129,991.60 with the understanding that staff will be conducting a broader salary and compensation study during the 2022/2023 fiscal year and the salary schedule may be adjusted further in the future.

ATTACHMENTS

- 1) Salary Schedule (1 page)



FULL TIME/PART TIME YEAR ROUND CLASSIFICATIONS AND SALARY RANGES

	Bi-Weekly Hourly	Bi-Weekly Hourly
GENERAL MANAGER	\$5,743.29 \$71.79	\$6,464.12 \$80.80
ADMINISTRATIVE SERVICES MANAGER	\$4,166.59 \$52.08	\$4,999.91 \$62.50
ADMINISTRATIVE ANALYST	\$2,709.20 \$33.87	\$3,444.14 \$43.05
DEVELOPMENT ANALYST	\$2,709.20 \$33.87	\$3,444.14 \$43.05
HUMAN RESOURCES SPECIALIST	\$2,077.47 \$25.97	\$2,639.29 \$32.99
ACCOUNTING SPECIALIST	\$2,077.47 \$25.97	\$2,639.29 \$32.99
CUSTOMER SERVICE REP LEAD WORKER	\$1,848.58 \$23.11	\$2,348.81 \$29.36
CUSTOMER SERVICE REPRESENTATIVE I	\$1,528.97 \$19.11	\$1,942.63 \$24.28
CUSTOMER SERVICE REPRESENTATIVE II	\$1,681.29 \$21.02	\$2,136.57 \$26.71
RECREATION SERVICES MANAGER	\$3,280.17 \$41.00	\$4,166.59 \$52.08
RECREATION SUPERVISOR	\$2,709.20 \$33.87	\$3,444.14 \$43.05
RECREATION COORDINATOR	\$2,260.58 \$28.26	\$2,871.50 \$35.89
MARKETING SPECIALIST	\$1,694.60 \$21.18	\$2,152.38 \$26.90
RECREATION SPECIALIST	\$1,528.14 \$19.10	\$2,152.38 \$26.90
AQUATIC SPECIALIST	\$1,528.14 \$19.10	\$2,152.38 \$26.90
PARK SERVICES MANAGER	\$3,280.17 \$41.00	\$4,166.59 \$52.08
PARK SUPERVISOR	\$2,709.20 \$33.87	\$3,444.14 \$43.05
PARK MAINTENANCE LEAD WORKER	\$2,302.20 \$28.78	\$2,924.77 \$36.56
LEAD PARK RANGER	\$2,302.20 \$28.78	\$2,924.77 \$36.56
MECHANIC	\$2,302.20 \$28.78	\$2,924.77 \$36.56
IRRIGATION SPECIALIST	\$2,302.20 \$28.78	\$2,924.77 \$36.56
GROUNDS/FACILITIES I	\$1,731.23 \$21.64	\$2,200.65 \$27.51
GROUNDS/FACILITIES II	\$1,990.08 \$24.88	\$2,529.42 \$31.62

8. ORAL COMMUNICATION - INFORMATIONAL ITEMS, which do not require action but relate to District business, will be reported by members of the Board and staff as follows:

- A. Chair Kelley
- B. Ventura County Special District Association/California Special District Association
- C. Ventura County Consolidated Oversight Board
- D. Santa Monica Mountains Conservancy
- E. Standing Committees – Finance, Liaison, Long Range Planning, Personnel and Policy
- F. Ad Hoc Committees – City of Camarillo Liaison, Miracle League, Pickleball/Tennis
- G. Foundation for Pleasant Valley Recreation and Parks
- H. General Manager’s Report
- I. Board Members