

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

**BOARD OF DIRECTORS  
REGULAR MEETING AGENDA  
May 6, 2020**

**This meeting will be conducted pursuant to the provisions of the Governor's  
Executive Orders N-25-20 and N-29-20 and the order of the Ventura County Public Health  
Officer issued March 20, 2020 (Stay Well at Home)**

**In order to minimize the spread of COVID-19, the Council Chambers will not be open to the public. To observe and/or participate in the Board meeting from the comfort of your home or other Stay Well at Home-compliant location:**

- 1. You may observe the PVPRD Board meeting via live broadcast on the Local Government Channels – Spectrum Channel 10 and Frontier Channel 29.**
- 2. Public Comment options:**
  - a. Email – If you wish to make a comment on a specific agenda item, please submit your comment via email by 4:00 pm on Wednesday, May 6, 2020 to the Recording Board Secretary at [kroberts@pvrrpd.org](mailto:kroberts@pvrrpd.org). The Recording Board Secretary will print your email, distribute copies to all Board members prior to the meeting and the Chair will read the emailed comments aloud.**
  - b. Phone – You may call the PVRRPD office at 805-482-1996, ext. #101 by 4:00 pm on Wednesday, May 6, 2020 and provide your name, your phone number and your item of interest. Board staff will call you on May 6 during the time for general Public Comments which is usually around 6:05pm or at the appropriate time for a comment pertaining to a specific agenda item to allow you to state your comments.**

**6:00 P.M.**

**REGULAR MEETING**

**NEXT RESOLUTION #652**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. AMENDMENTS TO THE AGENDA - This is the time and place to change the order of the agenda, delete, or add any agenda item(s) and to remove any consent agenda items for discussion.**
- 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. (Please note the options available to provide public comment listed above for this meeting.)**

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 Special Board Meeting of March 20, 2020 and Regular Board Meeting of April 1, 2020**

Approval receives and files minutes.

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

District's disbursements dated on or before March 31, 2020.

**C. Financial Reports**

Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for March 2020.

**D. Consideration and Approval of the District's Lactation Policy**

Implementation of this policy would follow current state regulations.

**E. Consideration and Adoption of Resolution No. 649 Requesting that the General District Election to be Held on November 3, 2020 be Consolidated with Other Elections Called to be Held on the Same Day and in the Same Territory**

District elections have always been consolidated with County elections in order to save the District from having to hold its own election.

**F. Consideration and Adoption of Resolution No. 650, Stating that in the Event of a Tie Vote, the Winner in the Board Member Elections will be Determined by Drawing Lots**

This resolution would establish drawing lots as the method by which a tied District Board seat election would be resolved.

**G. Consideration and Adoption of Resolution No. 651, Declaring Intention to Levy Assessments for FY 2020-2021, Preliminarily Approving the Engineer's Report, and Authorizing the Issuance of a Notice for the Public Hearing for the Proposed FY 2020-21 Assessments for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District**

Preliminary approval of the Engineer's Report and setting the hearing date for the improvement district's budget and assessment rate.

7. **NEW ITEMS – DISCUSSION/ACTION**

**A. Consideration and Approval of Updated Job Descriptions and Salary Changes**

The Pleasant Valley Recreation and Park District performs a yearly review of the District's job descriptions.

Suggested Action: A MOTION to Approve the changes to the proposed job descriptions and the adjusted salary schedule.

**B. Financing Options for New Marquee at the Community Center**

Further options for financing the procurement of the LED display and marquee signage at the Community Center are provided for consideration.

Suggested Actions: Provide staff with guidance on the preferred method and timeline of procurement upon reviewing the financing options of the new marquee located at Community Center Park.

**8. INFORMATIONAL ITEMS, which do not require action, will be reported by members of the Board and staff:**

- A. Chair Magner
- 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 – Miracle League, Nexus Study
- G. Foundation for Pleasant Valley Recreation and Parks
- H. General Manager’s Report

**9. ORAL COMMUNICATIONS-** Informal items from Board Members or staff not requiring action.

**10. 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  
Administration Building, Room #6  
Minutes of Emergency Meeting  
March 20, 2020**

**1. CALL TO ORDER**

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 4:00 p.m. by Chair Magner.

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

All present. Director Kelley present via tele-conference.

Also Present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Park Services Manager Bob Cerasuolo, Recreation Services Manager Eric Storrle, Customer Service Lead/Recording Board Secretary Karen Roberts, Administrative Analyst Anthony Miller, and Human Resources Specialist Kathryn Drewry.

**4. ADOPTION OF AGENDA**

Agenda accepted as presented.

**5. OPEN COMMUNICATION/PUBLIC FORUM**

No comments.

**6. NEW ITEMS-DISCUSSION/ACTION**

**A. Response to Public Health Emergency**

General Manager Mary Otten reviewed the District's current response to COVID-19 and recommendations for compliance with the Ventura County Health Officer's March 20, 2020 *Stay Well At Home* order. Discussion included: what facilities are currently open, limited, or closed; need to keep most of the park restrooms open for people still working, signage, leaving tennis and pickleball courts and dog parks open with occasional monitoring for social distancing; closure of all indoor facilities, ball fields, skate park and playgrounds; and cancellation of District classes and special events.

General Manager Otten reviewed recent social distancing protocols the District implemented within the District administration building. Most of the employees from the Recreation Department and some employees from the Administration Department began telecommuting from home. The employees have signed a COVID-19 Telework Agreement which includes schedules, checklists and acknowledgements of responsibilities. Park staff is in compliance in the field and the administration office will have limited staff.

In light of the current pandemic and District employees' possible need to use vacation and/or sick leave hours, staff proposed to expand the use of sick leave hours to supplement

time off while in the current state of emergency. Human Resources Specialist Kathryn Drewry provided updates for a temporary policy regarding the use of sick leave and also for emergency leave donations. Discussion included: allowance of unlimited use of sick leave after vacation hours have been exhausted, reduction in unemployment claims, designation as disaster workers, and FMLA.

Chair Magner called for a motion. A motion was made by Director Malloy and seconded by Director Dixon to approve unlimited use of sick leave to supplement time off while in the current (COVID-19) State of Emergency or the District returns to normal business.

**Motion to Approve Expansion of Sick Leave Use Due to COVID**

Voting was as follows:

Ayes: Malloy, Dixon, Kelley, Mishler, Chair Magner

Noes:

Absent:

Motion: Carried

**Carried**

Ms. Drewry provided information regarding proposed emergency leave donations for those District employees who have exhausted all of their leave banks. Employees will have to submit a Request for Time Off Donations form which will have to be approved. Discussion included hour donations from employees who have over 160 combined leave hours banked and termination of policy with the termination of the public emergency or District returns to normal business.

Chair Magner called for a motion. A motion was made by Director Mishler and seconded by Director Malloy to approve the emergency leave donation policy.

**Motion to Approve Emergency Leave Donation Due to COVID**

Voting was as follows:

Ayes: Mishler, Malloy, Kelley, Dixon, Chair Magner

Noes:

Absent:

Motion: Carried

**Carried**

## 7. ORAL COMMUNICATIONS

General Manager Otten reported that District staff will work with the City regarding social distancing for the April 1, 2020 Board meeting. The Personnel Committee will meet in Room #6 on March 25 at 4:00 p.m. and the Policy Committee will meet on March 26 at 2:30 p.m.

## 8. ADJOURNMENT

Chair Magner adjourned the meeting at 5:42 p.m.

**Respectfully submitted,**

**Approval,**

**Karen Roberts  
Recording Secretary**

**Elaine Magner  
Chairman**

**Pleasant Valley Recreation and Park District  
Camarillo City Hall Council Chambers  
Minutes of Regular Meeting  
April 1, 2020**

**1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**

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 Magner. General Manager Mary Otten led the pledge.

**2. ROLL CALL**

All present. Director Kelley was present via teleconferencing.

Also Present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Park Services Manager Bob Cerasuolo, Recreation Services Manager Eric Storrie, Administrative Analyst/Clerk of the Board Anthony Miller, Customer Service Lead/Recording Board Secretary Karen Roberts, and Administrative Analyst Jessica Puckett.

**3. AMENDMENTS TO THE AGENDA**

Chair Magner pulled Item 6.E. *Discussion Community Service Group Presentation* from the agenda. Ms. Magner requested that this discussion be held when all five of the board members were physically present at a board meeting.

Chair Magner called for a motion. A motion was made by Director Malloy and seconded by Director Dixon to approve the Agenda as amended.

Voting was as follows:

Ayes: Malloy, Dixon, Kelley, Mishler, Chair Magner

Noes:

Absent:

Motion: Carried

**Motion to  
Approve  
Agenda as  
Amended**

**Carried**

**4. PUBLIC COMMENTS**

Chair Magner read aloud Richard Frank's emailed public comment. Mr. Frank referred to Item 6.E. *Discussion Community Service Group Presentation* which had been pulled from the agenda. Mr. Frank does not support and would like the Board to reconsider the suggestion that had been made to have all of the community service organizations' annual presentations submitted at one meeting and placed under the Consent Agenda. General Manager Mary Otten stated that she will get back to Mr. Frank to let him know when the item will be back up for discussion.

**5. CONSENT AGENDA**

- A. Minutes for Regular Board Meeting of March 4, 2020 and Special Board Meeting of March 14, 2020
- B. Warrants, Account Payable & Payroll
- C. Financial Reports
- D. Consideration and Adoption of Resolution No. 646 Proclaiming April 2020 as Arbor Month
- E. Consideration and Adoption of Resolution No. 647 Proclaiming May 2020 as Older Americans Month
- F. Review and Approval of Surplus Supplies and Equipment List
- G. Pleasant Valley Co-Op Preschool Agreement
- H. Lump Sum Vs Monthly CalPERS Unfunded Liability Payment
- I. 2020 City of Camarillo Community Events Funding Application

Director Malloy requested that Item 5.C. *Financial Reports* be pulled from the Consent Agenda. Chair Magner called for a motion. A motion was made by Director Malloy and seconded by Director Dixon to approve the Consent Agenda minus Item 5.C.

**Motion to Approve Consent Agenda Minus Item 5.C.**

Voting was as follows:

Ayes: Malloy, Dixon, Kelley, Mishler, Chair Magner

Noes:

Absent:

**Carried**

Motion: Carried

Director Malloy requested that the financial numbers for February and March be discussed in light of the current pandemic and he updated the Board with numbers for March. General Manager Otten stated that \$55,000 in refunds for cancelled classes, special events, and rentals through April 20<sup>th</sup> have been made. The new activity guide which was scheduled to come out in April was pulled and part time employees except for the Park Rangers have been laid off. The District has a moratorium on spending and the community service groups have been canceling their games and tournaments. The budget workshop scheduled for May 9 will need to relook at line items and take into consideration that property tax collection may be affected because of current unemployment rates.

Chair Magner called for a motion. A motion was made by Director Mishler and seconded by Director Dixon to approve Item 5.C. *Financial Reports*.

**Motion to Approve Item 5.C.**

Voting was as follows:

Ayes: Mishler, Dixon, Kelley, Malloy, Chair Magner

Noes:

Absent:

**Carried**

Motion: Carried

**6. NEW ITEMS - DISCUSSION/ACTION**

**A. Consideration of Proposed Design and Amenities at the New Park Site at the Ran Rancho Springville Development**

Dennis Hardgrave, the developer of the Ran Rancho Springville Development, was present via phone conferencing for the meeting. General Manager Otten presented a map of the amenities proposed for the 5-acre park to be built at the development. Discussion included: change of site location for better access to the community and no homes opening directly onto the park; a bike path which will eventually connect up to Central Avenue, concern with limited number of parking stalls; artificial turf in dog park area, retention of native soil in large grass area, individual and group benches with shade overhangs, slight slope of grass area, several phases which will take about 2 to 3 years, need for staging of construction soil in designated park area prior to its installation, and District approval with grading.

Chair Magner called for a motion. A motion was made by Director Dixon and seconded by Director Malloy to approve and accept the design and amenity choices and 1) allow the developer to begin construction of the park after the 50<sup>th</sup> occupancy and complete construction before the 100<sup>th</sup> occupancy and 2) to ensure the sales office provides a notice and provides plans of the future park as disclosure during the sale of the home in the Ran Rancho Springville Development.

**Motion to Approve Proposed Design for Ran Rancho Park**

Voting was as follows:

Ayes: Dixon, Malloy, Kelley, Mishler, Chair Magner

Noes:

Absent:

**Carried**

Motion: Carried

**B. Consideration and Approval for a Specific Location for Miracle League Field to be Located at Freedom Park**

General Manager Mary Otten presented an option for a Miracle League Field to be located on the east end of the Freedom Park complex. Rick Pena with Miracle League 805 was available by phone for the meeting. Discussion included: space for a Shetland field and a Miracle League field in the southeast corner of Freedom Park by the outdoor restrooms; PONY's acceptance of site; removal of trees around the Miracle League field and need for a wind wall; need for more ADA parking; concrete walkway between the Shetland field and the Miracle League field, possible lights for parking lot, and need for a construction agreement and a use agreement down the road.

Chair Magner called for a motion. A motion was made by Director Malloy and seconded by Director Dixon to approve the proposed location site at Freedom Park for a Miracle League 805 field.

**Motion to Approve Miracle League Site at Freedom Park**

Voting was as follows:

Ayes: Malloy, Dixon, Kelley, Mishler, Chair Magner

Noes:

Absent:

**Carried**

Motion: Carried



C. Consideration of Design Options for New Marquee at the Community Center

Administrative Analyst Jessica Puckett presented design options for the Community Center marquee. The Board had previously agreed that a digital LED display from Daktronics, Inc and monument signage from Custom Signs, Inc. would work, but had requested further information on additional resolution options from Daktronics, Inc. After further research, staff recommended the 10mm resolution display for optimum imaging and purchase price. Discussion included: approval on the design and concept; costs which are within the allocated budget versus the timing due to recent COVID cost concerns; revenue generation through advertising sales to offset costs; possibility of low cost loans, and longevity of the original quote. Direction was given to conceptually approve the design options and have staff bring back information regarding funding options and advertising potential.

D. Approval of Resolution No. 648 Authorizing the General Manager to Apply for Technical Assistance Through the California Energy Commission Energy Partnership Program

Administrative Analyst Anthony Miller presented information on the California Energy Commission Energy Partnership Program which will fund energy audits for up to \$20,000. The light cost at the Springville tennis courts have been halved due to the installation of LED lights. The District would like to install additional LED lights at the Community Center and on park walkways.

Chair Magner called for a motion. A motion was made by Director Mishler and seconded by Director Dixon to approve Resolution No. 648 authorizing the General Manager to apply for technical assistance through the California Energy Commission Energy Partnership Program and project scope not to exceed \$20,000.

**Motion to  
Approve  
Reso 648,  
CECEPP for  
Tech Assist**

Voting was as follows:

Ayes: Mishler, Dixon, Kelley, Malloy, Chair Magner

Noes:

Absent:

**Carried**

Motion: Carried

E. Discussion Community Service Group Presentations

Chair Magner pulled this item for discussion at a later date.

**7. INFORMATIONAL ITEMS**

A. Chair Magner – Chair Magner appointed Director Malloy and herself to an ad hoc committee to address developer impact fees. Ms. Magner thanked General Manager Otten for keeping the community up to date with changes and using social media effectively to communicate social distancing.

B. Ventura County Special District Association/California Special District Association – VCSDA - Chair Magner stated that the April 7 meeting has been cancelled. CSDA – Chair Magner stated that last week's meeting was a webinar and that the May Legislative Days will now be a virtual conference.

C. Ventura County Consolidated Oversight Board – No meeting.

D. Santa Monica Mountains Conservancy – Director Mishler reported that the March 30 meeting was teleconferenced this past Monday and the state has approved \$12 million grant funding for fire damage repairs from last year and to make improvements to help existing

structures with future fires. SMMC still has funding options and under the current conditions, they will continue to work with those who have showed an interest in proceeding.

E. Standing Committees – Finance – Director Malloy covered the report under the Consent Agenda discussion. Liaison – Director Mishler reported that the committee will meet on April 2 with continuing options for the facility. Long Range Planning – Director Malloy stated that the Las Posas Trail Committee would like the park and trails open, but there is no real trail system; there is only a ¼ mile of path. Mr. Malloy stated that the committee needs an agreement amongst the property owners to obtain a path that everyone can use and not have to trailer their horses to get to the arena. Mr. Malloy stated that Arneill Ranch Park did not receive any grant money, so next year's budget will have to take this into consideration. Personnel – Chair Magner reported that there are a few job descriptions to be reviewed. Policy – Chair Magner stated that the committee met last week and will meet monthly from now on. They would like to have a tournament policy in place by September.

F. Ad Hoc Committees – Miracle League – The committee is moving forward with site location.

G. Foundation for Pleasant Valley Recreation and Parks – Chair Magner reported that advertising for the August 2020 Party in the Parks event will be delayed. Ms. Magner encouraged people to support Presto Pasta, Spencer Makenzie's and Cronie's during this difficult time because they generously support the Foundation and the Park District.

H. General Manager's Report – Ms. Otten stated that City Council cancelled the Summer Concert Series last week. Sales taxes and potentially property taxes will be lower due to the decreased economy. The District's website was updated to include closure of basketball, tennis and pickleball courts. The parks are still open; some with limited hours. The District is partnering with Food Share and will distribute food on April 7 at Freedom Park. Food distribution at the Senior Center on Fridays is continuing as well.

## 8. ORAL COMMUNICATIONS

Director Kelley stated that people need to be cognizant of the hand to face transmission rates of COVID and constantly remind themselves to be aware. Director Malloy stated that social distancing works and that Springville Dog Park is still open because users have been careful. With some golf courses closed and some areas reopening, a conservative approach is the right thing to follow at this time. Director Mishler stated community service groups will be hurting for money because of their season cancellations and that the District should be flexible with the groups. Director Dixon asked that everyone consider all of the people who are on the frontlines helping to fight COVID and being a part of the solution. He asked that everyone do the right thing by being a part of their community and sharing where needed. Chair Magner stated that she lost a couple of friends in the last ten days due to COVID and asked people to do the best they can.

## 9. ADJOURNMENT

Chair Magner adjourned the meeting at 8:54 p.m.

Respectfully submitted,

**Karen Roberts**  
Recording Secretary

Approval,

**Elaine Magner**  
Chair

Pleasant Valley Recreation and Park District  
Finance Report  
March 2020

|                           | Date                  | Amount               |                                |
|---------------------------|-----------------------|----------------------|--------------------------------|
| Accounts Payables:        |                       |                      |                                |
|                           | 03/01/2020-03/31/2020 | \$ 467,270.13        |                                |
|                           | <b>Total</b>          | <b>\$ 467,270.13</b> |                                |
| Payroll (Total Cost):     |                       |                      |                                |
|                           | 3/5/2020              | \$ 131,623.56        |                                |
|                           | 3/19/2020             | \$ 129,394.57        |                                |
|                           | <b>Total</b>          | <b>\$ 261,018.13</b> |                                |
| Outgoing: Online Payments |                       |                      |                                |
|                           | 3/2/2020              | \$ 3,106.93          | WEX (76) Fuel Purchase         |
|                           | 3/2/2020              | \$ 30,643.14         | CALPERS- Health Insurance      |
|                           | 3/2/2020              | \$ 463.20            | AFLAC                          |
|                           | 3/2/2020              | \$ 2,250.80          | City Of Camarillo- Water       |
|                           | 3/2/2020              | \$ 16.99             | Spectrum Business              |
|                           | 3/2/2020              | \$ 2,173.08          | The Guardian- Dental Insurance |
|                           | 3/2/2020              | \$ 479.55            | VSP- Vision Insurance          |
|                           | 3/2/2020              | \$ 1,866.93          | The Hartford                   |
|                           | 3/4/2020              | \$ 310.25            | SoCal Gas Co.                  |
|                           | 3/5/2020              | \$ 78.20             | Culligan Water                 |
|                           | 3/5/2020              | \$ 2,421.52          | Southern CA Edison             |
|                           | 3/5/2020              | \$ 6,090.69          | City Of Camarillo- Water       |
|                           | 3/5/2020              | \$ 14,445.71         | CALPERS- Ret.- PR 03/05/20     |
|                           | 3/6/2020              | \$ 1,543.36          | Southern CA Edison             |
|                           | 3/6/2020              | \$ 14.75             | Culligan Water                 |
|                           | 3/6/2020              | \$ 125.10            | Southern CA Edison             |
|                           | 3/9/2020              | \$ 1,189.02          | Southern CA Edison             |
|                           | 3/10/2020             | \$ 11.58             | Southern CA Edison             |
|                           | 3/12/2020             | \$ 5,525.03          | Southern CA Edison             |
|                           | 3/17/2020             | \$ 915.66            | Southern CA Edison             |
|                           | 3/19/2020             | \$ 1,000.17          | Southern CA Edison             |
|                           | 3/20/2020             | \$ 39.38             | Southern CA Edison             |
|                           | 3/20/2020             | \$ 13,963.81         | CALPERS-Retirement             |
|                           | 3/24/2020             | \$ 10.51             | Southern CA Edison             |
|                           | 3/24/2020             | \$ 8,349.01          | City Of Camarillo- Water       |
|                           | 3/27/2020             | \$ 11,457.98         | City Of Camarillo- Water       |
|                           | 3/30/2020             | \$ 25.65             | Southern CA Edison             |
|                           | 3/30/2020             | \$ 1,344.62          | SoCal Gas Co.                  |
|                           | 3/31/2020             | \$ 6,673.26          | City Of Camarillo- Water       |
|                           | <b>Total</b>          | <b>\$ 116,535.88</b> |                                |
|                           | <b>Grand Total</b>    | <b>\$ 844,824.14</b> |                                |

## CASH REPORT

|                                  | 3/31/2020<br>Balance    | 3/31/2019<br>Balance    |                        |
|----------------------------------|-------------------------|-------------------------|------------------------|
| <b>Restricted Funds</b>          |                         |                         |                        |
| Debt Service - Restricted        | \$ 236,199.84           | \$ 249,186.72           |                        |
| 457 Pension Trust Restricted     | \$ 60,863.39            | \$ 70,177.71            |                        |
| Quimby Fee - Restricted          | \$ 120,957.49           | \$ 99,438.33            |                        |
| Multi-Bank Securities Restricted | \$ 415,421.14           | \$ 661,074.59           |                        |
| Ventura County Pool - Restricted | \$ 4,928,403.08         | \$ 5,140,651.92         |                        |
| FCDP Checking                    | \$ 22,128.61            | \$ 20,934.04            |                        |
| <b>Total</b>                     | <b>\$ 5,783,973.55</b>  | <b>\$ 6,241,463.31</b>  |                        |
| <b>Semi-Restricted Funds</b>     |                         |                         |                        |
| Assessment                       | \$ 629,305.66           | \$ 365,414.22           |                        |
| Capital Improvement              | \$ 30,635.71            | \$ 33,999.68            |                        |
| Capital - Vehicle Replacement    | \$ 60,843.80            | \$ 50,843.80            |                        |
| Capital - Designated Project     | \$ 16,397.94            | \$ 16,397.94            |                        |
| LAIF Capital                     | \$ 2,555,455.63         | \$ 2,060,736.18         |                        |
| Contingency - Dry Period         | \$ 361,000.00           | \$ 271,000.00           |                        |
| Contingency - Computer           | \$ 15,000.00            | \$ 10,000.00            |                        |
| Contingency - Repair/Oper/Admin  | \$ 50,000.00            | \$ 30,000.00            |                        |
| <b>Total</b>                     | <b>\$ 3,718,638.74</b>  | <b>\$ 2,838,391.82</b>  |                        |
| <b>Unrestricted Funds</b>        |                         |                         |                        |
| Contingency                      | \$ 76,195.40            | \$ 765,613.32           |                        |
| Cal Trust                        | \$ 920,008.87           | \$ 420,589.17           |                        |
| General Fund Checking            | \$ 7,357.95             | \$ 551,227.22           |                        |
| <b>Total</b>                     | <b>\$ 1,003,562.22</b>  | <b>\$ 1,737,429.71</b>  |                        |
| <b>Total of all Funds</b>        | <b>\$ 10,506,174.51</b> | <b>\$ 10,817,284.84</b> | <b>\$ (311,110.33)</b> |

|                                  | 4/6/2020<br>Balance     | 4/30/2019<br>Balance    |                          |
|----------------------------------|-------------------------|-------------------------|--------------------------|
| <b>Restricted Funds</b>          |                         |                         |                          |
| Debt Service - Restricted        | \$ 236,199.84           | \$ 364,975.09           |                          |
| 457 Pension Trust Restricted     | \$ 60,870.45            | \$ 70,195.01            |                          |
| Quimby Fee - Restricted          | \$ 120,957.49           | \$ 98,685.12            |                          |
| Multi-Bank Securities Restricted | \$ 415,421.14           | \$ 660,764.48           |                          |
| Ventura County Pool - Restricted | \$ 4,928,403.08         | \$ 4,824,796.92         |                          |
| FCDP Checking                    | \$ 22,128.61            | \$ 20,934.04            |                          |
| <b>Total</b>                     | <b>\$ 5,783,980.61</b>  | <b>\$ 6,040,350.66</b>  |                          |
| <b>Semi-Restricted Funds</b>     |                         |                         |                          |
| Assessment                       | \$ 628,267.76           | \$ 788,477.93           |                          |
| Capital Improvement              | \$ 30,635.71            | \$ 34,024.65            |                          |
| Capital - Vehicle Replacement    | \$ 60,843.80            | \$ 50,843.80            |                          |
| Capital - Designated Project     | \$ 16,397.94            | \$ 16,397.94            |                          |
| LAIF Capital                     | \$ 2,555,455.63         | \$ 2,810,736.18         |                          |
| Contingency - Dry Period         | \$ 361,000.00           | \$ 271,000.00           |                          |
| Contingency - Computer           | \$ 15,000.00            | \$ 10,000.00            |                          |
| Contingency - Repair/Oper/Admin  | \$ 50,000.00            | \$ 30,000.00            |                          |
| <b>Total</b>                     | <b>\$ 3,717,600.84</b>  | <b>\$ 4,011,480.50</b>  |                          |
| <b>Unrestricted Funds</b>        |                         |                         |                          |
| Contingency                      | \$ 37,199.72            | \$ 765,878.79           |                          |
| Cal Trust                        | \$ 920,008.87           | \$ 1,420,589.17         |                          |
| General Fund Checking            | \$ 289,293.57           | \$ 919,774.96           |                          |
| <b>Total</b>                     | <b>\$ 1,246,502.16</b>  | <b>\$ 3,106,242.92</b>  |                          |
| <b>Total of all Funds</b>        | <b>\$ 10,748,083.61</b> | <b>\$ 13,158,074.08</b> | <b>\$ (2,409,990.47)</b> |

\*\* Large Variance due to Arrival of Property Tax

## MBS – Multi Bank Securities

| MBS -<br>US Treasury<br>Type | Nov 11<br>2018 | Dec 11<br>2018  | Jan 11<br>2019 | Feb 11<br>2019 | March 13<br>2019 | April 9<br>2019 | May 8<br>2019  | June 10<br>2019  | July 9<br>2019  |
|------------------------------|----------------|-----------------|----------------|----------------|------------------|-----------------|----------------|------------------|-----------------|
| US 3 Month                   | 2.327%         | 2.344%          | 2.345%         | 2.375%         | 2.388%           | 2.376%          | 2.399%         | 2.215%           | 2.148%          |
| US 6 Month                   | 2.464%         | 2.475%          | 2.437%         | 2.432%         | 2.445%           | 2.375%          | 2.388%         | 2.128%           | 2.065%          |
| US 1 Year                    | 2.637%         | 2.595%          | 2.490%         | 2.458%         | 2.435%           | 2.332%          | 2.295%         | 1.961%           | 1.932%          |
| US 2 Year                    | 2.924%         | 2.754%          | 2.537%         | 2.490%         | 2.463%           | 2.346%          | 2.297%         | 1.904%           | 1.886%          |
| US 3 Year                    | 2.990%         | 2.751%          | 2.504%         | 2.467%         | 2.433%           | 2.294%          | 2.264%         | 1.874%           | 1.835%          |
| US 5 Year                    | 3.039%         | 2.726%          | 2.520%         | 2.475%         | 2.522%           | 2.306%          | 2.287%         | 1.915%           | 1.857%          |
|                              |                |                 |                |                |                  |                 |                |                  |                 |
|                              | Aug 12<br>2019 | Sept 12<br>2019 | Oct 9<br>2019  | Nov 12<br>2019 | Dec 11<br>2019   | Jan 15<br>2020  | Feb 11<br>2020 | March 10<br>2020 | April 6<br>2020 |
| US 3 Month                   | 1.927%         | 1.870%          | 1.630%         | 1.540%         | 1.525%           | 1.527%          | 1.515%         | .386             | .093            |
| US 6 Month                   | 1.875%         | 1.840%          | 1.635%         | 1.532%         | 1.522%           | 1.525%          | 1.485%         | .368             | .137            |
| US 1 Year                    | 1.702%         | 1.755%          | 1.542%         | 1.515%         | 1.500%           | 1.490%          | 1.430%         | .325             | .150            |
| US 2 Year                    | 1.575%         | 1.720%          | 1.449%         | 1.652%         | 1.636%           | 1.558%          | 1.423%         | .404             | .264            |
| US 3 Year                    | 1.503%         | 1.685%          | 1.402%         | 1.679%         | 1.655%           | 1.707%          | 1.401%         | .472             | .337            |
| US 5 Year                    | 1.484%         | 1.645%          | 1.389%         | 1.723%         | 1.664%           | 1.783%          | 1.421%         | .514             | .444            |
|                              |                |                 |                |                |                  |                 |                |                  |                 |

## Ventura County Pool

| Investment Name            | October 2018     | November 2018      | December 2018         | January 2019        | February 2019        | March 2019           | April 2019          | May 2019             | June 2019         |
|----------------------------|------------------|--------------------|-----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|-------------------|
| <b>Ventura County Pool</b> | 2.293%           | 2.433%             | 2.483%                | 2.757%              | 2.669%               | 2.655%               | 2.677%              | 2.686%               | 2.707%            |
|                            | <b>July 2019</b> | <b>August 2019</b> | <b>September 2019</b> | <b>October 2019</b> | <b>November 2019</b> | <b>December 2019</b> | <b>January 2020</b> | <b>February 2020</b> | <b>March 2020</b> |
| <b>Ventura County Pool</b> | 2.639%           | 2.563%             | 2.497%                | 2.363%              | 2.259%               | 2.089%               | 2.02%               | 1.995%               | 1.887%            |

- Rates are determined at the end of the month

## Local Agency Investment Fund (LAIF)

| Investment Name                            | October 2018     | November 2018      | December 2018         | January 2019        | February 2019        | March 2019           | April 2019          | May 2019             | June 2019         |
|--|------------------|--------------------|-----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|-------------------|
| <b>Local Agency Investment Fund (LAIF)</b> | 2.144%           | 2.208%             | 2.291%                | 2.355%              | 2.392%               | 2.436%               | 2.445%              | 2.449%               | 2.428%            |
|  | <b>July 2019</b> | <b>August 2019</b> | <b>September 2019</b> | <b>October 2019</b> | <b>November 2019</b> | <b>December 2019</b> | <b>January 2020</b> | <b>February 2020</b> | <b>March 2020</b> |
| <b>Local Agency Investment Fund (LAIF)</b> | 2.379%           | 2.341%             | 2.280%                | 2.190%              | 2.150%               | 2.043%               | 1.967%              | 1.912%               | 1.787%            |

## Cal Trust

| Investment Name  | October 2018 | November 2018 | December 2018  | January 2019 | February 2019 | March 2019    | April 2019   | May 2019      | June 2019  |
|------------------|--------------|---------------|----------------|--------------|---------------|---------------|--------------|---------------|------------|
| <b>Cal Trust</b> | N/A          | N/A           | N/A            | 2.54%        | 2.52%         | 2.52%         | 2.58%        | 2.54%         | 2.59%      |
|                  |              |               |                |              |               |               |              |               |            |
|                  | July 2019    | August 2019   | September 2019 | October 2019 | November 2019 | December 2019 | January 2020 | February 2020 | March 2020 |
| <b>Cal Trust</b> | 2.38%        | 2.26%         | 2.17%          | 2.06%        | 2.02%         | 1.97%         | 1.85%        | 1.66%         | 1.64%      |

# Bank Reconciliation

## Board Audit

User: fsantos  
 Printed: 04/23/2020 - 7:53AM  
 Date Range: 03/01/2020 - 03/31/2020  
 Systems: 'AP'



| Check No.                                     | Vendor/Employee              | Transaction Description         | Date       | Amount    |
|---|------------------------------|---------------------------------|------------|-----------|
| Fund: 10 General Fund                         |                              |                                 |            |           |
| Department: 00 Non Departmentalized           |                              |                                 |            |           |
| 0   | US BANK                      | US BANK: 3/26/2020 STATEMENT I  | 03/26/2020 | 384.00    |
| 23222   | AA ROUNDUP, INC.             | AA ROUNDUP, INC: PERMIT REFL    | 03/12/2020 | 300.00    |
| 23227   | AUTO CLUB OF SO CALIF.       | REFUND PERMIT #14398/FREEDO     | 03/12/2020 | 300.00    |
| 23230   | CAPRI                        | CAPRI: 4TH QTR WORKERS COMI     | 03/12/2020 | 59,992.25 |
| 23238   | HUB INTERNATIONAL INSURANC   | HUB INSURANCE: 02/2020 INSUR,   | 03/12/2020 | 946.00    |
| 23240   | RINA JINDAL                  | REFUND PERMIT #14630 COMM C     | 03/12/2020 | 50.00     |
| 23243   | RICHARD MEDINA               | RICHARD MEDINA: PERMIT REFL     | 03/12/2020 | 100.00    |
| 23265   | NOONTIME OPTIMIST CLUB OF C  | AP 3/26/20:REFUND CLEANING DI   | 03/20/2020 | 300.00    |
| 23272   | VC BRIDGE UNIT 547           | AP 3/26/20: DEPOSIT REFUND PER  | 03/20/2020 | 100.00    |
| 23308   | DELTA SIGMA THETA SORORITY,J | REFUND PERMIT #14635 DEPOSIT    | 03/26/2020 | 350.00    |
| 23351   | MICHELLE RIOS                | REFUND PERMIT 14678 DEPOSIT/    | 03/26/2020 | 75.00     |
| Total for Department: 00 Non Departmentalized |                              |                                 |            | 62,897.25 |
| Department: 03 Recreation                     |                              |                                 |            |           |
| 0   | US BANK                      | US BANK: 3/26/2020 STATEMENT I  | 03/26/2020 | 2,632.19  |
| 0   | CAMILLE TORGESON             | C.TORGESON:INSTRUCTOR FEES      | 03/20/2020 | 300.30    |
| 0   | ELEONORA CORTINA             | ELEONORA CORTINA: ZUMBA 63      | 03/20/2020 | 193.05    |
| 0   | NANCE TAPLEY-PECK            | AP 3/26/20: INSTRUCTOR SERVICE  | 03/20/2020 | 133.00    |
| 0   | PATRICIA J. BOLLAND          | P.BOLLAND: JAZZERCISE 2611.72   | 03/20/2020 | 767.00    |
| 0   | PATRICIA J. BOLLAND          | INSTRUCTOR SERVICES: 2611.718   | 03/26/2020 | 481.00    |
| 0   | RONALD J. BRAND              | R.BRAND: INSTRUCTOR FEES 202    | 03/20/2020 | 26.00     |
| 0   | TOMLINSON RAUSCHER           | RAUSCHER: AP 3/26/20-INSTRUCI   | 03/20/2020 | 161.33    |
| 23229   | BINGO WEST #4                | BINGO WEST#4: SENIOR CENTER     | 03/12/2020 | 124.52    |
| 23245   | PLEASANT VALLEY SCHOOL DIS   | PVSD:RESURFACE HALF MONTE       | 03/12/2020 | 2,250.00  |
| 23250   | ADM GROUP INC.               | ADM GROUP: TENNIS CLASS 1031    | 03/20/2020 | 884.00    |
| 23252   | AMERICAN RED CROSS           | AMERICAN RED CROSS:TRAININ      | 03/20/2020 | 60.00     |
| 23256   | BINGO WEST #4                | AP 3/26/20: BINGO WEST #4-BINGO | 03/20/2020 | 437.90    |
| 23260   | BARBARA G. GAGE              | B. GAGE: INSTRUCTOR FEES 9121   | 03/20/2020 | 110.50    |
| 23263   | BRYAN MONKA                  | MONKA: AP 3/26/20 INSTRUCTOR    | 03/20/2020 | 1,079.00  |
| 23264   | MUSCO SPORTS LIGHTING        | MUSCO LIGHING:REMOTE CONT.      | 03/20/2020 | 1,350.00  |
| 23266   | BRIANA RAMOS                 | AP 3/26/20: RAMOS, BRIANA MILE  | 03/20/2020 | 3.48      |
| 23267   | BARBARA SPANDRIO             | SPANDRIO: AP 3/26/20-REFUND C   | 03/20/2020 | 47.00     |
| 23269   | SWORDS INC.                  | SWORDS FENCING: WINTER 2020     | 03/20/2020 | 208.00    |
| 23270   | PAMELA ANN TAYLOR            | PAM TAYLOR:ZUMBA GOLD 9341      | 03/20/2020 | 270.66    |
| 23274   | LISA WYCKOFF                 | LISA WYCKOFF: INSTRUCTOR FE     | 03/20/2020 | 81.90     |
| 23275   | ODILE YEREVANIAN             | ODILE YEREVANIAN: MOMMY &       | 03/20/2020 | 819.00    |
| 23276   | ADM GROUP INC.               | INSTRUCTOR SERVICES 3/26/2020   | 03/26/2020 | 299.00    |
| 23279   | ALL HEART HOME HEALTH CARE   | REFUND 50 PLUS EXPO 2020/CAN    | 03/26/2020 | 125.00    |
| 23282   | LEO ANAYA                    | REFUND SPRING SOFTBALL/CAN      | 03/26/2020 | 222.00    |
| 23283   | GEORGE ANDERSON              | REFUND RUMMAGE SALE APRIL       | 03/26/2020 | 45.00     |
| 23284   | EUGENE AYALA                 | REFUND SPRING BASKETBALL C      | 03/26/2020 | 270.00    |
| 23285   | BATES CHIROPRACTIC           | REFUND EASTER 2020 CANCELL,     | 03/26/2020 | 99.00     |
| 23286   | STEVE BENICH                 | REFUND SPRING SOFTBALL/CAN      | 03/26/2020 | 259.00    |
| 23287   | W BERG                       | REFUND SPRING SOFTBALL/CAN      | 03/26/2020 | 222.00    |
| 23288   | C BERNARD                    | REFUND SPRING SOFTBALL/CAN      | 03/26/2020 | 444.00    |
| 23289   | BINGO WEST #4                | BINGO WEST #4: BINGO SUPPLIE:   | 03/26/2020 | 1,394.34  |
| 23290   | LOUISE BOCKALL               | REFUND CLASS 9511.128/CANCEL    | 03/26/2020 | 12.00     |
| 23292   | M BRADBURN                   | REFUND SPRING BASKETBALL/C      | 03/26/2020 | 270.00    |



| Check No. | Vendor/Employee               | Transaction Description             | Date       | Amount   |
|-----------|-------------------------------|-------------------------------------|------------|----------|
| 23293     | RICHARD BRATTON               | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23294     | CALVARY NEXUS                 | REFUND EASTER 2020 SPONSORS         | 03/26/2020 | 2,500.00 |
| 23295     | CAMARILLO PHYSICAL THERAPY    | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 125.00   |
| 23297     | LILLIAN M CANNON              | REFUND CLASS 9511.128/CANCEL        | 03/26/2020 | 12.00    |
| 23298     | CATHY CHANNELS                | REFUND EASTER 2020 CANCELLA         | 03/26/2020 | 150.00   |
| 23300     | BONNIE CLARK                  | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23301     | LIZA COBLYN                   | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23302     | COMFORT KEEPERS               | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 125.00   |
| 23303     | G CONTRERAS                   | REFUND SPRING BASKETBALL/C          | 03/26/2020 | 270.00   |
| 23304     | DAVID FOLDES CRONIES SPORTS   | REFUND SPRING 2020 KICKBALL         | 03/26/2020 | 345.00   |
| 23305     | N. AVERY CSUCI                | REFUND VETERANS FIELD/FP TO         | 03/26/2020 | 1,736.00 |
| 23306     | ELENA DAVIS                   | REFUND EASTER CANCELLATIOI          | 03/26/2020 | 125.00   |
| 23307     | SONSOLES DELACALLE            | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23308     | DELTA SIGMA THETA SORORITY, J | REFUND PERMIT #14635/CANCEL         | 03/26/2020 | 1,703.00 |
| 23309     | DEVOTED CARE SERVICES, LLC    | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 125.00   |
| 23310     | A DOMINGUEZ                   | REFUND SPRING KICKBALL CAN          | 03/26/2020 | 270.00   |
| 23311     | LUCIA/PETER ELMORE            | REFUND EASTER 2020 CANCELLA         | 03/26/2020 | 124.00   |
| 23314     | JACOB ENGLAND                 | REFUND EASTER 2020 CANCELLA         | 03/26/2020 | 124.00   |
| 23315     | JACOB ENGLAND                 | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 125.00   |
| 23316     | KAREN ERWIN                   | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 65.00    |
| 23317     | JAY EVANS                     | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 125.00   |
| 23319     | SANDRA GARCIA                 | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 45.00    |
| 23320     | J GARNICA                     | REFUND SPRING SOFTBALL/CAN          | 03/26/2020 | 222.00   |
| 23321     | HOLLY GRAVES                  | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 65.00    |
| 23322     | BILL HART                     | REFUND SPRING SOFTBALL/CAN          | 03/26/2020 | 222.00   |
| 23323     | JOHN HARVEY                   | REFUND EASTER 2020 CANCELLA         | 03/26/2020 | 125.00   |
| 23324     | DARIN HIGASHI                 | REFUNDSPRING BASKETBALL/C.          | 03/26/2020 | 270.00   |
| 23325     | ELVITA JONES                  | REFUND CLASS 9511.132/CANCEL        | 03/26/2020 | 12.00    |
| 23326     | SARA KANG                     | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23327     | WHITNEY LABRIE                | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 125.00   |
| 23328     | GAETAN LAMOUREUX              | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 45.00    |
| 23329     | TAM LE                        | REFUND CLASS 9331.113/CANCEL        | 03/26/2020 | 16.20    |
| 23330     | MARY LESTE                    | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 125.00   |
| 23331     | LIVINGSTON MEMORIAL           | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 100.00   |
| 23332     | ROCIO MALDONADO               | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23333     | PAUL MARTINEZ                 | REFUND SPRING SOFTBALL/CAN          | 03/26/2020 | 222.00   |
| 23334     | C MCLAUGHLIN                  | REFUND SPRING KICKBALL/CAN          | 03/26/2020 | 123.00   |
| 23335     | MEGAN MCMANN                  | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 65.00    |
| 23336     | CARL MCQUILLEN                | REFUND RUMMAGE SALE 2020/C          | 03/26/2020 | 125.00   |
| 23337     | MAXINE MENNEN                 | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23338     | RICK MORAGA                   | REFUND SPRING SOFTBALL/CAN          | 03/26/2020 | 259.00   |
| 23339     | VEL MUSKAT                    | REFUND CLASS 9331.113 & 9341.1      | 03/26/2020 | 34.20    |
| 23340     | DAVE MYERS                    | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23341     | ROSE OBETZ-NOONAN             | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23342     | SHANON ORINSKI                | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 45.00    |
| 23343     | BRIAN PARADIS                 | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 45.00    |
| 23344     | ROBERT PEREZ PEREZ FAMILY FU  | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 225.00   |
| 23345     | DONNA PERKINS                 | REFUND EASTER 2020 CANCELLA         | 03/26/2020 | 99.00    |
| 23346     | JOSHUA POLLACK                | REFUND 4421.723/CANCELLATIOI        | 03/26/2020 | 45.90    |
| 23347     | TIMOTHY PRINCE                | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 45.00    |
| 23349     | BRIANA RAMOS                  | Ramos, B: Mileage to conference & h | 03/26/2020 | 71.92    |
| 23350     | MONICA REYES                  | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 65.00    |
| 23352     | RICARDO RODRIGUEZ             | REFUND SPRING BASKETBALL 20         | 03/26/2020 | 270.00   |
| 23353     | ALAN ROSENTHAL                | REFUND EASTER 2020 CANCELLA         | 03/26/2020 | 249.00   |
| 23354     | JORDAN RUDMAN                 | REFUND SPRING SOFTBALL/CAN          | 03/26/2020 | 259.00   |
| 23355     | KAREN SAUER                   | REFUND 50 PLUS EXPO 2020/CAN        | 03/26/2020 | 125.00   |
| 23356     | SEARLE CREATIVE GROUP         | REFUND AD SUMMER ACTIVITY           | 03/26/2020 | 850.00   |
| 23357     | BOB SEARS                     | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 65.00    |
| 23358     | LESLIE E SEPULVEDA            | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23361     | TONI SMITH                    | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 45.00    |
| 23362     | TIMOTHY SPRINKLES             | REFUND RUMMAGE SALE APRIL           | 03/26/2020 | 25.00    |
| 23363     | BRETT STEIN                   | REFUND SPRING SOFTBALL/CAN          | 03/26/2020 | 222.00   |
| 23365     | DIANNE SWENSON                | REFUND CLASS 5311.704/CANCEL        | 03/26/2020 | 39.86    |

| Check No. | Vendor/Employee           | Transaction Description      | Date       | Amount |
|-----------|---------------------------|------------------------------|------------|--------|
| 23366     | THE PALMS AT BUENAVENTURA | REFUND 50 PLUS EXPO 2020/CAN | 03/26/2020 | 125.00 |
| 23367     | RANDI TYRRELL             | REFUND EASTER2020 CANCELLA   | 03/26/2020 | 99.00  |
| 23368     | USYVL                     | REFUND AD SUMMER 2020 ACTI   | 03/26/2020 | 850.00 |
| 23369     | SAROJ VANGANI             | REFUND RUMMAGE SALE APRIL    | 03/26/2020 | 25.00  |
| 23370     | SONIA VASQUEZ             | REFUND EASTER 2020 CANCELL   | 03/26/2020 | 99.00  |
| 23371     | VENTURA COUNTY HEALTH CAR | REFUND 50 PLUS EXPO 2020/CAN | 03/26/2020 | 125.00 |
| 23372     | NANCY VILLALOBOS          | REFUND RUMMAGE SALE APRIL    | 03/26/2020 | 25.00  |
| 23373     | KIM WHITAKER              | REFUND CLASS3241.726/CANCEL  | 03/26/2020 | 25.50  |
| 23374     | PAM WILTON                | REFUND EASTER 2020 CANCELL   | 03/26/2020 | 99.00  |
| 23375     | SANDY YANEZ               | REFUND EASTER 2020 CANCELL   | 03/26/2020 | 99.00  |

Total for Department: 03 Recreation

30,943.75

Department: 04 Parks

|       |                               |                                |            |          |
|-------|-------------------------------|--------------------------------|------------|----------|
| 0     | US BANK                       | US BANK: 3/26/2020 STATEMENT I | 03/26/2020 | 6,203.82 |
| 23226 | ASTRA INDUSTRIAL SERVICES IN  | ASTRA: BALL VALVES FOR FREEI   | 03/12/2020 | 271.34   |
| 23228 | B & B DO IT CENTER            | B&B: GRINDING WHEELS FOR TA    | 03/12/2020 | 371.19   |
| 23232 | CRESTVIEW MUTUAL WATER CO.    | CRESTVIEW MUTUAL WATER: 3/I    | 03/12/2020 | 108.00   |
| 23233 | EMPIRE CLEANING SUPPLY        | EMPIRE: JANITORIAL SUPPLIES F  | 03/12/2020 | 2,910.23 |
| 23234 | EWING IRRIGATION PRODUCTS I   | EWING IRRIGATION: RAINBIRD P   | 03/12/2020 | 929.54   |
| 23235 | FENCE FACTORY RENTALS         | FENCE FACTORY: FENCING FOR     | 03/12/2020 | 157.29   |
| 23236 | GRAINGER                      | GRAINGER: FUSES, MIDGET FOR    | 03/12/2020 | 108.80   |
| 23238 | HUB INTERNATIONAL INSURANC    | HUB INSURANCE: 02/2020 INSUR   | 03/12/2020 | -51.45   |
| 23241 | KASTLE KARE                   | KASTLE KARE: SQUIRREL BAIT S   | 03/12/2020 | 80.00    |
| 23244 | NAPA AUTO PARTS               | NAPA: SHOP TOOLS FOR MISSION   | 03/12/2020 | 19.81    |
| 23247 | SITEONE LANDSCAPE SUPPLY LI   | SITEONE LANDSCAPE: IRRIGATI    | 03/12/2020 | 66.31    |
| 23253 | AMERICAN RESOURCE RECVY       | AMERICAN RESOURCE RECVY: M     | 03/20/2020 | 947.39   |
| 23254 | B & B DO IT CENTER            | B&B: 3/26/20 KEYS FOR DOG BAG  | 03/20/2020 | 376.47   |
| 23255 | BEE SPECIALIST                | BEE SPECIALIST: AP3/26/20 BEEH | 03/20/2020 | 1,650.00 |
| 23257 | DAVE BANG ASSOCIATES INC.     | DAVE BANG: AP 3/26/2020/PLAYG  | 03/20/2020 | 1,805.14 |
| 23258 | EMPIRE CLEANING SUPPLY        | EMPIRE CLEANING: AP 3/26/20-CI | 03/20/2020 | 1,717.50 |
| 23259 | FERGUSON ENTERPRISES INC. #1  | FERGUSON: SERVICE CHARGE FC    | 03/20/2020 | 390.34   |
| 23265 | NOONTIME OPTIMIST CLUB OF C   | AP 3/26/20: RENTAL CHARGES FR  | 03/20/2020 | 438.00   |
| 23271 | UNITED SITE SERVICES OF CA IN | UNITED SITE SVC: SVC/SPRINGV.  | 03/20/2020 | 359.25   |
| 23273 | W & S SERVICES                | W&S: SEWER SERVICE FEB 2020/I  | 03/20/2020 | 514.80   |
| 23277 | AGRI-TURF DISTRIBUTING LLC    | ROUNDUP PROMAX/ALL PARKS ;     | 03/26/2020 | 1,159.09 |
| 23280 | ALL-PHASE ELECTRIC SUPPLY CO  | ALL-PHASE ELECTRIC: LED TUBI   | 03/26/2020 | 97.56    |
| 23281 | AMERICAN AUTOMATIC DOORS I    | ROLLER GUIDE ASSEMBLY KIT A    | 03/26/2020 | 546.85   |
| 23291 | BOETHING TREELAND FARMS IN    | ASSORTED PLANTS/ALL PARKS      | 03/26/2020 | 2,217.11 |
| 23296 | CAMROSA WATER DISTRICT        | CAMROSA WATER:MONTHLY SEF      | 03/26/2020 | 8,031.24 |
| 23312 | EMG HOLDINGS, LLC             | POO FREE DOG BAGS: 40 CASES    | 03/26/2020 | 4,300.00 |
| 23313 | EMPIRE CLEANING SUPPLY        | TP, PAPER TOWELS, CLOROX WIF   | 03/26/2020 | 5,204.03 |
| 23318 | FERGUSON ENTERPRISES INC. #1  | FERGUSON: BACKFLOW REPAIR      | 03/26/2020 | 97.94    |
| 23359 | SIGNARAMA                     | SIGNARAMA:DOG SHAPED SIGN!     | 03/26/2020 | 1,034.79 |
| 23360 | SITEONE LANDSCAPE SUPPLY LI   | SITEONE: IRRIGATION PARTS/ME   | 03/26/2020 | 209.81   |
| 23364 | STOVER SEED COMPANY           | STOVER SEED:KIKUYU & SPORT!    | 03/26/2020 | 1,705.28 |

Total for Department: 04 Parks

43,977.47

Department: 05 Administration

|       |                              |                                      |            |          |
|-------|------------------------------|--------------------------------------|------------|----------|
| 0     | US BANK                      | US BANK: 3/26/2020 STATEMENT I       | 03/26/2020 | 2,111.38 |
| 0     | CHERYL PETERSON              | C.Peterson: Mileage reimbursement fo | 03/12/2020 | 20.30    |
| 0     | KAREN ROBERTS                | KAREN ROBETS: MILEAGE FOR F          | 03/20/2020 | 29.58    |
| 0     | LEONORE YOUNG                | TEST                                 | 03/13/2020 | 0.01     |
| 23223 | ACCU-PRINTS/M&L PARTNERSHI   | ACCUPRINTS: FINGERPRINT FEE          | 03/12/2020 | 15.00    |
| 23225 | ALLCONNECTED, INC.           | ALLCONNECTED: MONTHLY CLC            | 03/12/2020 | 1,174.00 |
| 23231 | CENTERS FOR FAMILY HEALTH    | CENTERS FOR FAMILY HEALTH: I         | 03/12/2020 | 100.00   |
| 23237 | RACHELLE ANN GRAY            | RACHELLE GRAY: LOOKIN' FOR I         | 03/12/2020 | 75.00    |
| 23239 | J. THAYER COMPANY            | J.THAYER OFFICE SUPPLIES:3/12/       | 03/12/2020 | 93.86    |
| 23242 | KONICA MINOLTA               | KONICA MINOLTA: MONTHLY SE           | 03/12/2020 | 913.66   |
| 23251 | ADVANTAGE TELECOM/A+WIREI    | AP 3/26/20: ADVANTAGE TELECO!        | 03/20/2020 | 655.99   |
| 23262 | KONICA MINOLTA               | AP 3/26/20: KONICA MINOLTA MO        | 03/20/2020 | 787.98   |
| 23268 | STATE OF CALIFORNIA DEPT. OF | DEPT OF JUSTICE: FINGERPRINT         | 03/20/2020 | 32.00    |

| Check No. | Vendor/Employee              | Transaction Description       | Date       | Amount   |
|-----------|------------------------------|-------------------------------|------------|----------|
| 23278     | ALESHIRE & WYNDER LLP        | ALESHIRE & WYNDER: 2/1/2020-2 | 03/26/2020 | 1,639.00 |
| 23284     | EUGENE AYALA                 | REFUND ADMIN FEE CANCELLA]    | 03/26/2020 | 5.00     |
| 23292     | M BRADBURN                   | REFUND SPRING BASKETBALL/C    | 03/26/2020 | 5.00     |
| 23299     | CITY OF CAMARILLO- CASHIER   | CITY OF CAMARILLO:USE OF CH   | 03/26/2020 | 532.12   |
| 23303     | G CONTRERAS                  | REFUND ADMIN FEE/CANCELLA]    | 03/26/2020 | 5.00     |
| 23308     | DELTA SIGMA THETA SORORITY,] | REFUND ADMIN FEE PERMIT #14   | 03/26/2020 | 25.00    |
| 23310     | A DOMINGUEZ                  | REFUND SPRING KICKBALL/ADM    | 03/26/2020 | 5.00     |
| 23324     | DARIN HIGASHI                | REFUND ADMIN FEE/CANCELLA]    | 03/26/2020 | 5.00     |
| 23346     | JOSHUA POLLACK               | REFUND ADMIN FEE/CANCELLA]    | 03/26/2020 | 4.00     |
| 23348     | QUADIENT LEASING USA, INC.   | POSTAGE MACHINE RENTAL: 4/1:  | 03/26/2020 | 258.44   |
| 23351     | MICHELLE RIOS                | REFUND PERMIT 14678ADMIN FE   | 03/26/2020 | 25.00    |
| 23352     | RICARDO RODRIGUEZ            | REFUND ADMIN FEE/CANCELLA]    | 03/26/2020 | 5.00     |

Total for Department: 05 Administration

8,522.32

Total for Fund:10 General Fund

146,340.79

| Check No.                              | Vendor/Employee            | Transaction Description       | Date       | Amount     |
|--|----------------------------|-------------------------------|------------|------------|
| Fund: 30 Park Dedication Fund          |                            |                               |            |            |
| Department: 00                         |                            |                               |            |            |
| 23224                                  | ALDERSGATE INVESTMENT, LLC | ALDERSGATE CONST.: REFUND C   | 03/12/2020 | 238,883.01 |
| 23246                                  | SBS CORPORATION            | SBS Corp: PVAC SHOWER RR REM  | 03/12/2020 | 78,183.00  |
| 23261                                  | GREAT WESTERN RECREATION   | GW:AP 3/26/2020 DRINKING FOUN | 03/20/2020 | 3,402.64   |
| 23291                                  | BOETHING TREELAND FARMS IN | PLANTS FOR MEL VINCENT REST   | 03/26/2020 | 460.69     |
| Total for Department: 00               |                            |                               |            | 320,929.34 |
| Total for Fund:30 Park Dedication Fund |                            |                               |            | 320,929.34 |

Grand Total

467,270.13



P.O. BOX 6343  
FARGO ND 58125-6343

**ACCOUNT NUMBER**  
**STATEMENT DATE** 03-23-2020  
**AMOUNT DUE** \$17,415.68  
**NEW BALANCE** \$17,415.68  
PAYMENT DUE ON RECEIPT



000002009 01 SP 0.560 106481159482772 P

PLEASANT VALLEY REC PRK  
ATTN LEO YOUNG  
1605 E BURNLEY ST  
CAMARILLO CA 93010-4524

**AMOUNT ENCLOSED**  
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

001741568 001741568

Please tear payment coupon at perforation.

**CORPORATE ACCOUNT SUMMARY**

| PLEASANT VALLEY REC | Previous Balance | Purchases And Other Charges | Cash Advances | Cash Advance Fees | Late Payment Charges | Credits  | Payments | New Balance |
|---------------------|------------------|-----------------------------|---------------|-------------------|----------------------|----------|----------|-------------|
| Company Total       | \$11,331.39      | \$6,339.06                  | \$0.00        | \$0.00            | \$0.00               | \$254.77 | \$0.00   | \$17,415.68 |

**NEW ACTIVITY**

| LEONORE YOUNG | CREDITS | PURCHASES  | CASH ADV | TOTAL ACTIVITY |
|---------------|---------|------------|----------|----------------|
|               | \$0.00  | \$1,262.93 | \$0.00   | \$1,262.93     |

| Post Date | Tran Date | Reference Number        | Transaction Description               | Amount |
|-----------|-----------|-------------------------|---------------------------------------|--------|
| 02-28     | 02-27     | 24431060058026602664673 | ADOBE ACROPRO SUBS 800-833-6687 CA    | 14.99  |
| 03-04     | 03-03     | 24492150063637544010797 | ANNUVIA WWW.ANNUVIA.C WI              | 227.37 |
| 03-05     | 03-04     | 24445710064300360934487 | RALPHS #0741 CAMARILLO CA             | 33.11  |
| 03-06     | 03-04     | 24013390065000648206250 | URBANE CAFE CAMARILLO CAMARILLO CA    | 51.91  |
| 03-06     | 03-04     | 24013390065000648206268 | URBANE CAFE CAMARILLO CAMARILLO CA    | 42.90  |
| 03-09     | 03-08     | 24692160068100436333407 | J2 *METROFAX 888-929-4141 CA          | 7.95   |
| 03-10     | 03-10     | 24492150070715159936281 | BOXEDB2BSALES 646-669-8979 NY         | 368.15 |
| 03-13     | 03-11     | 24610430072010182510092 | THE HOME DEPOT #1012 CAMARILLO CA     | 17.32  |
| 03-16     | 03-12     | 24137460073500827125769 | COFFEE BEAN STORE # 86 C CAMARILLO CA | 69.95  |
| 03-16     | 03-12     | 24431060073975013740319 | VONS #1672 CAMARILLO CA               | 12.28  |
| 03-17     | 03-16     | 24492150077852917920712 | LIEBERTCASS 310-981-2000 CA           | 75.00  |
| 03-20     | 03-19     | 24430990079400819038092 | MSFT * E0700AN2FE 800-642-7676 WA     | 300.00 |
| 03-20     | 03-19     | 24430990079400819038118 | MSFT * E0700AN2ZX 800-642-7676 WA     | 12.00  |
| 03-23     | 03-20     | 24430990081400811007984 | MSFT * E0700ANAUI 800-642-7676 WA     | 30.00  |

|  |                                    |                               |                                      |           |
|--|------------------------------------|-------------------------------|--------------------------------------|-----------|
| <b>CUSTOMER SERVICE CALL</b><br><br>800-344-5696   | <b>ACCOUNT NUMBER</b>              |                               | <b>ACCOUNT SUMMARY</b>               |           |
|  | <b>STATEMENT DATE</b><br>03/23/20  | <b>DISPUTED AMOUNT</b><br>.00 | <b>PREVIOUS BALANCE</b>              | 11,331.39 |
| <b>SEND BILLING INQUIRIES TO:</b><br>U.S. Bank National Association<br>C/O U.S. Bancorp Purchasing Card Program<br>P.O. Box 6335<br>Fargo, ND 58125-6335 | <b>AMOUNT DUE</b><br><br>17,415.68 |                               | <b>PURCHASES &amp; OTHER CHARGES</b> | 6,339.06  |
|  |                                    |                               | <b>CASH ADVANCES</b>                 | .00       |
|  |                                    |                               | <b>CASH ADVANCE FEES</b>             | .00       |
|  |                                    |                               | <b>LATE PAYMENT CHARGES</b>          | .00       |
|  |                                    |                               | <b>CREDITS</b>                       | 254.77    |
|  |                                    | <b>PAYMENTS</b>               | .00                                  |           |
|  |                                    | <b>ACCOUNT BALANCE</b>        | 17,415.68                            |           |





|                                       |
|---------------------------------------|
| Company Name: PLEASANT VALLEY REC PRK |
| Corporate Account Number: _____       |
| Statement Date: 03-23-2020            |

**NEW ACTIVITY**

| Post Date | Tran Date | Reference Number        | Transaction Description           | Amount |
|-----------|-----------|-------------------------|-----------------------------------|--------|
| 03-09     | 03-05     | 24610430066010182372517 | THE HOME DEPOT #1012 CAMARILLO CA | 55.51  |
| 03-13     | 03-11     | 24610430072010182509482 | THE HOME DEPOT #1012 CAMARILLO CA | 34.19  |

|                   |                |                  |                 |                       |
|-------------------|----------------|------------------|-----------------|-----------------------|
| <b>JOSEPH KEY</b> | <b>CREDITS</b> | <b>PURCHASES</b> | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                   | \$0.00         | \$67.46          | \$0.00          | \$67.46               |

| Post Date | Tran Date | Reference Number        | Transaction Description           | Amount |
|-----------|-----------|-------------------------|-----------------------------------|--------|
| 03-11     | 03-10     | 24164070070091007208175 | TARGET 00010272 CAMARILLO CA      | 27.86  |
| 03-12     | 03-10     | 24610430071010182409544 | THE HOME DEPOT #1012 CAMARILLO CA | 39.60  |

|                      |                |                  |                 |                       |
|----------------------|----------------|------------------|-----------------|-----------------------|
| <b>JOHN FLETCHER</b> | <b>CREDITS</b> | <b>PURCHASES</b> | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                      | \$0.00         | \$579.01         | \$0.00          | \$579.01              |

| Post Date | Tran Date | Reference Number        | Transaction Description               | Amount |
|-----------|-----------|-------------------------|---------------------------------------|--------|
| 02-28     | 02-26     | 24610430058010187227211 | THE HOME DEPOT #6662 THOUSAND OAKS CA | 21.45  |
| 03-06     | 03-04     | 24610430065010183292715 | THE HOME DEPOT #1012 CAMARILLO CA     | 19.05  |
| 03-09     | 03-06     | 24610430067010181479494 | THE HOME DEPOT #1012 CAMARILLO CA     | 55.26  |
| 03-12     | 03-10     | 24692160071100394825704 | THE HOME DEPOT 1012 CAMARILLO CA      | 225.13 |
| 03-13     | 03-11     | 24610430072010182509870 | THE HOME DEPOT #1012 CAMARILLO CA     | 162.47 |
| 03-16     | 03-12     | 24610430073010186545176 | THE HOME DEPOT #1012 CAMARILLO CA     | 51.97  |
| 03-16     | 03-12     | 24610430073010186545960 | THE HOME DEPOT #1012 CAMARILLO CA     | 43.68  |

|                       |                |                  |                 |                       |
|-----------------------|----------------|------------------|-----------------|-----------------------|
| <b>MACY TRUEBLOOD</b> | <b>CREDITS</b> | <b>PURCHASES</b> | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                       | \$25.00        | \$0.00           | \$0.00          | \$25.00 CR            |

| Post Date | Tran Date | Reference Number        | Transaction Description    | Amount   |
|-----------|-----------|-------------------------|----------------------------|----------|
| 03-13     | 03-12     | 74493980073400499000475 | VCCCD MOORPARK MOORPARK CA | 25.00 CR |

|                   |                |                  |                 |                       |
|-------------------|----------------|------------------|-----------------|-----------------------|
| <b>MARY OTTEN</b> | <b>CREDITS</b> | <b>PURCHASES</b> | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                   | \$13.40        | \$22.56          | \$0.00          | \$9.16                |

| Post Date | Tran Date | Reference Number        | Transaction Description                | Amount   |
|-----------|-----------|-------------------------|--|----------|
| 02-26     | 02-25     | 74906410056089075760873 | VARIDESK* 1800 207 2587 800-2072587 TX | 13.40 CR |
| 03-16     | 03-13     | 24231680074837000287371 | SMART AND FINAL 400 CAMARILLO CA       | 22.56    |

|                   |                |                  |                 |                       |
|-------------------|----------------|------------------|-----------------|-----------------------|
| <b>EMILY RAAB</b> | <b>CREDITS</b> | <b>PURCHASES</b> | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                   | \$150.00       | \$0.00           | \$0.00          | \$150.00 CR           |





|                                       |
|---------------------------------------|
| Company Name: PLEASANT VALLEY REC PRK |
| Corporate Account Number: _____       |
| Statement Date: 03-23-2020            |

| NEW ACTIVITY              |           |                         |                                    |                 |                       |
|---------------------------|-----------|-------------------------|------------------------------------|-----------------|-----------------------|
| Post Date                 | Tran Date | Reference Number        | Transaction Description            | Amount          |                       |
| 03-16                     | 03-14     | 74492150075045425817382 | EB 2020 OXNARD JOB 8014137200 CA   | 150.00CR        |                       |
| <b>ROBERT A CERASUOLO</b> |           | <b>CREDITS</b>          | <b>PURCHASES</b>                   | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                           |           | \$0.00                  | \$1,136.60                         | \$0.00          | \$1,136.60            |
| Post Date                 | Tran Date | Reference Number        | Transaction Description            | Amount          |                       |
| 02-26                     | 02-25     | 24492150056894053295645 | PP*SOUNDDOCTOR CAMARILLO CA        | 65.63           |                       |
| 03-03                     | 03-02     | 24431060063206902800044 | CARMEN AUTO REPAIR CAMARILLO CA    | 511.83          |                       |
| 03-10                     | 03-09     | 24431060070206902500066 | CARMEN AUTO REPAIR CAMARILLO CA    | 391.83          |                       |
| 03-16                     | 03-12     | 24431060073975012410476 | VONS #2094 CAMARILLO CA            | 102.79          |                       |
| 03-16                     | 03-12     | 24431060073975013130529 | VONS #1672 CAMARILLO CA            | 64.52           |                       |
| <b>ANTHONY MILLER</b>     |           | <b>CREDITS</b>          | <b>PURCHASES</b>                   | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                           |           | \$0.00                  | \$23.25                            | \$0.00          | \$23.25               |
| Post Date                 | Tran Date | Reference Number        | Transaction Description            | Amount          |                       |
| 02-25                     | 02-24     | 24137460056001190791841 | USPS PO 0511580060 CAMARILLO CA    | 15.50           |                       |
| 03-04                     | 03-02     | 24137460064001253420551 | USPS KIOSK 0511589553 CAMARILLO CA | 7.75            |                       |

Department: 00000 Total: \$6,084.29  
 Division: 00000 Total: \$6,084.29

**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: May 6, 2020**

**SUBJECT: FINANCE REPORT MARCH 2020**

**SUMMARY**

Staff is presenting the District's financial report for Fund 10 General Fund, Fund 20 Assessment District Fund and Fund 30 Park Dedication Fund (Quimby Fees) for the month of March 2020 with a prior year comparison.

**ANALYSIS OF COMPARATIVE FINANCIAL THROUGH MARCH 31, 2020**

Attached you will find the District's Statements of Revenues and Expenditures for the period of July 1, 2019 through March 31, 2020 with a year-to-date comparison for the period of July 1, 2018 through March 31, 2019. The percentage rate used for the 2019-2020 fiscal year budget is 75% for Period 9 of the fiscal year.

**REVENUES**

Total revenue for the 9th month ending March 31, 2020 for Fund 10 (General Fund) has an overall increase of \$399,932. Most of the increase is due to 1) Property Tax Apportionment increase over prior year (\$169,680) 2) Hill Fire 2018 (\$107,360), 3) Needs Assessment Reimbursement from the City of Camarillo (\$74,966) 4) ROPS Reimbursement (\$26,452) 5) Donations/Contributions (\$19,183) and various other revenue accounts. When analyzing the General Fund financials, you will notice that for the month of March, the District only brought in \$77,878 revenue. This was due to the Coronavirus (COVID-19) which created a worldwide pandemic:

Total revenue for the 9th month ending March 31, 2020 for Fund 20 (Assessment District) is at 57.8% of budget. The tax apportionment for December is reflected in the total and various other apportionments continue to trickle in. As of March 31, 2020, the Assessment District has received \$27,424 more than prior year.

Period 8 for Fund 30 (Park Dedication Fee) has received Interest Earnings only for the month of February.

**EXPENDITURES**

Personnel expenditures have decreased by \$64,135 for FY 2019-2020 in comparison to personnel expense for the same time period as last year. This decrease is due primarily to the timing of the

mid-year budget adjustment that is done every March to get the expense more in line with the actual. This adjustment will be done in April and will be reflected in the next month's financials.

Service and Supply expenditures for Fund 10 have increased \$483,648 in comparison to the same time period as last year. This is due to 1) Hill Fire (\$353,748), 2) Water (\$79,230) and 3) COVID-19 Refund (\$57,714), along with other various accounts. The line item titled COVID-19, numbered #8112, reflects the year to date refunds the District has had to refund for rentals, classes, programs and events due to the pandemic. There were additional refunds issued in April and those refunds will be reflected in the next month's financial report.

Fund 20 is at 71.4% in Personnel and 81.9% in Services and Supplies with the increase in Services and Supplies primarily due to Contracted Landscaping Services. The 2017 Certificate of Participation payment which is at 100% expensed increases the column titled "% of Budget Used", therefore making it appear that Fund 20 is over the expense budget.

Fund 30 Services and Supplies is at 0.0% in expenses.

Capital projects for fiscal year 2019-2020 are currently underway for Fund 10 and the projects budgeted to Fund 30 Capital, the Pleasant Valley Aquatic Center Restroom and Shower Remodel and the PV Fields Injector are in progress.

#### **FISCAL IMPACT**

Overall, the District is under the approved budget for Fund 10 by 8.0%. Fund 20 overall is over budget by 81.6%. This is due to the COP Debt for PV Fields payment being paid in full, which makes the Assessment District appear to be over budget. Staff is constantly reviewing ways to make the District run effectively and efficiently while staying within the approved budget, during these most difficult days with the pandemic.

#### **RECOMMENDATION**

It is recommended the Board review and approve the Financial Statements for March 31, 2020 for Fund 10, Fund 20 and Fund 30.

#### **ATTACHMENTS**

- 1) Financial Statement of Revenues and Expenditures as of March 31, 2020 Fund 10  
(3 pages)
- 2) Financial Statement of Revenue and Expenditures as of March 31, 2020 Fund 20  
(1 page)
- 3) Financial Statement of Revenue and Expenditures as of March 31, 2020 Fund 30  
(1 page)

**General Ledger  
Fund 10 General Fund  
March 2020 75%**

| Description                   | Account   | Period Amount         | One Year Prior Actual    | Year to Date             | Budget                   | Budget Remaining         | % of Budget Used |
|-------------------------------|-----------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------|
| <b>Revenue</b>                |           |                       |                          |                          |                          |                          |                  |
| Tax Apport - Cur Year Secured | 5110-5240 | \$ (16,957.07)        | \$ (3,681,105.63)        | \$ (3,850,785.75)        | \$ (6,561,872.00)        | \$ (2,711,086.25)        | 58.68%           |
| Interest Earnings             | 5310      | \$ -                  | \$ (43,661.12)           | \$ (56,191.61)           | \$ (46,500.00)           | \$ 9,691.61              | 120.84%          |
| Dividends - CAPRI Prior Years | 5460      | \$ -                  | \$ (9,382.00)            | \$ -                     | \$ -                     | \$ -                     | 0.00%            |
| Hill Fire 2018                | 5465      | \$ -                  | \$ (49,333.34)           | \$ (156,693.01)          | \$ -                     | \$ 156,693.01            | 0.00%            |
| Park Patrol Citations         | 5506      | \$ (670.00)           | \$ (7,453.85)            | \$ (3,738.95)            | \$ (4,950.00)            | \$ (1,211.05)            | 75.53%           |
| Contract Classes-Public Fees  | 5510      | \$ (8,558.25)         | \$ (142,330.01)          | \$ (138,663.55)          | \$ (235,485.00)          | \$ (96,821.45)           | 58.88%           |
| Public Fees                   | 5511      | \$ (9,785.55)         | \$ (237,677.04)          | \$ (221,347.35)          | \$ (379,621.00)          | \$ (158,273.65)          | 58.31%           |
| Swim Passes                   | 5520      | \$ -                  | \$ (33,130.06)           | \$ (27,797.76)           | \$ (46,995.00)           | \$ (19,197.24)           | 59.15%           |
| Vending Concessions           | 5525      | \$ -                  | \$ (1,806.91)            | \$ (2,525.50)            | \$ (3,446.00)            | \$ (920.50)              | 73.29%           |
| Rental                        | 5530      | \$ (26,101.95)        | \$ (295,629.19)          | \$ (304,606.96)          | \$ (403,769.00)          | \$ (99,162.04)           | 75.44%           |
| Cell Tower Revenue            | 5535      | \$ (9,851.56)         | \$ (68,520.19)           | \$ (75,760.48)           | \$ (91,704.00)           | \$ (15,943.52)           | 82.61%           |
| Annual Passes                 | 5536      | \$ -                  | \$ 122.00                | \$ -                     | \$ -                     | \$ -                     | 0.00%            |
| Parking Fees                  | 5540      | \$ (300.14)           | \$ (10,440.32)           | \$ (9,171.40)            | \$ (12,312.00)           | \$ (3,140.60)            | 74.49%           |
| Dues                          | 5550      | \$ -                  | \$ (1,155.00)            | \$ 50.00                 | \$ (2,000.00)            | \$ (2,050.00)            | -2.50%           |
| Activity Guide Revenue        | 5555      | \$ (2,700.00)         | \$ (11,325.75)           | \$ (23,460.00)           | \$ (18,000.00)           | \$ 5,460.00              | 130.33%          |
| Sponsorships                  | 5558      | \$ -                  | \$ (500.00)              | \$ (4,700.00)            | \$ -                     | \$ 4,700.00              | 0.00%            |
| Staffing Cost Recovery        | 5563      | \$ -                  | \$ (7,500.16)            | \$ (15,466.06)           | \$ (16,880.00)           | \$ (1,413.94)            | 91.62%           |
| Special Event Permits         | 5564      | \$ -                  | \$ (606.00)              | \$ (303.00)              | \$ (1,000.00)            | \$ (697.00)              | 30.30%           |
| Security Services Recovery    | 5566      | \$ 300.00             | \$ -                     | \$ (2,250.00)            | \$ -                     | \$ 2,250.00              | 0.00%            |
| Donations/Contributions       | 5570      | \$ (90.00)            | \$ (75,594.50)           | \$ (94,777.00)           | \$ (90,000.00)           | \$ 4,777.00              | 105.31%          |
| HCF Grant 2019                | 5573      | \$ (1.00)             | \$ (1.00)                | \$ (24.65)               | \$ -                     | \$ 24.65                 | 0.00%            |
| Other/Purchase Discount Taken | 5575      | \$ (2,334.20)         | \$ (71,525.02)           | \$ (58,173.52)           | \$ (68,015.00)           | \$ (9,841.48)            | 85.53%           |
| Credit Card Processing Fee    | 5576      | \$ (25.08)            | \$ (140.77)              | \$ (696.03)              | \$ -                     | \$ 696.03                | 0.00%            |
| Cash Over/Under               | 5580      | \$ -                  | \$ (44.00)               | \$ (110.00)              | \$ -                     | \$ 110.00                | 0.00%            |
| Incentive Income              | 5585      | \$ (803.47)           | \$ (2,110.66)            | \$ (2,171.98)            | \$ (1,900.00)            | \$ 271.98                | 114.31%          |
| Reimbursement - ROPS          | 5600      | \$ -                  | \$ (282,734.93)          | \$ (309,187.20)          | \$ (200,000.00)          | \$ 109,187.20            | 154.59%          |
| Reimb-Needs Assessment/LPA    | 5605      | \$ -                  | \$ (516.00)              | \$ (75,482.17)           | \$ -                     | \$ 75,482.17             | 0.00%            |
| <b>Revenue</b>                |           | <b>\$ (77,878.27)</b> | <b>\$ (5,034,101.45)</b> | <b>\$ (5,434,033.93)</b> | <b>\$ (8,184,449.00)</b> | <b>\$ (2,750,415.07)</b> | <b>66.39%</b>    |
| <b>YTD Comparison</b>         |           |                       |                          | <b>\$ (399,932.48)</b>   |                          |                          |                  |
| <b>Expense</b>                |           |                       |                          |                          |                          |                          |                  |
| Full Time Salaries            | 6100      | \$ 171,279.40         | \$ 1,590,057.63          | \$ 1,660,076.75          | \$ 2,650,972.00          | \$ 990,895.25            | 62.62%           |
| Overtime Salaries             | 6101      | \$ 2,042.73           | \$ 27,564.91             | \$ 21,916.15             | \$ 32,508.00             | \$ 10,591.85             | 67.42%           |
| Car Allowance                 | 6105      | \$ 830.74             | \$ 7,898.66              | \$ 7,892.03              | \$ 10,800.00             | \$ 2,907.97              | 73.07%           |
| Cell Phone Allowance          | 6108      | \$ 1,242.00           | \$ 11,483.86             | \$ 11,710.00             | \$ 15,420.00             | \$ 3,710.00              | 75.94%           |
| Part-Time Salaries            | 6110      | \$ 19,897.46          | \$ 421,490.48            | \$ 380,537.21            | \$ 470,254.00            | \$ 89,716.79             | 80.92%           |
| Retirement                    | 6120      | \$ 27,282.89          | \$ 273,765.50            | \$ 275,335.52            | \$ 450,140.00            | \$ 174,804.48            | 61.17%           |
| 457 Pension                   | 6121      | \$ -                  | \$ 7,041.62              | \$ 6,522.00              | \$ 7,445.00              | \$ 923.00                | 87.60%           |
| Employee Insurance            | 6130      | \$ 17,705.04          | \$ 168,575.47            | \$ 160,524.38            | \$ 304,641.00            | \$ 144,116.62            | 52.69%           |
| Workers Compensation          | 6140      | \$ 9,551.34           | \$ 154,682.94            | \$ 79,684.81             | \$ 172,200.00            | \$ 92,515.19             | 46.27%           |
| Unemployment Insurance        | 6150      | \$ -                  | \$ 5,225.00              | \$ 633.00                | \$ 5,000.00              | \$ 4,367.00              | 12.66%           |
| Loan - Pension Obligation     | 6160      | \$ -                  | \$ 43,633.74             | \$ 11,848.86             | \$ 250,532.00            | \$ 238,683.14            | 4.73%            |
| PERS Unfunded Liability       | 6170      | \$ -                  | \$ 318,714.00            | \$ 349,318.00            | \$ 348,560.00            | \$ (758.00)              | 100.22%          |
| <b>Personnel</b>              |           | <b>\$ 249,831.60</b>  | <b>\$ 3,030,133.81</b>   | <b>\$ 2,965,998.71</b>   | <b>\$ 4,718,472.00</b>   | <b>\$ 1,752,473.29</b>   | <b>62.86%</b>    |
| <b>YTD Comparison</b>         |           |                       |                          | <b>\$ (64,135.10)</b>    |                          |                          |                  |
| <b>Services and Supplies</b>  |           |                       |                          |                          |                          |                          |                  |
| Telephone/Internet            | 6210      | \$ 655.99             | \$ 8,790.16              | \$ 12,493.79             | \$ 20,804.00             | \$ 8,310.21              | 60.05%           |
| Internet Services             | 6220      | \$ 210.00             | \$ 22,642.79             | \$ 28,599.36             | \$ 41,010.00             | \$ 12,410.64             | 69.74%           |
| IT Infrastructure             | 6230      | \$ 863.32             | \$ -                     | \$ 1,013.62              | \$ 2,400.00              | \$ 1,386.38              | 42.23%           |
| Computer Hardware/Software    | 6240      | \$ 355.93             | \$ -                     | \$ 10,563.96             | \$ 13,264.00             | \$ 2,700.04              | 79.64%           |
| Pool Chemicals                | 6310      | \$ -                  | \$ 4,071.24              | \$ 2,597.49              | \$ 11,500.00             | \$ 8,902.51              | 22.59%           |
| Janitorial Supplies           | 6320      | \$ 7,895.68           | \$ 38,293.79             | \$ 34,322.75             | \$ 53,400.00             | \$ 19,077.25             | 64.27%           |
| COVID-19 Supplies             | 6321      | \$ 1,936.08           | \$ -                     | \$ 1,936.08              | \$ -                     | \$ (1,936.08)            | 0.00%            |
| Kitchen Supplies              | 6330      | \$ -                  | \$ 424.49                | \$ 352.26                | \$ 2,400.00              | \$ 2,047.74              | 14.68%           |
| Food Supplies                 | 6340      | \$ 326.30             | \$ 5,630.36              | \$ 2,623.88              | \$ 8,800.00              | \$ 6,176.12              | 29.82%           |
| Water Maint & Service         | 6350      | \$ 92.95              | \$ 778.08                | \$ 712.37                | \$ 1,176.00              | \$ 463.63                | 60.58%           |
| Laundry/Wash Service          | 6360      | \$ -                  | \$ 199.50                | \$ 181.00                | \$ 680.00                | \$ 499.00                | 26.62%           |
| Medical Supplies              | 6380      | \$ -                  | \$ -                     | \$ 21.98                 | \$ 850.00                | \$ 828.02                | 2.59%            |
| Insurance Liability           | 6410      | \$ -                  | \$ 115,144.00            | \$ 142,201.00            | \$ 143,930.00            | \$ 1,729.00              | 98.80%           |
| Equipment Maintenance         | 6500      | \$ -                  | \$ -                     | \$ -                     | \$ 400.00                | \$ 400.00                | 0.00%            |
| Fuel                          | 6510      | \$ 3,271.03           | \$ 31,214.60             | \$ 32,586.64             | \$ 48,000.00             | \$ 15,413.36             | 67.89%           |
| Vehicle Maintenance           | 6520      | \$ 2,204.64           | \$ 24,174.50             | \$ 17,471.15             | \$ 35,400.00             | \$ 17,928.85             | 49.35%           |
| Office Equipment Maintenance  | 6530      | \$ -                  | \$ -                     | \$ -                     | \$ 600.00                | \$ 600.00                | 0.00%            |
| Building Repair               | 6610      | \$ 5,135.97           | \$ 75,605.63             | \$ 60,948.37             | \$ 93,250.00             | \$ 32,301.63             | 65.36%           |
| HVAC                          | 6620      | \$ -                  | \$ 3,889.09              | \$ 1,109.61              | \$ 10,240.00             | \$ 9,130.39              | 10.84%           |
| Playground Maintenance        | 6630      | \$ 1,805.14           | \$ 19,157.63             | \$ 21,333.27             | \$ 30,000.00             | \$ 8,666.73              | 71.11%           |
| Hill Fire 2018                | 6640      | \$ -                  | \$ 15,225.14             | \$ 368,974.05            | \$ -                     | \$ (368,974.05)          | 0.00%            |

**General Ledger  
Fund 10 General Fund  
March 2020 75%**

| Description                   | Account | Period Amount        | One Year Prior Actual  | Year to Date           | Budget                 | Budget Remaining     | % of Budget Used |
|-------------------------------|---------|----------------------|------------------------|------------------------|------------------------|----------------------|------------------|
| Grounds Maintenance           | 6710    | \$ 15,011.32         | \$ 56,852.90           | \$ 61,104.89           | \$ 91,280.00           | \$ 30,175.11         | 66.94%           |
| Tree Care - Assess            | 6719    | \$ -                 | \$ 13,119.00           | \$ 27,972.00           | \$ 28,000.00           | \$ -28.00            | 99.90%           |
| Contracted LS Services        | 6720    | \$ -                 | \$ 832.10              | \$ -                   | \$ -                   | \$ -                 | 0.00%            |
| Park Signage (Branding)       | 6725    | \$ -                 | \$ 485.29              | \$ 6,895.75            | \$ -                   | \$ (6,895.75)        | 0.00%            |
| Contracted Pest Control       | 6730    | \$ -                 | \$ 1,100.00            | \$ 820.00              | \$ 2,000.00            | \$ 1,180.00          | 41.00%           |
| Rubbish & Refuse              | 6740    | \$ 947.39            | \$ 39,413.13           | \$ 52,274.55           | \$ 73,586.00           | \$ 21,311.45         | 71.04%           |
| Vandalism/Theft               | 6750    | \$ -                 | \$ -                   | \$ -                   | \$ 1,000.00            | \$ 1,000.00          | 0.00%            |
| Memberships                   | 6810    | \$ 175.00            | \$ 12,424.63           | \$ 12,995.26           | \$ 16,245.00           | \$ 3,249.74          | 80.00%           |
| Office Supplies               | 6910    | \$ 235.87            | \$ 11,786.64           | \$ 14,642.13           | \$ 23,671.00           | \$ 9,028.87          | 61.86%           |
| Postage Expense               | 6920    | \$ 9.15              | \$ 11,600.21           | \$ 11,981.33           | \$ 22,540.00           | \$ 10,558.67         | 53.16%           |
| Advertising Expense           | 6930    | \$ -                 | \$ 11,503.71           | \$ 2,865.90            | \$ 5,840.00            | \$ 2,974.10          | 49.07%           |
| Printing Charges              | 6940    | \$ 1,699.64          | \$ 10,718.92           | \$ 10,032.01           | \$ 13,598.00           | \$ 3,565.99          | 73.78%           |
| ActiveNet Charges             | 6950    | \$ 2,502.71          | \$ 37,040.23           | \$ 36,241.32           | \$ 61,209.00           | \$ 24,967.68         | 59.21%           |
| Approp Redev/Collection Fees  | 6960    | \$ -                 | \$ 216,603.87          | \$ 239,173.17          | \$ 459,455.00          | \$ 220,281.83        | 52.06%           |
| Minor Furn Fixture & Equip    | 6980    | \$ 258.44            | \$ 1,110.04            | \$ 1,122.61            | \$ 1,233.00            | \$ 110.39            | 91.05%           |
| Comp Hardware/Software Exp    | 6990    | \$ 14.99             | \$ 8,404.09            | \$ 119.92              | \$ -                   | \$ (119.92)          | 0.00%            |
| Fingerprint Fees (HR)         | 7010    | \$ 47.00             | \$ 648.00              | \$ 1,241.00            | \$ 2,440.00            | \$ 1,199.00          | 50.86%           |
| Fire & Safety Insp Fees       | 7020    | \$ -                 | \$ 4,052.43            | \$ 3,311.95            | \$ 4,275.00            | \$ 963.05            | 77.47%           |
| Permit & Licensing Fees       | 7030    | \$ -                 | \$ 8,537.79            | \$ 2,574.87            | \$ 6,730.00            | \$ 4,155.13          | 38.26%           |
| State License Fee             | 7040    | \$ -                 | \$ 755.00              | \$ 852.50              | \$ 800.00              | \$ (52.50)           | 106.56%          |
| Professional Services         | 7100    | \$ -                 | \$ 1,400.00            | \$ 3,384.13            | \$ 20,000.00           | \$ 16,615.87         | 16.92%           |
| Legal Services                | 7110    | \$ 1,639.00          | \$ 39,329.50           | \$ 71,713.94           | \$ 100,000.00          | \$ 28,286.06         | 71.71%           |
| Typeset and Print Services    | 7115    | \$ -                 | \$ 24,745.80           | \$ 27,804.57           | \$ 40,400.00           | \$ 12,595.43         | 68.82%           |
| Instructor Services           | 7120    | \$ 5,888.74          | \$ 93,528.25           | \$ 84,353.42           | \$ 137,847.00          | \$ 53,493.58         | 61.19%           |
| PERS Admin Fees               | 7125    | \$ 90.14             | \$ 642.63              | \$ 1,775.73            | \$ 1,550.00            | \$ (225.73)          | 114.56%          |
| Audit Services                | 7130    | \$ -                 | \$ 9,960.00            | \$ 7,260.00            | \$ 20,175.00           | \$ 12,915.00         | 35.99%           |
| Medical & Health Svcs (HR)    | 7140    | \$ 100.00            | \$ 1,325.00            | \$ 4,252.50            | \$ 9,250.00            | \$ 4,997.50          | 45.97%           |
| Security Services             | 7150    | \$ -                 | \$ 3,772.88            | \$ 1,248.55            | \$ 9,530.00            | \$ 8,281.45          | 13.10%           |
| Entertainment Services        | 7160    | \$ -                 | \$ 2,174.99            | \$ 420.00              | \$ 7,500.00            | \$ 7,080.00          | 5.60%            |
| Business Services             | 7180    | \$ 2,224.11          | \$ 84,644.23           | \$ 48,506.71           | \$ 61,788.00           | \$ 13,281.29         | 78.51%           |
| Conversion Adjustment         | 7185    | \$ -                 | \$ -                   | \$ (52,050.17)         | \$ -                   | \$ 52,050.17         | 0.00%            |
| Umpire/Referee Services       | 7190    | \$ -                 | \$ 1,150.00            | \$ 919.00              | \$ 1,877.00            | \$ 958.00            | 48.96%           |
| Subscriptions                 | 7210    | \$ -                 | \$ 662.27              | \$ 1,581.07            | \$ 4,712.00            | \$ 3,130.93          | 33.55%           |
| Rents & Leases - Equip        | 7310    | \$ 624.49            | \$ 24,303.60           | \$ 14,040.80           | \$ 36,750.00           | \$ 22,709.20         | 38.21%           |
| Bldg/Field Leases & Rental    | 7320    | \$ -                 | \$ -                   | \$ 60.00               | \$ 120.00              | \$ 60.00             | 50.00%           |
| Event Supplies                | 7410    | \$ 10.70             | \$ 1,006.23            | \$ 986.39              | \$ 2,245.00            | \$ 1,258.61          | 43.94%           |
| Supplies                      | 7420    | \$ 11.01             | \$ 5,422.96            | \$ 9,982.86            | \$ 9,250.00            | \$ (732.86)          | 107.92%          |
| Bingo Supplies                | 7430    | \$ 1,956.76          | \$ 6,051.35            | \$ 5,748.58            | \$ 9,600.00            | \$ 3,851.42          | 59.88%           |
| Sporting Goods                | 7440    | \$ 1,400.67          | \$ 2,395.55            | \$ 4,035.01            | \$ 7,900.00            | \$ 3,864.99          | 51.08%           |
| Arts and Craft Supplies       | 7450    | \$ -                 | \$ 237.44              | \$ 47.24               | \$ 2,430.00            | \$ 2,382.76          | 1.94%            |
| Training Supplies             | 7460    | \$ -                 | \$ 894.98              | \$ 764.36              | \$ 2,500.00            | \$ 1,735.64          | 30.57%           |
| Camp Supplies                 | 7470    | \$ -                 | \$ 1,143.82            | \$ -                   | \$ 2,000.00            | \$ 2,000.00          | 0.00%            |
| Small Tools                   | 7500    | \$ 13.18             | \$ 5,796.69            | \$ 2,828.21            | \$ 6,000.00            | \$ 3,171.79          | 47.14%           |
| Safety Supplies               | 7510    | \$ -                 | \$ 1,092.07            | \$ 3,417.63            | \$ 6,855.00            | \$ 3,437.37          | 49.86%           |
| Uniform Allowance             | 7610    | \$ 63.21             | \$ 6,953.39            | \$ 6,952.40            | \$ 12,450.00           | \$ 5,497.60          | 55.84%           |
| Safety Clothing               | 7620    | \$ -                 | \$ 1,330.47            | \$ 1,287.11            | \$ 6,054.00            | \$ 4,766.89          | 21.26%           |
| Conference&Seminar Staff      | 7710    | \$ 525.00            | \$ 11,285.22           | \$ 18,133.57           | \$ 27,510.00           | \$ 9,376.43          | 65.92%           |
| Conference&Seminar Board      | 7715    | \$ -                 | \$ 355.00              | \$ 545.00              | \$ 4,450.00            | \$ 3,905.00          | 12.25%           |
| Conference&Seminar Travel Exp | 7720    | \$ 294.57            | \$ 8,525.58            | \$ 6,045.56            | \$ 13,117.00           | \$ 7,071.44          | 46.09%           |
| Out of Town Travel Board      | 7725    | \$ -                 | \$ 1,418.82            | \$ 846.72              | \$ 6,556.00            | \$ 5,709.28          | 12.92%           |
| Private Vehicle Mileage       | 7730    | \$ 53.37             | \$ 2,207.67            | \$ 1,101.70            | \$ 4,287.00            | \$ 3,185.30          | 25.70%           |
| Transportation Charges        | 7740    | \$ -                 | \$ 150.08              | \$ -                   | \$ -                   | \$ -                 | 0.00%            |
| Buses/Excursions              | 7750    | \$ -                 | \$ 15,927.54           | \$ 4,336.94            | \$ 11,700.00           | \$ 7,363.06          | 37.07%           |
| Tuition/Book Reimbursement    | 7760    | \$ -                 | \$ 925.73              | \$ 1,268.75            | \$ -                   | \$ (1,268.75)        | 0.00%            |
| Utilities - Gas               | 7810    | \$ 1,710.43          | \$ 17,782.46           | \$ 18,121.11           | \$ 26,283.00           | \$ 8,161.89          | 68.95%           |
| Utilities - Water             | 7820    | \$ 41,268.53         | \$ 429,062.05          | \$ 508,292.24          | \$ 825,373.00          | \$ 317,080.76        | 61.58%           |
| Utilities - Electric          | 7830    | \$ 16,290.36         | \$ 134,882.51          | \$ 129,303.80          | \$ 240,864.00          | \$ 111,560.20        | 53.68%           |
| Airport Assessment Exp        | 7840    | \$ -                 | \$ -                   | \$ 14,235.00           | \$ 10,000.00           | \$ (4,235.00)        | 142.35%          |
| Awards and Certificates       | 7910    | \$ 60.00             | \$ 8,036.47            | \$ 10,986.67           | \$ 20,995.00           | \$ 10,008.33         | 52.33%           |
| Meals for Staff Training      | 7920    | \$ 269.29            | \$ 2,118.86            | \$ 1,636.89            | \$ 2,610.00            | \$ 973.11            | 62.72%           |
| Employee Morale               | 7930    | \$ 92.48             | \$ 386.37              | \$ 1,170.72            | \$ 3,000.00            | \$ 1,829.28          | 39.02%           |
| COP Debt - PV Fields          | 7950    | \$ 19,630.00         | \$ 181,597.86          | \$ 176,670.00          | \$ 235,560.00          | \$ 58,890.00         | 75.00%           |
| Reserve Vehicle Fleet         | 7970    | \$ 833.33            | \$ 7,499.70            | \$ 7,499.97            | \$ 10,000.00           | \$ 2,500.03          | 75.00%           |
| Reserve Computer Fleet        | 7971    | \$ 416.67            | \$ 3,749.49            | \$ 3,750.03            | \$ 5,000.00            | \$ 1,249.97          | 75.00%           |
| Reserve Designated Project    | 7972    | \$ -                 | \$ 12,489.66           | \$ -                   | \$ -                   | \$ -                 | 0.00%            |
| Reserve Dry Period            | 7973    | \$ 7,500.00          | \$ 67,500.00           | \$ 67,500.00           | \$ 90,000.00           | \$ 22,500.00         | 75.00%           |
| Reserve Capital Improvements  | 7974    | \$ -                 | \$ -                   | \$ -                   | \$ -                   | \$ -                 | 0.00%            |
| Reserve Repair/Oper/Admin     | 7975    | \$ 1,666.67          | \$ -                   | \$ 15,000.03           | \$ 20,000.00           | \$ 4,999.97          | 75.00%           |
| COVID-19 REFUNDS              | 8112    | \$ 57,714.29         | \$ -                   | \$ 57,714.29           | \$ -                   | \$ (57,714.29)       | 0.00%            |
| <b>Services and Supplies</b>  |         | <b>\$ 208,001.54</b> | <b>\$ 2,038,094.15</b> | <b>\$ 2,521,742.82</b> | <b>\$ 3,408,094.00</b> | <b>\$ 886,351.18</b> | <b>80.82%</b>    |
| <b>YTD Comparison</b>         |         |                      |                        | <b>\$ 483,648.67</b>   |                        |                      |                  |

**General Ledger  
Fund 10 General Fund  
March 2020 75%**

| Description                            | Account | Period Amount        | One Year Prior Actual  | Year to Date           | Budget                 | Budget Remaining       | % of Budget Used |
|--|---------|----------------------|------------------------|------------------------|------------------------|------------------------|------------------|
| <b>Capital - Prior Year Projects</b>   |         |                      |                        |                        |                        |                        |                  |
| Sr/Community Rec Facility              | 8422    | \$ -                 | \$ 1,032.00            | \$ 7,270.00            | \$ -                   | \$ (7,270.00)          | 0.00%            |
| Auditorium Restroom Remodel            | 8435    | \$ -                 | \$ 2,786.93            | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Springville Dog Park Wall              | 8436    | \$ -                 | \$ 78,292.99           | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Pool Plaster/Fiberglass Resurf         | 8448    | \$ -                 | \$ 161,829.73          | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Pool Slide Metal Support               | 8449    | \$ -                 | \$ 56,069.33           | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Bob Kildee Restroom Roof               | 8450    | \$ -                 | \$ 15,613.00           | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Freedom RR/Concession Roof             | 8451    | \$ -                 | \$ 23,459.60           | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Charter Oak Tree Windrow               | 8452    | \$ -                 | \$ 6,562.50            | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Comm Ctr Exterior Restrooms            | 8454    | \$ -                 | \$ 18,884.46           | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Mtr Enclosur-Encnt,Fhll,Adolf          | 8456    | \$ -                 | \$ 18,307.01           | \$ 7,872.15            | \$ -                   | \$ (7,872.15)          | 0.00%            |
| Arnell Rnch Park Picnic Area           | 8457    | \$ -                 | \$ 23,507.52           | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| Pitts Ranch Park Pavilion              | 8458    | \$ -                 | \$ 44,490.00           | \$ 29,256.49           | \$ -                   | \$ (29,256.49)         | 0.00%            |
| Bob Kildee Irrigation Meter            | 8462    | \$ -                 | \$ 4,440.15            | \$ -                   | \$ -                   | \$ -                   | 0.00%            |
| LPA Architects-CC/Gym/Sr Ctr           | 8463    | \$ -                 | \$ -                   | \$ 19,690.15           | \$ -                   | \$ (19,690.15)         | 0.00%            |
| Arnell Ranch Park Renovation           | 8464    | \$ -                 | \$ -                   | \$ 30,779.13           | \$ -                   | \$ (30,779.13)         | 0.00%            |
| <b>Capital - Prior Year Projects</b>   |         | <b>\$ -</b>          | <b>\$ 455,275.22</b>   | <b>\$ 94,867.92</b>    | <b>\$ -</b>            | <b>\$ (94,867.92)</b>  | <b>0.00%</b>     |
| <b>Capital - Current Year Projects</b> |         |                      |                        |                        |                        |                        |                  |
| Equip/Facility Replacement             | 8420    | \$ -                 | \$ -                   | \$ -                   | \$ 64,000.00           | \$ 64,000.00           | 0.00%            |
| Lamps/Pole Replacement at M.O.         | 8465    | \$ 779.95            | \$ -                   | \$ 12,482.69           | \$ 53,000.00           | \$ 40,517.31           | 23.55%           |
| L.E.D. Light SpringvileTennis          | 8466    | \$ 60.84             | \$ -                   | \$ 16,845.63           | \$ 22,000.00           | \$ 5,154.37            | 76.57%           |
| Charter Oaks Irrigation-Trees          | 8467    | \$ 562.56            | \$ -                   | \$ 3,334.58            | \$ 10,000.00           | \$ 6,665.42            | 33.35%           |
| Community Center Marquee               | 8468    | \$ -                 | \$ -                   | \$ -                   | \$ 50,000.00           | \$ 50,000.00           | 0.00%            |
| PVAC Pool Heater                       | 8470    | \$ -                 | \$ -                   | \$ 23,930.00           | \$ 23,930.00           | \$ -                   | 100.00%          |
| Cam Grove Play Equipment               | 8471    | \$ -                 | \$ -                   | \$ 33,270.80           | \$ 34,117.00           | \$ 846.20              | 97.52%           |
| Freedom Park ParkingLot&Skyway         | 8472    | \$ -                 | \$ -                   | \$ 239,671.66          | \$ 250,000.00          | \$ 10,328.34           | 95.87%           |
| P.V. Fields Painting II                | 8473    | \$ -                 | \$ -                   | \$ 13,690.00           | \$ 15,000.00           | \$ 1,310.00            | 91.27%           |
| <b>Capital - Current Year Projects</b> |         | <b>\$ 1,403.35</b>   | <b>\$ -</b>            | <b>\$ 343,225.36</b>   | <b>\$ 522,047.00</b>   | <b>\$ 178,821.64</b>   | <b>65.75%</b>    |
| <b>Total Expenses</b>                  |         | <b>\$ 457,833.14</b> | <b>\$ 5,068,227.96</b> | <b>\$ 5,487,741.53</b> | <b>\$ 8,126,566.00</b> | <b>\$ 2,638,824.47</b> | <b>67.53%</b>    |
| <b>YTD Comparison</b>                  |         |                      |                        | <b>\$ 419,513.57</b>   |                        |                        |                  |

**General Ledger**  
**Fund 20 Assessment District Fund**  
**March 2020 75%**

| Description                  | Account | Period Amount       | One Year Prior Actual | Year to Date         | Budget                 | Budget Remaining     | % of Budget Used |
|------------------------------|---------|---------------------|-----------------------|----------------------|------------------------|----------------------|------------------|
| <b>Revenue</b>               |         |                     |                       |                      |                        |                      |                  |
| Interest Earnings            | 5310    | \$ -                | \$ (423.94)           | \$ (952.07)          | \$ (1,078.00)          | \$ (125.93)          | 88.32%           |
| Assessment Revenue           | 5500    | \$ (123.96)         | \$ (637,847.02)       | \$ (664,743.10)      | \$ (1,150,444.00)      | \$ (485,700.90)      | 57.78%           |
| <b>Revenue</b>               |         | <b>\$ 123.96</b>    | <b>\$ 638,270.96</b>  | <b>\$ 665,695.17</b> | <b>\$ 1,151,522.00</b> | <b>\$ 485,826.83</b> | <b>57.81%</b>    |
| <b>YTD Comparison</b>        |         |                     |                       | <b>\$ 27,424.21</b>  |                        |                      |                  |
| <b>Personnel</b>             |         |                     |                       |                      |                        |                      |                  |
| Full Time Salaries           | 6100    | \$ 8,839.43         | \$ 12,946.24          | \$ 15,071.51         | \$ 21,093.00           | \$ 6,021.49          | 71.45%           |
| Retirement                   | 6120    | \$ 1,821.73         | \$ 2,082.28           | \$ 2,756.53          | \$ 3,896.00            | \$ 1,139.47          | 70.75%           |
| Employee Insurance           | 6130    | \$ 875.72           | \$ 1,847.68           | \$ 2,199.29          | \$ 3,025.00            | \$ 825.71            | 72.70%           |
| Workers Compensation         | 6140    | \$ 884.76           | \$ 1,459.37           | \$ 1,509.16          | \$ 2,120.00            | \$ 610.84            | 71.19%           |
| <b>Personnel</b>             |         | <b>\$ 12,421.64</b> | <b>\$ 18,335.57</b>   | <b>\$ 21,536.49</b>  | <b>\$ 30,134.00</b>    | <b>\$ 8,597.51</b>   | <b>71.47%</b>    |
| <b>YTD Comparison</b>        |         |                     |                       | <b>\$ 3,200.92</b>   |                        |                      |                  |
| Incidental Costs - Assess    | 6709    | \$ -                | \$ 17,276.34          | \$ 18,414.72         | \$ 33,346.00           | \$ 14,931.28         | 55.22%           |
| Grounds Maintenance          | 6710    | \$ -                | \$ 6.64               | \$ -                 | \$ -                   | \$ -                 | 0.00%            |
| Tree Care - Assess           | 6719    | \$ -                | \$ 32,475.00          | \$ 39,128.00         | \$ 55,000.00           | \$ 15,872.00         | 71.14%           |
| Contracted LS Services       | 6720    | \$ -                | \$ 315,710.64         | \$ 325,940.64        | \$ 489,568.00          | \$ 163,627.36        | 66.58%           |
| Park Amenities - Assess      | 6722    | \$ -                | \$ 8,151.42           | \$ 13,841.82         | \$ 20,000.00           | \$ 6,158.18          | 69.21%           |
| ActiveNet Charges            | 6950    | \$ -                | \$ 78.00              | \$ -                 | \$ 60.00               | \$ 60.00             | 0.00%            |
| Approp Redev/Collection Fees | 6960    | \$ -                | \$ 1,556.06           | \$ 1,614.95          | \$ 3,000.00            | \$ 1,385.05          | 53.83%           |
| COP Debt - PV Fields         | 7950    | \$ -                | \$ 511,439.38         | \$ 517,158.77        | \$ 517,434.00          | \$ 275.23            | 99.95%           |
| <b>Expense</b>               |         | <b>\$ -</b>         | <b>\$ 886,693.48</b>  | <b>\$ 916,098.90</b> | <b>\$ 1,118,408.00</b> | <b>\$ 202,309.10</b> | <b>81.91%</b>    |
| <b>YTD Comparison</b>        |         |                     |                       | <b>\$ 29,405.42</b>  |                        |                      |                  |
| <b>Total Expense</b>         |         | <b>\$ 12,421.64</b> | <b>\$ 905,029.05</b>  | <b>\$ 937,635.39</b> | <b>\$ 1,148,542.00</b> | <b>\$ 210,906.61</b> | <b>81.64%</b>    |
| <b>YTD Comparison</b>        |         |                     |                       | <b>\$ 32,606.34</b>  |                        |                      |                  |

**General Ledger**  
**Fund 30 Quimby Fee Fund**  
**March 2020 75%**

| Description                            | Account | Period Amount | One Year Prior Actual | Year to Date     | Budget        | Budget Remaining  | % of Budget Used |
|--|---------|---------------|-----------------------|------------------|---------------|-------------------|------------------|
| <b>Revenue</b>                         |         |               |                       |                  |               |                   |                  |
| Interest Earnings                      | 5310    | \$ -          | \$(51,072.58)         | \$(56,983.98)    | \$(43,900.00) | 13,083.98         | 129.80%          |
| MBS Interest Earnings                  | 5320    | \$ -          | \$(10,323.59)         | \$(9,670.14)     | -             | 9,670.14          | 0.00%            |
| Park Dedication Fees                   | 5400    | \$ -          | \$(85,533.16)         | \$(1,356,700.46) | -             | 1,356,700.46      | 0.00%            |
| <b>Revenue</b>                         |         | \$ -          | \$ 146,929.33         | \$ 1,423,354.58  | \$ 43,900.00  | \$ (1,379,454.58) | 3242.27%         |
| <b>YTD Comparison</b>                  |         |               |                       | \$ 1,276,425.25  |               |                   |                  |
| <b>Expense</b>                         |         |               |                       |                  |               |                   |                  |
| ActiveNet Charges                      | 6950    | \$ -          | \$ -                  | \$ 107.00        | \$ -          | \$(107.00)        | 0.00%            |
| Refunds                                | 8111    | \$ 238,883.01 | \$ -                  | \$ 238,883.01    | \$ -          | \$(238,883.01)    | 0.00%            |
| <b>Services and Supplies</b>           |         | \$ 238,883.01 | \$ -                  | \$ 238,990.01    | \$ -          | \$(238,990.01)    | 0.00%            |
| <b>YTD Comparison</b>                  |         |               |                       | \$ 238,990.01    |               |                   |                  |
| <b>Capital - Carry Over Projects</b>   |         |               |                       |                  |               |                   |                  |
| Valle Lindo Restroom/Pavilion          | 8444    | \$ 3,402.64   | \$ 38,760.00          | \$ 342,636.96    | \$ -          | \$(342,636.96)    | 0.00%            |
| Nancy Bush Park Playground             | 8445    | \$ -          | \$ 137,323.94         | \$ -             | \$ -          | \$ -              | 0.00%            |
| Nancy Bush Park-Picnic Area            | 8446    | \$ -          | \$ 29,585.62          | \$ -             | \$ -          | \$ -              | 0.00%            |
| Nancy Bush Park-Pavilion               | 8447    | \$ -          | \$ -                  | \$ -             | \$ -          | \$ -              | 0.00%            |
| Freedom Baseball Fields                | 8459    | \$ -          | \$ 98,306.43          | \$ 41,232.23     | \$ -          | \$(41,232.23)     | 0.00%            |
| Mel Vincent Park Restrooms             | 8460    | \$ 460.69     | \$ -                  | \$ 58,363.15     | \$ -          | \$(58,363.15)     | 0.00%            |
| Nancy Bush Slab I                      | 8461    | \$ -          | \$ -                  | \$ -             | \$ -          | \$ -              | 0.00%            |
| <b>Capital - Carry Over Projects</b>   |         | \$ 3,863.33   | \$ 303,975.99         | \$ 442,232.34    | \$ -          | \$(442,232.34)    | 0.00%            |
| <b>Capital - Current Year Projects</b> |         |               |                       |                  |               |                   |                  |
| PVAC Restroom & Shower                 | 8469    | \$ 78,183.00  | \$ -                  | \$ 211,531.35    | \$ 696,489.00 | 484,957.65        | 30.37%           |
| PV Fields Injector                     | 8475    | \$ -          | \$ -                  | \$ -             | \$ 60,000.00  | 60,000.00         | 0.00%            |
| <b>Capital - Current Year Projects</b> |         | \$ 78,183.00  | \$ -                  | \$ 211,531.35    | \$ 756,489.00 | 544,957.65        | 27.96%           |

| Date Received | Amount          | Amount Earmarked | Developer                     | Development Case #    | Amount Expended | Balance         | Allocation Date |
|---------------|-----------------|------------------|-------------------------------|-----------------------|-----------------|-----------------|-----------------|
| 7/31/14       | \$ 615,709.00   | \$ 720,600.00    | AMLI Residential              | Springville (RPD-173) | \$ 615,709.00   | \$ -            | 1/0/1900        |
| 1/31/15       | \$ 2,250,489.70 | \$ 2,250,489.70  | Fairfield LLC                 |                       | \$ 1,127,282.00 | \$ 1,123,207.70 | 1/0/1900        |
| 8/8/16        | \$ 2,649,209.00 | \$ -             | Comstock/Elacora Mission Oaks |                       | \$ 189,887.74   | \$ 2,459,321.26 | 1/0/1900        |
| 8/10/16       | \$ 474,353.00   | \$ 629,500.00    | KB Homes**                    |                       | \$ 228,989.17   | \$ 245,363.83   | 1/0/1900        |
| 6/7/18        | \$ 21,612.25    | \$ -             | Crestview                     |                       | \$ -            | \$ 21,612.25    | 1/0/1900        |
| 6/27/18       | \$ -            | \$ -             | Aldersgate Construction       |                       | \$ 146,682.55   | \$ -            | REFUNDED        |
| 3/6/19        | \$ 35,242.00    | \$ -             | Habitat for Humanity          |                       | \$ -            | \$ 35,242.00    | 3/6/2024        |
| 9/12/19       | \$ -            | \$ -             | Aldersgate Construction       |                       | \$ 92,200.46    | \$ -            | REFUNDED        |
| 11/21/19      | \$ 1,264,500.00 | \$ -             | Shea Homes                    |                       | \$ -            | \$ 1,264,500.00 | 11/21/2024      |
| <b>Total</b>  | \$ 7,311,114.95 |                  |                               |                       | \$ 2,400,750.92 | \$ 5,149,247.04 |                 |



**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: May 6, 2020**

**SUBJECT: CONSIDERATION AND APPROVAL OF THE DISTRICT'S  
LACTATION POLICY**

**SUMMARY**

In the past California law required employers to provide lactating employees with reasonable accommodations. On October 10, 2019 Governor Gavin Newsom signed into law Senate Bill 142 to expand lactation accommodations for employees. The implementation of this policy would follow current state regulations.

**BACKGROUND**

On October 10, 2019 Governor Gavin Newsom signed into law Senate Bill 142 which amended the California Labor Code sections 1030, et seq. to expand lactation accommodation for employees and provide significant new penalties to employers for non-compliance. This law became effective on January 1, 2020.

In the past California law required employers to provide lactating employees with a reasonable amount of break time to express breast milk for an infant child, unless doing so would seriously disrupt business operations. Employers also had to make reasonable efforts to provide employees with the use of a room or other location other than a bathroom in close proximity to the employee's work area for the employee to express milk in private.

There had been a civil penalty of \$100 per violation for employers who violated those lactation provisions per the Labor Commissioner. This law had been previously passed in September 2018 with the implementation date of January 2019; this new approach will mark the second time in two years in which this provision will have been revamped.

**ANALYSIS**

SB 142 clarifies that employers must provide a reasonable amount of break time to accommodate an employee that wants to express milk "each time the employee needs to express milk." If possible, the employee should take breaks at times that the employee is already provided and any additional break time will be unpaid.

SB 142 also requires employers to provide lactating employees with a lactation room – reasonable efforts to provide lactation space are no longer sufficient. Further, SB 142 outlines specific guidelines for what an adequate lactation space should look like. It requires that private lactation spaces:

- Are safe, clean, and free of hazardous materials;
- Contain a surface to place a breast pump and personal items;
- Contain a place to sit; and
- Have access to electricity or alternative devices needed to operate an electric or battery powered breast pump.

Employers are also required to provide access to a sink with running water and refrigerator suitable for storing milk in close proximity to the employee's workspace. Where a multipurpose room is used for lactation, among other uses, the use of the room for lactation shall take precedence over the other uses.

In addition to requiring employers to provide expanded lactation accommodations, SB 142 harshly penalizes employers for failing to do so. A denial of reasonable break time or adequate space to express milk in accordance with SB 142 is deemed a failure to comply for purposes of California Labor Code section 226.7. Moreover, an aggrieved employee may file a complaint with the Labor Commissioner pursuant to California Labor Code section 98.

Employers are prohibited from discriminating or retaliating against an employee for requesting lactation accommodations. Also, employees may report an employer's failure to provide an adequate lactation accommodation to the Labor Commissioner's field enforcement unit. If the Labor Commissioner determines that a lactation accommodation was not provided, the Labor Commissioner may issue a citation and impose a \$100 civil penalty for each day that an employee is denied reasonable break time or adequate space to express milk.

Finally, SB 142 requires that employers develop and implement a policy regarding lactation accommodation that includes the following:

1. A statement about an employee's right to request lactation accommodation;
  2. The process by which the employee makes the request for a lactation accommodation;
  3. An employer's obligation to respond to the request for lactation accommodation; and
  4. A statement about an employee's right to file a complaint with the Labor Commissioner for the employer's failure to provide an adequate lactation accommodation.
- Employers will also be required to include their policy regarding lactation accommodations in an employee handbook or set of policies that the employer makes available to employees. Moreover, employers shall distribute the lactation accommodation policy to new employees upon hiring and when an employee makes an inquiry about or requests parental leave.
  - Further, if an employer cannot provide break time or a lactation space, the employer shall provide a written response to the employee.

Compliance with SB 142 will require employers to reassess the physical layouts of their workspaces—both the physical requirements for lactation rooms and the requirement that lactation rooms be close in proximity to a lactating employee's workspace. Relocating employees to different work areas so that they are closer to lactation rooms should be carefully examined. If the relocation is deemed undesirable, employers could be inviting a retaliation claim. SB 142 not only requires employers to create and implement a lactation accommodation policy, but it gives very specific policy content and distribution requirements.

**FISCAL IMPACT**

There is currently no fiscal impact.

**RECOMMENDATION**

It is recommended that the Board of Directors approve and adopt the District's Lactation Policy.

**ATTACHMENTS**

- 1) Lactation Policy (3 pages)



## PLEASANT VALLEY RECREATION & PARK DISTRICT LACTATION ACCOMMODATION POLICY

### Introduction

The Pleasant Valley Recreation & Park District (“District”) recognizes the need to promote a work environment that is supportive of employees who wish to express milk or breastfeed their children at work.

### Statement of Policy

The District encourages employees and management to have a positive, accepting attitude of working women and breastfeeding. The District’s Lactation Accommodation Policy shall be disseminated to every incoming employee, as well as to employees requesting parental leave. In accordance with Federal and California State laws, it is the policy of the District to accommodate nursing employees’ lactation needs by providing:

#### **1. Reasonable break time to express milk or breastfeed (lactation time)**

If an employee chooses to work while expressing milk or breastfeeding, the employee may do so while continuing to work on paid time. If the employee chooses not to work, or is unable to work, the lactation time should be the same as the employee’s regular break time.

The District must make separate time available if an employee needs extra or different time than their regularly scheduled breaks. For time that may be needed beyond the usual break times, an employee may use personal leave if available, otherwise any time beyond the employee’s regular break time will be unpaid. Non-exempt employees do not have scheduled or limited breaks, and thus time expressing milk or breastfeeding does not require use of personal leave. At management discretion, beginning or ending work times may be adjusted to accommodate these breaks.

#### **2. An appropriate private location**

Appropriate private space shall be provided with reasonable efforts made for the location to be in close proximity to the nursing employee’s work area. The space should be safe, clean, and free from hazardous materials, contain a surface other than the floor to place a breast pump and personal items, be equipped with an electrical outlet, and have comfortable seating.

The location may be the place where the nursing mother normally works if there is adequate privacy (e.g., the employee’s private office, a supervisor’s private office, or a conference room that can be secured).

Areas such as restrooms, closets or storage rooms are not appropriate spaces for lactation purposes. Storage rooms that do not contain noxious materials may be converted to be acceptable private spaces. If a multipurpose room is used for lactation among other uses, the use of the room for lactation shall take precedence.

A sink with running water and a refrigerator suitable for storing milk (or another cooling device) shall be made available in close proximity to the employee's workplace.

For non-traditional worksites and any required travel, the employee and the supervisor and/or the District's Human Resources should enter into a good faith interactive process to identify reasonable accommodations.

### **Notice/Information**

The District's Human Resources shall provide a copy of this policy to employees prior to their maternity leave and after returning to work. Human Resources staff should document furnishing the policy to employees on both occasions.

Human Resources shall continue to be the lead division for equal employment opportunity policy, complaint resolution, and reasonable accommodation. As such, Human Resources shall be the lead division for lactation accommodation and shall monitor and provide guidance to other divisions for compliance with this directive and other non-discrimination laws, policies and procedures, and recommended training.

### **Lactation Accommodation Request Procedure**

An employee has the right to request lactation accommodation. An employee who has need for lactation accommodation should inform their supervisor and/or Human Resources and discuss any relevant workload or scheduling issues.

Supervisors and/or Human Resources who receive a lactation accommodation request shall do the following:

1. Review available space in the division and prepare to provide appropriate nearby space and break time.
2. Contact Human Resources for advice and assistance if you are unable to locate appropriate space to meet an employee's request.
3. Respond to the employee's request in writing detailing accommodations that will be made.

## **Zero Tolerance**

Lactation should not constitute a source of discrimination in employment or in access to employment. It is prohibited under this policy to harass a lactating employee; such conduct unreasonably interferes with an employee's work performance and creates an intimidating, hostile or offensive working environment. Any incident of harassment of a lactating employee will be addressed in accordance with the District's policies and procedures for discrimination and harassment.

## **Filing a Complaint**

Nursing mothers who feel they have been denied appropriate accommodation are encouraged to contact Human Resources. Human Resources may be contacted for information to file a complaint. Investigations will be conducted in accordance with the District's procedures.

Complaints may also be filed with the State compliance agency (Department of Fair Employment and Housing (DFEH) and/or State Labor Commission), and/or the Federal compliance agency (Equal Employment Opportunity Commission (EEOC)).

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

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Anthony Miller, Administrative Analyst**

**DATE: May 6, 2020**

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 649 REQUESTING THAT THE GENERAL DISTRICT ELECTION TO BE HELD ON NOVEMBER 3, 2020 BE CONSOLIDATED WITH OTHER ELECTIONS CALLED TO BE HELD ON THE SAME DAY AND IN THE SAME TERRITORY**

**SUMMARY**

District elections have always been consolidated with County elections in order to save the District from having to hold its own election. For the County to consolidate the election, it is required that the Board pass a resolution requesting that the elections be combined. This action will save the District approximately \$80,000 and a large amount of time.

**BACKGROUND**

Elections shall be conducted for the Pleasant Valley Recreation and Park District pursuant to the Uniform District Election Law commencing with Section 10500 of the Elections Code on November 3, 2020, for the purpose of electing three (3) Directors.

**ANALYSIS**

The District will participate in the County of Ventura's November 3, 2020 elections with three Director positions placed on the ballot. The District's participation in the County's elections ballot will save the District thousands of dollars in costs.

**FISCAL IMPACT**

Typical cost for a "stand-alone" election could be in the \$100,000 range, as opposed to an anticipated cost of \$20,000 for consolidating with the County. Based on cost alone, the recommendation is to align with the County elections. The election expense of \$20,000 will be allocated in the FY 2020-2021 Budget.

**RECOMMENDATION**

It is recommended that the Board approve Resolution No. 649 requesting that the General District Election to be held on November 3, 2020 be consolidated with any other elections held on the same date and involving all or a portion of the territory of the District pursuant to Section 10400 et seq. of the Elections Code.

**ATTACHMENT**

- 1) Resolution No. 649 (1 page)
- 2) Clerk Recorder/Registrar Voters Form (1 page)

**RESOLUTION NO. 649**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLEASANT VALLEY RECREATION AND PARK DISTRICT  
REQUESTING THAT THE GENERAL DISTRICT ELECTION TO BE HELD ON  
NOVEMBER 3, 2020, BE CONSOLIDATED WITH OTHER ELECTIONS CALLED TO  
BE HELD ON THE SAME DAY AND IN THE SAME TERRITORY**

**WHEREAS**, election shall be conducted for the Pleasant Valley Recreation and Park District pursuant to the Uniform District Election Law commencing with Section 10500 of the Elections Code on November 3, 2020, for the purpose of electing three (3) Directors; and

**WHEREAS**, the Board of Directors wishes the Elections Division of the Office of the County Clerk to conduct said election; and

**WHEREAS**, pursuant to Section 10400 *et seq.* of the Election Code, said election may be consolidated with other elections to be held on the same day; and

**WHEREAS**, acknowledges that the consolidated election will be conducted in the manner prescribed in Section 10418; and

**WHEREAS**, the Board of Directors request that this District's General Election be consolidated with any other election which may be held on the same date and involving the same territory.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS AS FOLLOWS:**

That the General District Election of this District is to be held on November 3, 2020, and consolidated with any other elections held on the same date and involving all or a portion of the territory of the District pursuant to Section 10400 *et seq.* of the Elections Code; and

- That the attached "Notice to County Clerk of Elective Offices to be Filled in the Pleasant Valley Recreation and Park District" is hereby made a part of this Resolution; and

That pursuant to Election Code Section 10002, the District shall reimburse the County in full for the services performed upon presentation of a bill from the County to the District.

**PASSED AND ADOPTED THIS 6<sup>th</sup> DAY OF MAY 2020.**

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Elaine Magner, Chair, Board of Directors  
Pleasant Valley Recreation and Park District

**ATTESTED:**

\_\_\_\_\_  
Mike Mishler, Secretary, Board of Directors  
Pleasant Valley Recreation and Park District





**MARK A. LUNN**  
**Clerk-Recorder, Registrar of Voters**  
**Elections Division**

**Notice to the County Clerk of Elective Offices to be filled in the**

\_\_\_\_\_  
(Name of City, School or Special District)

You are hereby notified that a General Election will be held on November 3, 2020.

Records indicate that the elective offices held by the persons listed below are to be filled:

Name of Officeholder\*

Title & Division (if any)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The \_\_\_\_\_ is to pay for the printing, handling, translating, and mailing  
**City/District/Candidate\*\***

of the candidate's statements pursuant to Section 13307 of the Elections Code.

Dated: \_\_\_\_\_

(SEAL)

\_\_\_\_\_  
City Clerk/Elections Official

\* Please note if any appointments were made to fill vacancies and indicate expiration of terms.

\*\* Indicate City, District or Candidate depending upon which entity is to be billed for the cost of printing and handling the candidate's statements.

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

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Anthony Miller, Administrative Analyst**

**DATE: May 6, 2020**

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION  
NO. 650, STATING THAT IN THE EVENT OF A TIE  
VOTE, THE WINNER IN THE BOARD MEMBER  
ELECTIONS WILL BE DETERMINED BY DRAWING  
LOTS**

**SUMMARY**

In the event of a tie vote, the District must provide the County Elections Office with the method by which the District plans to resolve the tie. This resolution would establish drawing lots as the method by which a tied District election would be resolved.

**BACKGROUND**

As part of the election process, the County of Ventura has requested information from the District in reference to merging the elections and the establishment of a tie breaking process. According to the Public Resource Code and the Elections Code, the District can resolve ties by either conducting a special runoff election or by lot. The purpose of this action is to determine the process, by resolution, allowing the County to make the appropriate preparations.

**ANALYSIS**

Based on estimates from previous years and according to County officials, the cost of a special runoff election in the event of a tie vote would be approximately \$100,000. Resolving a tie vote by lot will have no negative cost impact and can be conducted by the Board at a regular meeting. Given the cost of a special election, the recommendation is to determine the winner by lot.

**FISCAL IMPACT**

As stated, a special runoff election will cost the District approximately \$100,000 with no cost associated with the lot procedure.

**RECOMMENDATION**

It is recommended that the Board adopt Resolution No. 650, stating that in the event of a tie vote, that the winner in the Board member elections will be determined by drawing lots.

**ATTACHMENTS**

- 1) Resolution No. 650 (1 page)

**RESOLUTION NO. 650**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLEASANT VALLEY RECREATION AND PARK DISTRICT  
WHERE THE DISTRICT WILL RESOLVE TIE VOTES  
IN BOARD MEMBER ELECTIONS BY DRAWING LOTS**

**WHEREAS**, elections shall be conducted for the Pleasant Valley Recreation and Park District pursuant to the Uniform District Election Law commencing with Section 10500 of the Elections Code every two years for the purpose of electing Board Members; and

**WHEREAS**, the Board of Directors wishes the Elections Division of the Office of the County Clerk to conduct said election; and

**WHEREAS**, pursuant to Section 10400 *et seq.* of the Election Code, said election will be consolidated with other elections to be held on the same day as per District Resolution No. 650 passed on May 6<sup>th</sup>, 2020; and

**WHEREAS**, the Elections Division of the Office of the County Clerk requests that the District will determine a method to resolve tie votes in Board Member elections.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF DIRECTORS AS FOLLOWS:**

That after a General District Board Member Election ending in a tie vote as defined in the Elections Code 15651, the winner will be determined by drawing lots and the District shall immediately notify the candidates who received the tie votes of the time and place where lots shall be cast to determine the winner.

**PASSED AND ADOPTED THIS 6<sup>th</sup> DAY OF MAY 2020.**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

\_\_\_\_\_  
Elaine Magner, Chair, Board of Directors  
Pleasant Valley Recreation and Park District

**ATTESTED:**

\_\_\_\_\_  
Mike Mishler, Secretary, Board of Directors  
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: Leonore Young, Administrative Services Manager**

**DATE: May 6, 2020**

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 651, DECLARING INTENTION TO LEVY ASSESSMENTS FOR FY 2020-2021, PRELIMINARILY APPROVING THE ENGINEER'S REPORT, AND AUTHORIZING THE ISSUANCE OF A NOTICE FOR THE PUBLIC HEARING FOR THE PROPOSED FY 2020-21 ASSESSMENTS FOR THE PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT FOR THE PLEASANT VALLEY RECREATION AND PARK DISTRICT**

**SUMMARY**

Every fiscal year staff brings a staff report and resolution requesting the Board to adopt a resolution to declare the intention to levy an assessment for fiscal year 2020-2021 and for preliminary approval of the engineer's report created by SCI Consulting Group, along with providing notice of a public hearing for the Park Maintenance and Recreation Improvement District for Pleasant Valley Recreation and Park District.

**BACKGROUND**

After receiving a weighted majority of 58.7% of ballots in support of the proposed assessment, the Board of Directors ordered the formation of and levied the first assessment in the year 2001 within the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement Assessment District (Resolution No. 356).

On February 5, 2020, the Board adopted Resolution No. 642, directing the preparation of an Engineer's Report for the District, and initiating the procedures for the continuation of the Assessment District for FY 2020-2021. The next step in levying assessments for the upcoming fiscal year is the adoption of a Resolution of Intent to Levy the Assessments for FY 2020-2021 and setting the place and time for a Public Hearing to consider the assessments.

**ANALYSIS**

In order to continue to levy the assessments, the Board, on February 5, 2020, directed SCI Consulting Group to prepare an Engineer's Report for FY 2020-2021. This Engineer's Report, which includes the proposed budget for the assessments for FY 2020-2021 and the updated proposed assessments for each parcel in the District, was completed, but will not be filed with the District's attorney this year as the report only needs to be filed when there are significant changes, and there are no significant changes for this report.

The Board has the authority to approve an annual adjustment to the assessment rate by an amount equal to the change in the Los Angeles Consumer Price Index (CPI), not to exceed 3%. The Engineer's Report contains a proposed assessment rate adjustment of 3.00% for FY 2020-2021. The proposed 3.00% increase was attained through the CPI as of Dec 31, 2019, which was at 2.96%. The additional 0.04% was pulled from the "Unused CPI" bank, to equal the 3.0% increase. The increase will reflect a \$42.56 per single-family equivalent benefit unit assessment.

Pending Board approval, a public hearing for the continuation of the assessments will be scheduled for June 3, 2020 at the hour of 6:00 p.m. Notification of the hearing will be given by publishing a notice, at least ten (10) days prior to the date of the hearing specified, in a newspaper circulated in the District. After the public hearing, the Board can, by resolution, levy the assessments for FY 2020-2021.

### **FISCAL IMPACT**

There is no fiscal impact associated with this action.

Preliminary approval of the Engineer's Report and establishment of the hearing date allows for the development of the proposed budget and assessment rate. This information can then be released to District residents for comment at the June 3, 2020 hearing date.

### **RECOMMENDATION**

It is recommended the Board adopt Resolution No. 651, accepting the Engineer's Report including the proposed assessment rate and schedule the public hearing for June 3, 2020.

### **ATTACHMENT**

- 1) Resolution No. 651 (3 pages)
- 2) Preliminary Engineer's Report for FY 2020-2021 (39 pages)
- 3) Assessment Summary (1 page)

**RESOLUTION NO. 651**

**A RESOLUTION DECLARING INTENTION TO CONTINUE  
LEVYING ASSESSMENTS FOR FISCAL YEAR 2020-21,  
PRELIMINARILY APPROVING THE ENGINEER'S REPORT,  
AND AUTHORIZING THE ISSUANCE OF A NOTICE FOR THE PUBLIC HEARING  
FOR THE PROPOSED FY 2020-21 ASSESSMENTS FOR THE  
PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT  
FOR THE PLEASANT VALLEY RECREATION AND PARK DISTRICT**

WHEREAS, on April 4th, 2001, by its Resolution No. 356, after receiving a weighted majority of 58.7% of ballots in support of the proposed assessment, which included an annual adjustment as described below under Section 5 hereof (the "Authorized Assessment"), the Board of Directors of the Pleasant Valley Recreation and Park District (the "Board") ordered the formation of and levied the first assessment within the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement Assessment District (the "District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, by Resolution No. 642, the Board ordered the preparation of an Engineer's Report for the District for fiscal year 2020-21; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22623, *et. seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, said Engineer's Report was filed with the Clerk of the Board of Directors and the Board of Directors has reviewed the Report and wishes to take certain actions relative to said Report.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, CALIFORNIA, DOES RESOLVE AS FOLLOWS:

SECTION 1. The Report for the "PARK MAINTENANCE AND RECREATION IMPROVEMENT ASSESSMENT DISTRICT", on file with the Clerk of the Board, has been duly considered by the Board of Directors and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under, and pursuant to, the foregoing resolution.

SECTION 2. It is the intention of this Board to continue to levy and collect assessments within the Assessment District for fiscal year 2020-21. Within the District, the work and improvements (the "Improvements") proposed to be undertaken by the District, are generally described as installation, maintenance and servicing of public facilities, including but not limited to, playing fields, playground equipment, hard court surfaces, irrigation and sprinkler systems, landscaping, turf and track facilities, gymnasiums, swimming pools, landscaping, sprinkler systems,

park grounds, park facilities, landscape corridors, and trails, as applicable, for property owned or maintained by the Pleasant Valley Recreation and Park District. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other Improvement.

SECTION 3. The District consists of the lots and parcels shown on the boundary map of the District on file with the Clerk of the Board, and reference is hereby made to such map for further particulars.

SECTION 4. Reference is hereby made to the Engineer's Report for a full and detailed description of the Improvements, the boundaries of the District and the proposed assessments upon assessable lots and parcels of land within the District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 5. The Authorized Assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the Los Angeles Area, as published by United States Department of Labor, Bureau of Labor Statistics, as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2018 to December 2019 was 2.96% and the Unused CPI balance is 0.85%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 3.00% which equates to \$42.56 per single family equivalent benefit unit. Single family equivalent values for different property types, such as commercial and industrial land uses are described in the Engineer's Report. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$42.56.

SECTION 6. Notice is hereby given that on June 3, 2020, at the hour of 6:00 o'clock p.m. at the City of Camarillo, City Hall Council Chambers 601 Carmen Dr., Camarillo, California the Board of Directors will hold a public hearing to consider the ordering of the Improvements and the continuation of the proposed assessments.

Due to existing shelter-at-home orders, the public participation in the hearing will be facilitated as follows:

1. Email – Comments supporting or opposing the levying of the assessment may be submitted via email by 4:00 pm on Wednesday, June 3, 2020 to Karen Roberts, Recording Board Secretary at [kroberts@pvrpd.org](mailto:kroberts@pvrpd.org). Your email will be printed and distributed to the Board of

Directors members prior to the meeting and will be read aloud during the hearing.

2. Phone – You may call the PVRPD office at 805-482-1996, ext. #101 by 4:00 pm on Wednesday, June 3, 2020 and provide your name, your phone number and state your intention to speak to support or oppose the levying of the assessment. PVRPD staff will call you during the public hearing so that you may voice your comment.

SECTION 7. Prior to the conclusion of the hearing, any interested person may file a written protest with the Clerk of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to Pleasant Valley Recreation and Park District, 1605 East Burnley Street, Camarillo, CA 93010.

SECTION 8. The Clerk of the Board shall cause a notice of the hearing to be given by publishing a copy of this resolution once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Pleasant Valley Recreation and Park District.

**PASSED AND ADOPTED** this 6th day of May, 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

ELAINE MAGNER, CHAIR  
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

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MIKE MISHLER, SECRETARY  
PLEASANT VALLEY RECREATION AND PARK DISTRICT





**PLEASANT VALLEY RECREATION AND PARK DISTRICT**  
**PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT**

**ENGINEER'S REPORT**

**FISCAL YEAR 2020-21**

**APRIL 2020**

**PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972  
AND ARTICLE XIID OF THE CALIFORNIA CONSTITUTION**

**ENGINEER OF WORK:**

**SCIConsultingGroup**

4745 MANGELS BOULEVARD

FAIRFIELD, CALIFORNIA 94534

PHONE 707.430.4300

FAX 707.430.4319

[www.sci-cg.com](http://www.sci-cg.com)

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## INTRODUCTION

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### OVERVIEW

The Pleasant Valley Recreation and Park District (the "Park District") currently provides park facilities and recreational programs for its service area of 26,400 parcels. The Park District currently owns, operates and maintains 28 neighborhood, community, and regional parks which are distributed throughout the Park District. (For locations of the Park District's facilities, see the Diagram following in this Report.)

The Park District's facilities are summarized as follows:

### DISTRICT PARKS

- ❖ **ADOLFO PARK**, (3.0 acres), 3601 N. Adolfo.
- ❖ **ARNEILL RANCH PARK**, (5.0 acres), 1301 Sweetwater.
- ❖ **BIRCHVIEW PARK**, (0.7 acres), 5564 Laurel Ridge Lane, Birchview/Laurel Ridge.
- ❖ **CALLEGUAS CREEK PARK**, (3.0 acres), 675 Avenida Valencia.
- ❖ **CAMARILLO OAK GROVE PARK**, (24.55 acres), 6968 Camarillo Springs Road.
- ❖ **CARMENITA PARK**, (1.0 acres), 1506 Sevilla.
- ❖ **CHARTER OAK PARK**, (5.7 acres), 2500 Charter Oak Drive.
- ❖ **COMMUNITY CENTER PARK**, (12.9 acres), 1605 E. Burnley Street, Carmen/Burnley.
- ❖ **DOS CAMINOS PARK**, (4.4 acres), 2198 N. Ponderosa Road, Las Posas/Ponderosa.
- ❖ **ENCANTO PARK**, (3.0 acres), 5300 Encanto.
- ❖ **FOOTHILL PARK**, (2.3 acres), 1501 Cranbrook Street.
- ❖ **FREEDOM PARK**, (33.9 acres), 275 E. Pleasant Valley Road, Skyway/Eubanks.
- ❖ **HERITAGE PARK**, (9.0 acres), 1630 Heritage Trail, Joshua Trail/Heritage Trail.
- ❖ **LAS POSAS EQUESTRIAN PARK**, (2.0 acres), 2084 Via Veneto, El Tuaca/Via Veneto.
- ❖ **LAURELWOOD PARK**, (1.5 acres), 2127 Dexter, Mobil/Dexter.
- ❖ **LOKKER PARK**, (7.0 acres), 848 Vista Coto Verde, Calle Higuera/Avenida Sultura.
- ❖ **MEL VINCENT PARK**, (5.0 ACRES), 668 CALISTOGA ROAD.
- ❖ **MISSION OAKS PARK**, (20.2 acres), 5501 Mission Oaks Boulevard, Mission Oaks/Oak Canyon.
- ❖ **NANCY BUSH PARK**, (3.4 acres), 1150 Bradford.

- ❖ **PITTS RANCH PARK**, (10.0 acres), 1400 Flynn Road.
- ❖ **BOB KILDEE COMMUNITY PARK**, (13.0 acres), 1030 Temple Avenue, Ponderosa/Temple.
- ❖ **QUITO PARK**, (5.0 acres), 7073 Quito Court, Calle Dia/Quito.
- ❖ **SPRINGVILLE PARK**, (5.0 acres), 801 Via Zamora.
- ❖ **TRAILSIDE PARK**, (0.5 acres), 5462 Cherry Ridge Drive, Willow View/Maple View.
- ❖ **VALLE LINDO PARK**, (10.0 acres), 889 Aileen Street, Valle Lindo/Aileen.
- ❖ **PLEASANT VALLEY FIELDS**, (55.0 acres), 3777 Village at the Park Drive.
- ❖ **WOODCREEK PARK**, (5.0 acres), 1200 Woodcreek Road, Lynwood/Woodcreek.
- ❖ **WOODSIDE PARK**, (5.0 acres), 247 Japonica Avenue, Ridgeview/Japonica.

### **ASSESSMENT PROCESS**

In 2001, due to the combination of limited revenues, a growing community and expanding park acreage, the Park District projected that it would not be able to adequately maintain its current and future parks and recreation facilities. Therefore, the Board proposed the establishment of an assessment district to provide adequate revenues for park maintenance services as well as for expanding and improving park facilities to meet the growing demand placed on the parks.

In February and March 2001 the Board conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the District were provided with a notice and ballot for the proposed parks assessment ("the Parks Maintenance and Recreation Improvement District" or the "Improvement District"). A 45-day period was provided for balloting and a public hearing was conducted on March 21<sup>st</sup>, 2001. At the public hearing, all ballots returned within the 45-day balloting period were tabulated. It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final balloting result was 58.7% weighted support in favor of the benefit assessments for the Pleasant Valley Recreation and Park District's Park Maintenance and Recreation Improvement District.

As a result, the Board gained the authority to approve the levy of the assessments for the fiscal year 2001-02 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the Los Angeles Area, not to exceed 3%.

## **ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS**

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 5, 2020.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services ("Improvements") that would be funded by the proposed 2020-21 assessments, determine the benefits received by property from the improvements and services within the Park District and the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the "Act") and Article XIII D of the California Constitution (the "Article").

If the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution. A notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 3, 2020. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2020-21. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2020 for inclusion on the property tax roll for fiscal year 2020-21.

## **LEGISLATIVE ANALYSIS**

### **PROPOSITION 218**

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.



### **SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY**

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly specified and identified
- Special benefits are directly received by and provide a direct advantage to property in the assessment district
- The assessments must be proportional to the special benefits conferred

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article 13C and 13D of the California Constitution because the improvements to be funded are clearly defined; the benefiting properties in the Improvement District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property; and the assessments are proportional to the special benefits conferred.

### **DAHMS V. DOWNTOWN POMONA PROPERTY**

On June 8, 2009, the 4<sup>th</sup> Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

### **BONANDER V. TOWN OF TIBURON**

On December 31, 2009, the 1<sup>st</sup> District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

### **BEUTZ V. COUNTY OF RIVERSIDE**

On May 26, 2010 the 4<sup>th</sup> District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park

maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

#### **GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

#### **COMPLIANCE WITH CURRENT LAW**

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the Improvement District; and the improvements provide a direct advantage to property in the Improvement District that would not be received in absence of the assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the improvements will directly benefit property in the Improvement District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. The Engineer's Report is consistent with *Bonander* because the assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

## PLANS & SPECIFICATIONS

---

The Pleasant Valley Recreation and Park District maintains park facilities in locations throughout its boundaries.

The work and improvements (the "Improvements") proposed to be undertaken by the Pleasant Valley Recreation and Park District's Park Maintenance and Recreation Improvement District (the "Improvement District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, playground equipment, hard court surfaces, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, park grounds and facilities, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasiums, senior centers, running tracks, swimming pools, landscape corridors, trails, other recreational facilities, security patrols to protect the Improvements, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Pleasant Valley Recreation and Park District. Any plans and specifications for these improvements have been filed with the General Manager of the Pleasant Valley Recreation and Park District and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling) sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus Incidental expenses. Reference is made to the Summary of District's Improvement Plans section in the following section of this Report and the more detailed budgets and improvement plans of the Park District, which are on file with the Pleasant Valley Recreation and Park District.

## FISCAL YEAR 2020-21 ESTIMATE OF COST AND BUDGET

---

### INTRODUCTION

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service included a declining level of parks and recreation facilities due to shortages of funds for the Park District. Improvements funded by the assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the enhanced level of improvements to be funded by the proposed assessment.

$$\text{Final Level of Improvements} = \text{Baseline Level of Improvements} + \text{Enhanced Level of Improvements}$$

### SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Park District boundaries will receive improved access to better maintained and improved parks in their area. A detailed project improvement plan has been developed and is available for review at the Park District offices.

TABLE 1 - ESTIMATE OF COST, FY 2020-21

|  | <i><b>Total<br/>Budget</b></i> |
|--|--------------------------------|
| Installation, Maintenance & Servicing Costs  |                                |
| Capital Improvements   | \$563,560                      |
| Equipment and Facility Replacement   | \$30,000                       |
| Services and Supplies  | \$2,246,408                    |
| Maintenance and Operations of Improvements <sup>1</sup>                            | <u>\$1,889,970</u>             |
| Subtotal - Installation, Maintenance and Servicing                                 | \$4,729,938                    |
| Administrative Costs:  |                                |
| Assessment Administration and County Charges                                       | \$27,984                       |
| Allowance for Uncollectible Assessments  | <u>\$23,845</u>                |
| Subtotals - Incidentals  | \$51,829                       |
| Total for Installation, Maintenance, Servicing and Administration                  | \$4,781,767                    |
| <b>Total Benefit of Improvements</b>   | <b>\$4,781,767</b>             |
| Single Family Equivalent Units (SFE)   | 28,013                         |
| <b>Benefit Received per SFE Unit</b>   | <b>\$170.70</b>                |
| Less:  |                                |
| District Contribution for General Benefits <sup>2</sup>                            | (\$1,195,441.70)               |
| District Contribution for Special Benefits   | (\$2,393,400.30)               |
| Beginning Fund Balance (July 1, 20)  | (\$664,182)                    |
| Contribution to Reserve Fund/Improvement Fund/Contingency <sup>3</sup>             | <u>\$663,494</u>               |
|  | (\$3,589,530)                  |
| Net Cost of Installation, Maintenance and Servicing<br>(Net Amount to be Assessed) | \$1,192,237                    |
| <hr/>  |                                |
| Budget Allocation to Property  |                                |
| Total Assessment Budget*   | \$1,192,237                    |
|  | <hr/>                          |
|  | <b>Unadjusted</b>              |
|  | <b>SFE</b>                     |
| Single Family Equivalent Benefit Units - Zone A                                    | 26,980.83                      |
| Single Family Equivalent Benefit Units - Zone B                                    | 495.24                         |
| Single Family Equivalent Benefit Units - Zone C                                    | 1,816.89                       |
| Adjusted SFE Units   | <u>28,013.09</u>               |
| Assessment per Single Family Equivalent Unit                                       | \$42.56                        |

\* All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate

**Notes to Estimate of Cost:**

1. The item, Maintenance and Operation of Improvements provides funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed.
2. As determined in the following section, at least 25% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$4,781,767, the District must contribute at least \$1,195,442 from sources other than the assessments. The District will contribute much more than this amount, which more than covers any general benefits from the Improvements.
3. This amount is the projected ending fund balance as of June 30, 2021. The Fund Balance shown includes operating reserves and the Capital Improvement Reserve Fund.
4. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The funds shown under contribution to Reserve Fund / Improvement Fund / Contingency are primarily being accumulated for future capital improvement and capital renovation needs.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report explains the special and general benefits to be derived from the Improvements to park facilities and District maintained property throughout the Park District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The Improvement District consists of all Assessor Parcels within the boundaries of the Pleasant Valley Recreation and Park District. The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit is calculated for each parcel in the Improvement District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Identification of the direct advantages (special benefits) received by property in the Improvement District
3. Calculation of the proportion of these benefits that are general
4. Determination of the relative special benefit within different areas within the Improvement District
5. Determination of the relative special benefit per property type
6. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

### DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. Any and all general benefit must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

*"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."*



Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel, in contrast to a general benefit which provides indirect or derivative advantages. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) The SVTA v. SCCOSA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that examples of a special benefit include proximity to a park, expanded or improved access to open space or views of open space.

## **BENEFIT FACTORS**

The special benefits from the Improvements are listed below:

### **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS**

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks in the Improvement District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service

area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radii close proximity and easy access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, almost every neighborhood park in the Improvement District does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Improvement District and the unique direct advantage the parcels within the Improvement District receive from the Improvements.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to parks within the Improvement District. As noted in the following section, several Zones of Benefit have been specifically drawn within the Improvement District to further recognize the unique levels of proximity and special benefits to properties in the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements and several unique areas of special benefits have been narrowly drawn.

#### **PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES**

Only the specific properties within close proximity to the Improvements are included in the Improvement District. Therefore, property in the Improvement District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Improvement District do not share.

In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

### **ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS**

Since the parcels in the Improvement District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Improvement District.

### **IMPROVED VIEWS**

The Park District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views to properties with direct line-of-sight as well as other local properties which benefit from improved views when the Improvements are accessed or passed. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

### **BENEFIT FINDING**

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from closer proximity, access and views of improved parks, recreation facilities, open space, landscaped corridors, greenbelts, trail systems and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties or the public at large. The public at large and other properties outside the Improvement District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

### **GENERAL VERSUS SPECIAL BENEFIT**

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

|                          |          |                            |          |                            |
|--------------------------|----------|----------------------------|----------|----------------------------|
| <b>Total<br/>Benefit</b> | <b>=</b> | <b>General<br/>Benefit</b> | <b>+</b> | <b>Special<br/>Benefit</b> |
|--------------------------|----------|----------------------------|----------|----------------------------|

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular

and distinct" and are not "over and above" benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

|                            |          |   |          |  |          |   |
|----------------------------|----------|---|----------|--|----------|---|
| <b>General<br/>Benefit</b> | <b>=</b> | <b>Benefit to real<br/>property outside<br/>of improvement<br/>district</b> | <b>+</b> | <b>Benefit to real<br/>property inside<br/>of improvement<br/>district</b> | <b>+</b> | <b>Benefit to<br/>public at<br/>large</b> |
|----------------------------|----------|---|----------|--|----------|---|

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this assessment, as noted, properties in the Improvement District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements. Other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Improvement District or the public at large.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

## CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

### BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

Properties within the Improvement District receive almost all of the special benefits from the Improvements because properties in the Improvement District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Improvement District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Improvement District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Improvement District and within the proximity radii for neighborhood parks in the Improvement District receive benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

#### Assumptions:

3,616 parcels outside the district but within either 0.5 miles of a neighborhood park or 2.0 miles of a community park within the Improvement District.

25,370 parcels in the Improvement District.

50% relative benefit compared to property within the Improvement District.

#### Calculation of General Benefit to Property Outside the Improvement District

$$(3,616 / (25,370 + 3,615)) * 0.5 = 6.2\%$$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 6.2% of the Improvements may be of general benefit to property outside the Improvement District.

### **BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE***

The “indirect and derivative” benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District.

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit “conferred on real property located in the district”. A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2.0% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

### **BENEFIT TO THE PUBLIC AT LARGE**

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District’s parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District<sup>1</sup>. A survey of park and recreation facility usage conducted by SCI Consulting Group found that less than 5% of the Park District’s facility usage is by those who do not live or work within District boundaries.<sup>2</sup> When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

### **TOTAL GENERAL BENEFITS**

Using a sum of these three measures of general benefit, we find that approximately 18.2% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

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<sup>1</sup> . When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

<sup>2</sup> . A total of 200 park users were surveyed on different days and times during the months of November and December 2000. Nine respondents (4.5%) indicated that they did not reside or work within the Park District.

**General Benefit Calculation**

|         |   |
|---------|---|
| 6.2%    | (Outside the Assessment District)               |
| + 2.0%  | (Inside the district – indirect and derivative) |
| + 10.0% | (Public at Large)                               |
| = 18.2% | (Total General Benefit)                         |

Although this analysis finds that 18.2% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 25%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$4,781,767. Of this total budget amount, the Park District will contribute \$3,588,842 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 75% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

### ZONES OF BENEFIT

The Pleasant Valley Recreation and Park District's parks and recreation facilities are generally concentrated in the areas encompassing the City of Camarillo. The outlying, generally more rural areas of the Park District have limited park and recreation facilities and properties in these areas (collectively "area") are generally less proximate to the Improvements. Therefore, this area receives relatively lesser special benefits from the assessments than properties located within the City of Camarillo. This area of lesser benefit is defined to include all parcels within District boundaries that are located outside of the City limits, excluding the upper northwest section of the unincorporated areas of the Park District, generally known as the Heights and Spanish Hills<sup>3</sup>. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All parcels within the City of Camarillo or within the unincorporated areas described as the Heights or Spanish Hills are classified into Zone of Benefit A or Zone A.

Relative proximity and access to the Park District's facilities is a measure of the level of special benefit conferred by the assessments. Parcels in Zone B are approximately four times farther removed from the Park District's facilities as those within Zone A; therefore

<sup>3</sup>. The area of Heights and Spanish Hills is generally located in the northwest unincorporated section of the Park District. The Las Posas Equestrian Park and Springville Park is located within this area. In addition, this area has similar proximity to the Park District's parks and facilities as do other parcels within the City of Camarillo.

these properties are determined to receive 1/4 (25%) the level of benefit as those within Zone A.

Leisure Village and The Springs are two retirement communities generally located on the eastern side of the City of Camarillo. Both communities provide their own recreational facilities and programs to their residents, and the Park District does not own or maintain facilities within the two communities. Consequently, the recreational facilities and services offered by Leisure Village and The Springs offset some of the benefits provided by the Park District's facilities, so these properties receive lower levels of special benefit. Although the residents and employees of Leisure Village and The Springs use facilities within each community, they also can and do utilize the Park District's facilities and programs, such as the Senior Center, Community Center, and Pleasant Valley pool.

A survey of property owners conducted by Godbe Research and Analysis in August 2000, found that property owners in these communities utilized Park District facilities generally approximately at one-half the frequency of property owners outside these communities. Using relative frequency of use as a measure of benefit, the Engineer has determined that a benefit of 1/2 the level of benefit as those within Zone A is appropriate. Therefore, properties in Leisure Village and The Springs are classified into Zone of Benefit C or Zone C and are determined to receive a benefit of 1/2 (50%) the level of benefit as those within Zone A.

The summary of parcels and assessments by Zone of Benefit is listed in the following table.

**TABLE 2 - SUMMARY OF PARCELS AND ASSESSMENTS BY ZONE OF BENEFIT**

|  | <i>Zone of Benefit</i> |            |             | <i>Total</i>   |
|--|------------------------|------------|-------------|----------------|
|  | <i>A</i>               | <i>B</i>   | <i>C</i>    |                |
| Total Parcels                                | 23,292                 | 775        | 2,398       | 26,465         |
| SFE Units (Unadjusted for Benefit Weighting) | 26,980.83              | 495.24     | 1,816.89    | 29,292.96      |
| Benefit Adjustment Factor                    | 100%                   | 25%        | 50%         |                |
| Assessment Rate per SFE                      | \$42.56                | \$10.64    | \$21.28     |                |
| Total Assessment                             | \$1,148,304.12         | \$5,269.35 | \$38,663.42 | \$1,192,236.90 |

The Zones of Benefit are shown on the Assessment Diagram and are listed for each parcel on the Assessment Roll.

Assessed properties within the Improvement District are within the industry-accepted proximity/service area for parks and recreation facilities. As noted, these proximity radii were specifically established to only encompass properties with good proximity and access to local parks and in effect make local parks within the proximity radii an extension of



usable land area for the properties in the area. Since all parcels in the Improvement District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within each Zone of Benefit. In other words, the boundaries of the Improvement District and the Zones of Benefit have been narrowly drawn to include only properties that have good proximity and access and will specially benefit from the Improvements.

The SVTA vs. SCCOSA, 44 Cal.4<sup>th</sup> 431, 456, decision indicates:

*In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”*

*We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).*

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout each narrowly drawn Zone of Benefit is indeed consistent with the SVTA vs. SCCOSA decision and satisfies the “direct relationship to the ‘locality of the improvement.’” standard.

#### **METHOD OF ASSESSMENT AND PROPORTIONALITY**

As previously discussed, the assessments provide specific Improvements that confer direct and tangible special benefits to properties in the Improvement District. These benefits can partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based the population density of parcels.

It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population

density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.<sup>4</sup>

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such

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<sup>4</sup> For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Park District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential, its location and its proximity to parks and recreational facilities. Furthermore, the proportional special benefit derived by each identified parcel is apportioned based upon the following:

1. The entirety of the capital cost of the Improvements;
2. The maintenance and operation expenses of the Improvements;
3. And the cost of the property-related service being provided.

This method is further described below.

Pursuant to the Landscape and Lighting Act of 1972 and Article XIIID of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the Improvements shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the Improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

Each parcel's benefit is determined by the difference between the general and special benefits being conferred on the properties by the Improvements; and the proportion of the special benefit conferred on the various land uses within the Assessment District. This method is further depicted below.

#### EQUATION 1 – SPECIAL BENEFIT APPORTIONMENT FACTORS

|                        |                |   |
|------------------------|----------------|---|
| <b>Special Benefit</b> | $\approx \sum$ | <b>(Special Benefit apportionment factors including use property type, size, location, and proximity to Improvements)</b> |
|------------------------|----------------|---|

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's

relative special benefit in relation to a single family home on one parcel (the benchmark parcel). The formula for this special benefit assignment is as follows.

#### EQUATION 2 – RELATIVE SPECIAL BENEFIT (SFE)

$$\text{Relative Special Benefit} \approx \frac{\text{Special Benefit for a Specific Parcel}}{\text{Special Benefit for the Benchmark Parcel}}$$

Finally, to apportion the cost of Improvements to each parcel the total cost of the Improvements funded by the Assessments is divided by the total SFE benefit units assigned to all parcels. The resulting rate per SFE unit is then multiplied by the SFE units assigned to a parcel to determine the proportional assessment for each parcel.

#### EQUATION 3 – ASSESSMENT APPORTIONMENT

$$\text{Assessment for Parcel} = \frac{\text{Entire Cost of Improvements}}{\text{Total SFE Benefit Units}} * (\text{SFE Benefit Units for Parcel})$$

### METHOD OF APPORTIONMENT

#### RESIDENTIAL PROPERTIES

Certain residential properties in the Improvement District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and townhomes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the Pleasant Valley Recreation and Park District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Park District from the 1990 Census and dividing it by the total number of such households, finds that approximately 3.32 persons occupy each single family residence, whereas an average of 2.16 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 3.32 persons, 0.65 SFE would equate to one multi-family unit or 0.65 SFE for every 2.16 residents. Likewise, each condominium unit receives 0.71 SFE and each mobile home receives 0.51 SFE.

**TABLE 3 - RESIDENTIAL DENSITY AND ASSESSMENT FACTORS**

|                             | <i>Total<br/>Population</i> | <i>Occupied<br/>Households</i> | <i>Persons<br/>per Household</i> | <i>SFE<br/>Factor</i> |
|-----------------------------|-----------------------------|--------------------------------|----------------------------------|-----------------------|
| Single Family Residential   | 34,333                      | 10,343                         | 3.32                             | 1.00                  |
| Condominium                 | 9,464                       | 4,030                          | 2.35                             | 0.71                  |
| Multi-Family Residential    | 5,633                       | 2,602                          | 2.16                             | 0.65                  |
| Mobile Home on Separate Lot | 1,712                       | 1,014                          | 1.69                             | 0.51                  |

Source: 1990 Census, city of Camarillo (the most recent data available when the Improvement District was established).

The single family equivalency factor of 0.65 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.65 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

#### **COMMERCIAL/INDUSTRIAL PROPERTIES**

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 3.32. Since the average lot size for a single family home in the Park District is approximately 0.27 acres, the average number of residents per acre of residential property is 12.30.

The employee density per acre is generally 2 times the population density of single family residential property per acre (24 employees per acre / 12.3 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for

allocating commercial/industrial benefit. Table 4 shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

**TABLE 4 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS**

| <i>Type of Commercial/Industrial Land Use</i> | <i>Average Employees Per Acre <sup>1</sup></i> | <i>SFE Units per 1/4 Acre <sup>2</sup></i> |
|---|--|--|
| Commercial                                    | 24   | 1.00                                       |
| Office  | 68   | 2.83                                       |
| Shopping Center                               | 24   | 1.00                                       |
| Industrial                                    | 24   | 1.00                                       |
| Self Storage or Parking Lot                   | 1  | 0.04                                       |

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels are applied by the quarter acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

### VACANT PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the Fiscal Year 2000-01 assessed valuation data from the County of Ventura, found that 35% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 35% of the benefits are related to the underlying land and 65% are related to the improvements and the day to day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.35 per parcel.

As properties are approved for development, their value increases. Likewise, the special benefits received by vacant property increases as the property is approved for development, or becomes closer to being improved. When property is approved for development with a final map, the property has passed the final significant hurdle to development and can shortly undergo construction. Since the property is nearing the point

of development, its special benefits increase. In addition, these properties are generally sold soon after completion of improvements, so the properties receive the additional benefit of desirability from prospective buyers due to the special benefits provided by proximity to improved parks and recreational facilities of the Park District. It is therefore determined that property with final map approval receives 50% of the relative benefit to improved property of similar use-type.

#### **OTHER PROPERTIES**

Article XIID provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for business purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor of 0.

#### **DURATION OF ASSESSMENT**

As noted previously, the Board gained the authority to approve the levy of the assessments for the fiscal year 2001-02 and to continue to levy them in future years. It is proposed that the Assessment be levied for fiscal year 2020-21 and continued every year thereafter, so long as the parks and recreational areas need to be improved and maintained. Pleasant Valley Recreation and Park District requires funding from the Assessments for its Improvements in the Improvement District. The Assessment can continue to be levied annually after the Pleasant Valley Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

#### **APPEALS AND INTERPRETATION**

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the General Manager or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been

filed with the County for collection, the General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the General Manager or her or his designee, shall be referred to the Board of the Pleasant Valley Recreation and Park District and the decision of the Board of the Pleasant Valley Recreation and Park District shall be final.



**ASSESSMENT**

**WHEREAS**, on February 5, 2020 the Pleasant Valley Recreation and Park District Board of Directors adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Pleasant Valley Recreation and Park District, County of Ventura, California;

**WHEREAS**, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Improvement District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Pleasant Valley Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of the improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for the Improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2020-21 is generally as follows:

**TABLE 5 - SUMMARY COST ESTIMATE**

|                                     | <i>F. Y. 2020-21</i><br><u>Budget</u> |
|-------------------------------------|---------------------------------------|
| Parks Maintenance                   | \$4,166,378                           |
| Parks Improvements                  | \$563,560                             |
| Contingency and Reserve             | \$663,494                             |
| Incidental Expenses                 | \$51,829                              |
| <b>TOTAL BUDGET</b>                 | <u>\$5,445,261</u>                    |
| Less:                               |                                       |
| Beginning Fund Balance (July 1, 20) | (\$664,182)                           |
| Park District Contribution          | <u>(\$3,588,842)</u>                  |
| <b>NET AMOUNT TO ASSESSMENTS</b>    | <u>\$1,192,237</u>                    |

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Improvement District. The distinctive number of each parcel or lot of land in the said Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Improvement District, in accordance with the special benefits to be

received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the Los Angeles Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2018 to December 2019 was 2.96% and the Unused CPI balance is 0.85%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 3.00% which equates to \$42.56 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$42.56. The assessment ballot proceeding conducted in 2001 authorized an annual adjustment in the assessment levies equal to the annual change in the CPI, not to exceed 3%. The maximum authorized assessment rate for fiscal year 2020-21 is within the limits of the authorized CPI increase.

The assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Ventura for the fiscal year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within the Improvement District.

Dated: April 16, 2020

Engineer of Work



A handwritten signature in blue ink, appearing to read "John W. Bliss".

By \_\_\_\_\_  
John Bliss, License No. C52091

## **ASSESSMENT DIAGRAM**

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The Improvement District includes all properties within the boundaries of the Pleasant Valley Recreation and Park District. The boundaries of the Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Ventura, for fiscal year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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FILED IN THE OFFICE OF THE GENERAL MANAGER OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, COUNTY OF VENTURA, CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2020.

GENERAL MANAGER \_\_\_\_\_

RECORDED IN THE OFFICE OF THE GENERAL MANAGER OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, COUNTY OF VENTURA, CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2020.

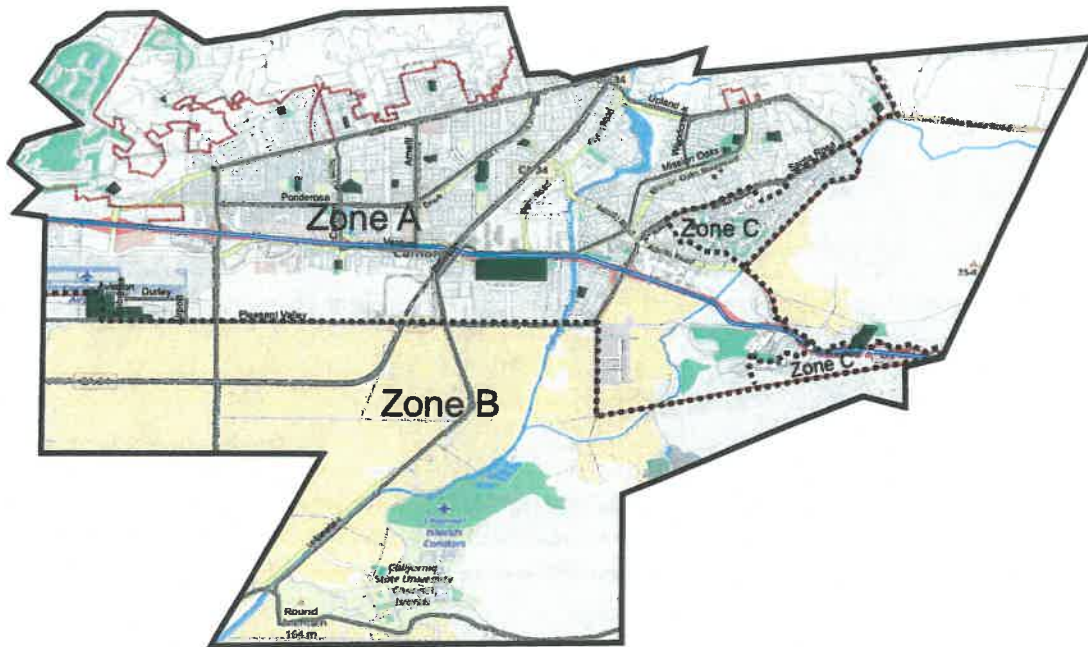
GENERAL MANAGER \_\_\_\_\_

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2020 FOR FISCAL YEAR 2020-21 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF VENTURA ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2020. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

GENERAL MANAGER \_\_\_\_\_

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2020, AT THE HOUR OF \_\_\_\_ O'CLOCK \_\_\_\_ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF VENTURA, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT.

COUNTY AUDITOR, COUNTY OF VENTURA



**Legend**

- Interstate
- Major Road
- Local Road
- Parks
- District Boundary Line
- City boundaries
- Zone of Benefit Boundary



Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF VENTURA FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

SCI Consulting Group  
4745 Mangels Blvd  
Fairfield, Ca 94534  
707-430-4300

**Pleasant Valley Recreation and Park District  
Park Maintenance and Recreation Improvement District  
Assessment Diagram**

## **APPENDIX A - 2020-21 ASSESSMENT ROLL**

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Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

**Pleasant Valley RPD  
Park Maintenance and Recreation Improvement District Assessment Summary**

| FISCAL YEAR  | MAX RATE | ACTUAL RATE LEVIED | ACTUAL INCREASE USED | ACTUAL CPI CHANGE | UNUSED CPI | TOTAL ASSESSMENT |
|--------------|----------|--------------------|----------------------|-------------------|------------|------------------|
| 2001-02 Rate | \$27.00  | \$27.00            |                      |                   |            | \$674,157        |
| 2002-03 Rate | \$27.57  | \$27.56            | 2001 CPI             | 2.10%             | 2.07%      | \$685,696        |
| 2003-04 Rate | \$28.40  | \$28.40            | 2002 CPI             | 3.00%             | 3.73%      | \$717,023        |
| 2004-05 Rate | \$29.12  | \$29.10            | 2003 CPI             | 2.53%             | 1.80%      | \$735,585        |
| 2005-06 Rate | \$29.99  | \$29.10            | 2004 CPI             | 3.00%             | 4.39%      | \$751,297        |
| 2006-07 Rate | \$30.89  | \$30.88            | 2005 CPI             | 3.00%             | 4.46%      | \$810,017        |
| 2007-08 Rate | \$31.82  | \$31.80            | 2006 CPI             | 3.00%             | 3.29%      | \$852,747        |
| 2008-09 Rate | \$32.77  | \$32.76            | 2007 CPI             | 3.00%             | 4.16%      | \$882,629        |
| 2009-10 Rate | \$33.75  | \$33.74            | 2008 CPI             | 3.00%             | 0.11%      | \$906,918        |
| 2010-11 Rate | \$34.76  | \$34.76            | 2009 CPI             | 3.00%             | 1.83%      | \$942,344        |
| 2011-12 Rate | \$35.30  | \$35.30            | 2010 CPI             | 1.58%             | 1.34%      | \$960,711        |
| 2012-13 Rate | \$36.06  | \$36.06            | 2011 CPI             | 2.17%             | 2.17%      | \$981,609        |
| 2013-14 Rate | \$36.76  | \$36.76            | 2012 CPI             | 1.93%             | 1.93%      | \$999,880        |
| 2014-15 Rate | \$37.18  | \$37.18            | 2013 CPI             | 1.14%             | 1.14%      | \$1,011,822      |
| 2015-16 Rate | \$37.44  | \$37.44            | 2014 CPI             | 0.72%             | 0.72%      | \$1,025,179      |
| 2016-17 Rate | \$38.20  | \$38.20            | 2015 CPI             | 2.03%             | 2.03%      | \$1,051,630      |
| 2017-18 Rate | \$38.95  | \$38.95            | 2016 CPI             | 1.96%             | 1.96%      | \$1,074,595      |
| 2018-19 Rate | \$40.12  | \$40.12            | 2017 CPI             | 3.00%             | 3.60%      | \$1,114,369      |
| 2019-20 Rate | \$41.32  | \$41.32            | 2018 CPI             | 3.00%             | 3.24%      | \$1,157,512      |
| 2020-21 Rate | \$42.56  |                    | 2019 CPI             |                   | 2.96%      | \$1,192,237      |

Unused CPI Balance 0.84%



**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: May 6, 2020**

**SUBJECT: CONSIDERATION AND APPROVAL OF UPDATED JOB  
DESCRIPTIONS AND SALARY CHANGES**

**SUMMARY**

The Pleasant Valley Recreation and Park District performs a yearly review of the Job Descriptions. This process is needed to ensure that our job descriptions and our salary listing correctly reflect the advancements in our District.

**ANALYSIS**

Upon review the following change is being made to the Recreation Supervisor position; it is also defined that this position may work with the Pleasant Valley Recreation & Park Foundation.

Development Analyst – after much consideration of the needs of the District, the position of Development Analyst has been created to enable the District to recruit personnel with a specialty in working with our non-profit Foundation. This position will focus on raising funds, organizing events, marketing, and management of District grants. The Development Analyst will have the same salary range as the Administrative Analyst which is currently \$2,337.87 - \$2,969.78 bi-weekly.

Aquatic Specialist – the District currently has the position of Recreation Specialist which allows for the daily coordination of activities and programming within the Recreation Department. The addition of the Aquatic Specialist allows for the same with some specialized aquatic facility requirements. The Aquatic Specialist will have the same salary range as the Recreation Specialist which is currently \$1,469.04 - \$2,068.91 bi-weekly.

**FISCAL IMPACT**

There is currently no fiscal impact. the position of Development Analyst will replace one of our current Administrative Analyst allocations and there are no plans within the upcoming Fiscal Year to recruit for the Aquatic Specialist position.

**RECOMMENDATION**

It is recommended that the Board approve the changes to the proposed job descriptions and the adjusted salary schedule.

**ATTACHMENTS**

- 1) Recreation Supervisor (2 pages)
- 2) Development Analyst (2 pages)
- 3) Aquatic Specialist (3 pages)
- 4) Full Time/Part-Time Year-Round Salary Schedule (1 page)



# Pleasant Valley Recreation and Park District Job Description

|                     |                       |                       |                    |
|---------------------|-----------------------|-----------------------|--------------------|
| <b>Job Title:</b>   | Recreation Supervisor | <b>Category:</b>      | Management         |
| <b>Department:</b>  | Recreation            | <b>Prepared Date:</b> | March 2020         |
| <b>Reports To:</b>  | Recreation Manager    | <b>Approved by:</b>   | Board of Directors |
| <b>FLSA Status:</b> | Exempt                | <b>Approved Date:</b> | May 6, 2020        |

**SUMMARY:** Plans, oversees and supervises comprehensive recreational programs of cultural, arts, youth or adult sports, contract classes, senior citizen programs or other recreation programs involving the supervision of group instructors, contractors, staff and volunteers in the planning of activities and events. Performs contract administration for contractual instructors. Prepares and administers department/section budget. Ensures safe work practices, work quality and accuracy; prepares, supervises and maintains work records and reports; serves as a technical resource for assigned personnel. Provides written and oral reports to the Recreation Services Manager, General Manager, and the Board of Directors.

**ESSENTIAL DUTIES AND RESPONSIBILITIES:** Includes the following, with a focus of Quality Customer Service being primary for all positions. Performs additional duties as assigned.

- Responsible for planning, directing, organizing and controlling the operational budget.
- Establish and maintain an open and effective system of communication throughout the organization.
- Advocate and work closely with citizens and other service providers in a cooperative community response to program needs including but not limited to non-profit organizations, Pleasant Valley Recreation & Park Foundation, civic groups, and other governmental agencies.
- Directly supervise assigned employees and program volunteers; interview, hire and train new employees; address employee complaints and resolve personnel issues; plan, assign and schedule assigned employees.
- Adapt recreation programs to meet the needs of the District's clientele of all ages and abilities.
- Maintain communications and effective working relationships with co-workers, supervisors, other governmental agencies, elected and appointed officials, community groups and the public-at-large.
- Prepare calendar of events, including newsletters, public relations announcements, and other similar communications.
- Ability to communicate effectively with the general public, organization, employees, user groups, and community leaders in oral and written form.
- Plan, implement, schedule and evaluate special events and activities related to program to which assigned.
- Participate in training of recreation staff and volunteers as needed.
- Serve as liaison between Pleasant Valley Recreation and Park District and Community Service Groups; negotiate and resolve significant and controversial issues.
- Coordinate and solicit co-sponsorships with commercial businesses and non-profit agencies to provide financial support in offering a wide variety of special events. Follow up with potential supporters as appropriate.
- Develop and implement training programs to improve/develop employee skills.
- May require some Holiday, evening, and/or weekend work assignments.

**OTHER SKILLS AND ABILITIES:** Knowledge and experience with materials, methods, practices, and equipment in relation to recreation programs. Must be able to "multitask" to handle competing priorities and demands. Must be able to keep accurate records and prepare reports.

**QUALIFICATIONS:** To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.



## Pleasant Valley Recreation and Park District Job Description

- Thorough to comprehensive knowledge of: common office practices; current recreation trends; principles of supervision, employee motivation, training and performance evaluation.
- Working knowledge of: social and advocacy programs, services, and activities within the recreation field; laws and regulations governing recreation programs.
- Ability to read, analyze and interpret periodicals related to area of expertise, technical procedures, or government regulations. Ability to write reports, correspondence, procedure manuals or articles. Ability to effectively communicate, present information in oral and written form, and respond to questions from managers and the general public; interpret and explain pertinent District policies and procedures.
- Ability to: assist in the development and monitoring of an assigned program budget; develop and recommend policies and procedures related to assigned operations; coordinate, organize, implement, and publicize recreation and leisure time activities and specialized events.

**EDUCATION and/or EXPERIENCE:** Bachelor's Degree in recreation, physical education, leisure studies, sociology, gerontology, communications, health care profession, or related field with minimum of four (4) years of progressive experience in recreation, including two (2) years of supervisory experience, or equivalent combination of education and experience

**CERTIFICATES, LICENSES, REGISTRATIONS:** Position requires average amount of driving, therefore, must have daily access to a vehicle, and possess a valid California driver's license, and maintain appropriate insurance on vehicle used in the course of business duties. Position may involve driving to events as a representative of the District. CPR and First Aid Certification required no later than six (6) months after employment. Successful completion of tuberculosis, drug and alcohol screening and criminal justice fingerprint clearance/background check required.

**PHYSICAL DEMANDS:** The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to stand; sit; twist, and use hands to finger, handle, or feel. The employee is frequently required to walk; reach with hands and arms; climb or balance; stoop, kneel, crouch, or crawl; and talk or hear. The employee must frequently lift and/or move up to 10 pounds, frequently lift and/or move up to 25 pounds and occasionally lift and/or move up to 75 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

**WORK ENVIRONMENT:** The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is occasionally exposed to risk of electrical shock. The noise level in the work environment is usually loud.



## Pleasant Valley Recreation and Park District Job Description

**Job Title:** Development Analyst  
**Department:** Administration  
**Reports To:** General Manager  
**FLSA Status:** Exempt (PTYR Non-Exempt)

**Category:** Management  
**Prepared Date:** March 2020  
**Approved by:** Board of Directors  
**Approved Date:** May 6, 2020

**SUMMARY:** Under general supervision, performs a variety of complex and responsible administrative duties in the areas of fund development and communications. Primary responsibilities are to provide leadership oversight and strategy in three areas: Major Gifts and Advancement, Corporate Relations, and Research and Grant Management. Implements marketing, sales, and revenue development strategies to meet the current and future financial needs of the Pleasant Valley Recreation and Park District. Applies strong leadership vision, creativity and focus to the task of identifying additional sustainable revenue streams. Evaluates and enhances existing resource development and fundraising activities, recommends enhancements to current systems, processes and structure, and collaborates with department leaders to maximize major gifts, corporate relations, and grant revenue.

**ESSENTIAL DUTIES AND RESPONSIBILITIES:** Includes the following, with a focus of Quality Customer Service being primary for all positions. Performs additional duties as assigned.

- Develop & manage District marketing strategies and promotional campaigns that build sustainable revenue for the District. This position must collaborate closely with the Foundation for Pleasant Valley Recreation and Parks to coordinate a District-wide understanding of mutual marketing and advertising goals and expectations.
- Align sales and marketing strategy with District-wide planning and business planning efforts.
- Lead and plan the work of sales and marketing staff to effectively plan, organize and implement revenue strategies that include market segment profiles, perceptions of District value propositions, and long and short term programs and campaigns designed to improve and/or maintain market perceptions. Stimulate public interest and patronage of District facilities, programs and events.
- Provide oversight and guidance to effectively manage the District's collaborations and relationships with supporting non-profits, and guide strategy for increasing the return on investment from gifting programs, fulfillment, grants, planned giving and individual giving activities.
- Establish an effective community-based marketing corporate relations program that includes the cultivation of positive relationships with business and industry that heighten interest in their financial support of the District and Foundation.
- Build collaborative relationships and maintain communication to develop an understanding of the operational needs and expectations of key departments, the District's role in the community at large, and the goals of the individual program areas.
- Develop and lead the fund development, marketing strategies to meet the goals and objectives of both the Pleasant Valley Recreation and Park District as well as the Foundation.
- Meet prospective donors and supporters on a continual basis to establish effective communications with them.
- Grow the donor program including identification, cultivation and solicitation of donors.
- Maintain gift and/or donor-based database, tracking system and recognition program.
- Make public appearances/accept speaking engagements to share information about Foundation for Pleasant Valley Recreation and Parks.
- Support website maintenance and management, update regularly with relevant promotions and events
- Manage social media systems and postings for the Foundation
- Oversee grants including research, proposal writing, and reporting requirements.



## Pleasant Valley Recreation and Park District Job Description

**QUALIFICATIONS:** To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Working to considerable knowledge of: principles and techniques of administrative and fiscal analysis, organization and staffing.
- Working to considerable ability to: prepare a variety of reports and recommendations, communicate orally and in writing, establish and maintain effective working relationships with co-workers, the general public and donors.
- Thorough knowledge of: current records technology, State code, District ordinances, and regulations governing the transcription, maintenance and disposition of official records.
- Thorough skills to: use a variety of current computer-based document transcription, storage, and retrieval systems and various types of standard office equipment.

**EDUCATION and/or EXPERIENCE:** Bachelor's Degree in Business, Advertising, Communications, Fund Development or related field with minimum of four (4) years of progressive experience, administrative responsibility, or equivalent combination of education and experience.

**CERTIFICATES, LICENSES, REGISTRATIONS:** Position may require an average amount of driving, therefore, must have daily access to a vehicle, and possess a valid California driver's license, and maintain appropriate insurance on vehicle used in the course of business duties. Position may involve driving to events as a representative of the District. CPR and First Aid Certification required no later than six (6) months after employment. Successful completion of tuberculosis, drug and alcohol screening and criminal justice fingerprint clearance/background check required.

**PHYSICAL DEMANDS:** Mobility: Frequent use of office equipment; frequent sitting for long periods of time; occasional bending or squatting. Lifting: frequently up to 10 pounds; occasionally up to 25 pounds. Vision: constant use of overall vision, frequent reading and close-up work; occasional color and depth vision. Dexterity: frequent repetitive motion; frequent writing; frequent grasping, holding and reaching. Hearing/Talking: frequent hearing and talking, in person and on the phone. Emotional/Psychological: frequent concentration; frequent public and/or coworker contact; occasional working alone. Environmental: frequent exposure to noise.

**WORK ENVIRONMENT:** Work is performed in a typical temperature-controlled office environment subject to typical office noise. The positions will mostly be in a fast-paced office environment requiring the ability to multi-task. Positions may require occasional weeknights and weekends or schedule adjustments due to special events and/or meetings.



## Pleasant Valley Recreation and Park District Job Description

**Job Title:** Aquatic Specialist  
**Department:** Recreation  
**Reports To:** Recreation Supervisor  
**FLSA Status:** Non-Exempt

**Location:** Aquatic Center  
**Prepared Date:** March 2020  
**Approved by:** Board of Directors  
**Approved Date:** May 6, 2020

**SUMMARY:** Under general supervision, conducts programs and coordinates activities of paid and volunteer Recreation/Aquatic Division personnel at the Pleasant Valley Aquatic Center in order to provide opportunities and encourage and promote a healthy lifestyle for community residents.

**ESSENTIAL DUTIES AND RESPONSIBILITIES:** Includes the following, with a focus of Quality Customer Service being primary for all positions. Perform other duties as assigned.

- Ability to, as assigned, coordinate and work with part-time staff, volunteers, the public and diverse populations.
- Develop and conduct assigned programs and activities to achieve goals within available resources; trains, motivates and evaluates assigned part-time staff, reviews progress and recommends changes as needed.
- Provide feedback to recreation management; makes presentation to supervisors, boards, civic groups and the general public.
- Communicate official plans, policies and procedures to part-time staff and the general public.
- Under supervision assures that areas of responsibility are performed within the budget; performs cost control activities; monitors revenues and expenditures in assigned area to assure sound fiscal control; assures effective and efficient use of budgeted funds, personnel, materials, facilities, and time.
- Determine work procedures, prepares work schedules for part-time staff, and expedites workflow; studies and standardizes procedures to improve efficiency and effectiveness of operations.
- Accurately check biweekly timecards for assigned staff and submit to supervisor.
- Plan, coordinate and conduct staff trainings and in-services to a team of 25-50 recreation staff members in coordination with direct supervisor.
- Prepare and review weekly employee schedules using online scheduling system.
- Assist direct supervisor with the management and overall operation of assigned program and/or center, staff, and daily activities.
- Assists in the development and promotion of recreation program including music, dance, arts and crafts, cultural arts, senior services, nature study, swimming, social recreation, special events and games.
- Adapt recreation programs to meet needs of the public.
- Introduce new program activities, equipment, and materials to customers.
- Interpret recreation service to public and participates in community meetings and organizational planning.
- Work in teams with administrative or other professional personnel to ensure that recreation is well balanced, coordinated, and integrated with special services.
- As assigned, issue written and oral instructions; assign duties and examines work for exactness, neatness, and conformance to policies and procedures.
- Performs or assists subordinates in performing duties; adjusts errors and complaints.
- Prepare a variety of studies, reports and related information for decision-making purposes
- Prepares attendance, accident and routine accounting reports.
- Supervise classes, workshops and activities for persons engaged in the programs and co-sponsored programs. Coordinate part-time staff in the development and implementation of programs.
- Perform a variety of miscellaneous duties such as answering phones, typing correspondence, picking up supplies needed for activities, conducting classes, selling tickets, collecting fees, officiating at



## Pleasant Valley Recreation and Park District Job Description

events/classes; making arrangements for rentals and use of facilities, helping set up for classes, events, etc.

- Prepares for review a variety of brochures, calendars, letters, posters, news releases, flyers, and related communications regarding programs.
- Promote interest and provides information regarding programs to community officials, other recreation officials, community service groups, other departments/divisions, and the general public.
- Oversee the custodial maintenance of assigned park or facility.
- May serve as a member of various employee committees, as assigned.
- Assist in the planning and management of any concession related activities, including design, layout, operation, inventory, contracting and staffing.
- Serve as an information resource to other divisions, departments outside agencies, and the general public.
- Attend and participate in professional group meetings; stay abreast of new trends and innovations in the field of recreation and parks.
- Assist with surveying and educating the community on recreation programs.
- Successfully and accurately learn and use District online registration system.
- Assist other staff in a variety of special events or special projects.
- May require some Holiday, evening, and/or weekend work assignments.

**QUALIFICATIONS:** To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Thorough to comprehensive knowledge of: operations, services and activities of parks and recreation programs; principles and practices of recreation program development and administration; marketing theories, principles and practices as related to recreation services; principles of budget preparation and control; procurement practices; principles of supervision, training, and performance evaluation.
- Thorough to comprehensive ability to: read, analyze, and interpret documents in area of expertise, technical procedures, or government regulations; write reports, correspondence and procedure manuals; communicate effectively in written and oral form; present information and respond to questions.
- Knowledge of: principles and practices of planning, developing and directing creative and innovative aquatics programs; principles and practices of water safety, swim instruction, lifeguarding, first aid and CPR instruction; regulations, techniques and procedures pertaining to the operation and maintenance of public swimming pools and aquatic facilities.

**EDUCATION and/or EXPERIENCE:** Recommended Associates Degree in Recreation Management, Business, Communications, Public Administration, Sociology or a related field with minimum of two years of progressive experience, management responsibility, working with the public or equivalent combination of education and experience. A Bachelor's Degree is preferred. Previous experience working within the field of recreation of program development is desirable, or equivalent combination of education and experience.

**CERTIFICATES, LICENSES, REGISTRATIONS:** Required certificates include: Current American Red Cross (ARC) certifications in Lifeguarding, CPR, First Aid & Oxygen Administration; Title 22; ARC Lifeguard Instructor; CPR for the Professional Rescuer, Water Safety Instructor (WSI), and preferred certifications include: Water Safety Instructor Trainer (WSIT), and Emergency Response Trainer. Position requires average amount of driving, therefore, must have daily access to a vehicle, and possess a valid Driver's License, and maintain appropriate insurance on vehicle used in the course of business duties. Position may involve driving to events as a representative of the District. Successful completion of tuberculosis, drug and alcohol screening and criminal justice fingerprint clearance/background check required.



## Pleasant Valley Recreation and Park District Job Description

**PHYSICAL DEMANDS:** Swimming sufficient to perform lifesaving techniques and rescues; travels across wet, sloping surfaces; vision and hearing sufficient to and communicate across a noisy public swimming pool; speaking sufficient to exchange information in person, on the telephone, or at formal presentations; dexterity of hands and fingers to operate pool equipment; bending, stooping, reaching, kneeling, or crouching; sitting or standing for extended periods of time; and lifts, pushes and pulls 50 pounds when responding to emergency lifesaving situations. **Hazards:** Chemicals associated with a swimming pool; contact with blood, other body fluids, and communicable diseases; and slippery, uneven surfaces.

**WORK ENVIRONMENT:** The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. Works inside and outside in seasonal climate and weather conditions; works on slippery surfaces, where water and swimming pool chemicals are frequently encountered. This position may require overtime and adjusted schedules for special events; and subject to emergency situations.





**FULL TIME/PART TIME YEAR ROUND  
CLASSIFICATIONS AND SALARY RANGES**

|  | Bi-Weekly<br>Hourly   | Bi-Weekly<br>Hourly   |
|--|-----------------------|-----------------------|
| <b>GENERAL MANAGER (Contract Employee)</b> | \$5,743.29<br>\$71.79 | \$6,464.12<br>\$80.80 |
| <b>ADMINISTRATIVE SERVICES MANAGER</b>     | \$3,152.41<br>\$39.41 | \$4,005.11<br>\$50.06 |
| <b>ADMINISTRATIVE ANALYST</b>              | \$2,337.87<br>\$29.22 | \$2,969.78<br>\$37.12 |
| <b>DEVELOPMENT ANALYST</b>                 | \$2,337.87<br>\$29.22 | \$2,969.78<br>\$37.12 |
| <b>HUMAN RESOURCES SPECIALIST</b>          | \$1,996.74<br>\$24.96 | \$2,536.91<br>\$31.71 |
| <b>ACCOUNTING SPECIALIST</b>               | \$1,996.74<br>\$24.96 | \$2,536.91<br>\$31.71 |
| <b>CUSTOMER SERVICE REP LEAD WORKER</b>    | \$1,708.03<br>\$21.35 | \$2,169.35<br>\$27.12 |
| <b>CUSTOMER SERVICE REPRESENTATIVE I</b>   | \$1,412.00<br>\$17.65 | \$1,794.28<br>\$22.43 |
| <b>CUSTOMER SERVICE REPRESENTATIVE II</b>  | \$1,552.75<br>\$19.41 | \$1,973.37<br>\$24.67 |
| <b>RECREATION SERVICES MANAGER</b>         | \$3,152.41<br>\$39.41 | \$4,005.11<br>\$50.06 |
| <b>RECREATION SUPERVISOR</b>               | \$2,603.86<br>\$32.55 | \$3,310.14<br>\$41.38 |
| <b>RECREATION COORDINATOR</b>              | \$2,172.73<br>\$27.16 | \$2,759.72<br>\$34.50 |
| <b>MARKETING SPECIALIST</b>                | \$1,628.72<br>\$20.36 | \$2,068.91<br>\$25.86 |
| <b>RECREATION SPECIALIST</b>               | \$1,469.04<br>\$18.36 | \$2,068.91<br>\$25.86 |
| <b>AQUATIC SPECIALIST</b>                  | \$1,469.04<br>\$18.36 | \$2,068.91<br>\$25.86 |
| <b>PARK SERVICES MANAGER</b>               | \$3,152.41<br>\$39.41 | \$4,005.11<br>\$50.06 |
| <b>PARK SUPERVISOR</b>                     | \$2,604.19<br>\$32.55 | \$3,310.51<br>\$41.38 |
| <b>PARK MAINTENANCE LEAD WORKER</b>        | \$2,126.02<br>\$26.58 | \$2,701.56<br>\$33.77 |
| <b>LEAD PARK RANGER</b>                    | \$2,126.02<br>\$26.58 | \$2,701.56<br>\$33.77 |
| <b>MECHANIC</b>                            | \$2,126.02<br>\$26.58 | \$2,701.56<br>\$33.77 |
| <b>IRRIGATION SPECIALIST</b>               | \$2,126.02<br>\$26.58 | \$2,701.56<br>\$33.77 |
| <b>GROUNDS/FACILITIES I</b>                | \$1,599.42<br>\$19.99 | \$2,032.50<br>\$25.41 |
| <b>GROUNDS/FACILITIES II</b>               | \$1,838.06<br>\$22.98 | \$2,336.62<br>\$29.21 |

Board Approved May 6, 2020

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

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Jessica A. Puckett, CPRP, Administrative Analyst**

**DATE: May 6, 2020**

**SUBJECT: FINANCING OPTIONS FOR NEW MARQUEE AT THE  
COMMUNITY CENTER**

**SUMMARY**

The District allocated \$50,000 in capital funding in the FY 2019/2020 budget workshop for the replacement of the current marquee signage located at the entrance to the District Administrative office and Community Center Park. Project vendors Daktronics, Inc. and Custom Signs, Inc. were selected at the February 5, 2020 Board meeting and the design options including a 10 mm resolution LED display were selected at the April 1, 2020 Board meeting. The Board requested further options for financing the procurement of the LED display and marquee signage.

**BACKGROUND**

After reviewing bids from five (5) different companies, the Board elected on February 5, 2020 to work with the product vendors Daktronics, Inc. to provide a new LED digital message display center and Custom Signs, Inc. for new monument signage. Staff returned with an expanded listing of design options for Board consideration at the April 1, 2020 Board meeting. The Board approved the design of a 10 mm resolution LED digital message display sign and overall monument signage of 7'-11" H x 7'-6" W, which includes illuminated signage for the District name and logo.

The approved combined bid from Daktronics, Inc. and Custom Signs, Inc. totaled \$40,936.79. Staff estimates additional costs such as permitting and landscaping improvements to total a maximum of \$6,000. On April 1, 2020, the Board directed staff to explore funding options for the project given the financial landscape the community and country is facing due to the COVID-19 virus mandated closures and cancellations.

**ANALYSIS**

Staff solicited bids from three sources for financing options of the project: TCF Equipment Finance, Government Capital Corporation, and the California Special Districts Association's (CSDA) Tax Revenue Anticipation Notes (TRANS) Program. The rates and options offered by the sources varied in structure, rates, and coverage.

Options are included below in Figures 1, 2, and 3.

**TCF Equipment Finance:**

TCF Equipment Finance is a private lender utilized by Daktronics, Inc. for financing equipment, and is a division of Minnesota-based TCF National Bank. The quote only includes the cost of the LED digital display and the monument signage. It excludes the additional items such as permitting and landscape improvements.

| <b>Details: LED Display &amp; Signage Only</b> |  |  |
|--|--|--|
| Term:  | 3 (Annual Payments)                      | 5 (Annual Payments)                      |
| Equipment Cost:                                | \$40,936                                 | \$40,936                                 |
| Payment Amount:                                | \$14,209.09                              | \$8,872.21                               |
| <b>Total Cost:</b>                             | <b>\$42,627.27</b><br>(Diff: \$1,691.27) | <b>\$44,361.05</b><br>(Diff: \$3,425.05) |
| Interest Rate:                                 | 4.19% <i>Fixed</i>                       | 4.19% <i>Fixed</i>                       |
| Payment Timing:                                | Advance                                  | Advance                                  |
| Financing Structure:                           | \$1 Out Municipal Lease                  | \$1 Out Municipal Lease                  |
| Quote Expiration:                              | 30 Days                                  | 30 Days                                  |

**Figure 1. TCF Equipment Finance**

**Government Capital Corporation (GCC):**

Government Capital Corporation is a public financing firm based out of Southlake, Texas. GCC financed the purchase of the financial software used by the District, Springbrook. The quote is for the cost of the LED display and monument signage only.

| <b>Details:</b>      |  |  |
|----------------------|--|--|
| Term:                | 3 (Annual Payments)                        | (5 Annual Payments)                      |
| Equipment Cost:      | \$40,936.79                                | \$40,936.79                              |
| Payment Amount:      | \$14,820.71                                | \$9,310.95                               |
| <b>Total Cost:</b>   | <b>\$44,462.13</b><br>(Diff: \$3,525.34)   | <b>\$46,554.75</b><br>(Diff: \$5,617.96) |
| Interest Rate:       | 4.659% <i>Fixed</i>                        | 4.741% <i>Fixed</i>                      |
| Payment Timing:      | 5 Months from signing, annually thereafter |  |
| Financing Structure: | Tax-Exempt                                 | Tax-Exempt                               |
| Quote Expiration:    | 14 Days                                    | 14 Days                                  |

**Figure 2. Government Capital Corporation**

**CSDA Tax Revenue Anticipation Notes (TRANS) Program:**

This is a proposed program in direct response to the COVID-19 virus. It is currently in the formation stage with an expected timing start of July 1, 2020. It is a short-term relief program for special districts by pooling multiple districts together who are in need of expenditure funding while waiting for revenues to return to acceptable levels. CSDA anticipates a June 26, 2020 deadline for approving final financial documents, and a July 15, 2020 closing and delivery of funds. This option would move the project expenditures into the 2020-2021 Fiscal Year.

| <b>Details:</b> |                                      |
|-----------------|--------------------------------------|
| Term:           | 1 Year                               |
| Equipment Cost: | \$50,000                             |
| Payment Amount: | \$50,000                             |
| Interest Rate:  | U/K; 6/12/2020- Interest Rate Locked |
| Payment Timing: | Repayment within a year              |

**Figure 3. CSDA Tax Revenue Anticipation Notes Program**

Despite the current market instability due to COVID-19, interest rates for financing have not dropped as low as staff and the Board had hoped. At a minimum, the District would be paying an additional \$1691.27 in interest.

**FISCAL IMPACT**

Funding in the FY 2019-2020 Capital Projects budget in the amount of \$50,000 was allocated for this project. As of April 16, 2020, the District’s capital funding stands at **\$2,573,090** overall (\$2,542,455-CAIF; \$30,635-CAP PAC West), with a YTD remaining balance of **\$177,795**. The project cost of \$50,000 is included in the remaining balance figuration.

As mentioned above, the minimum additional cost of financing would be \$1,691.27 (lowest from TCF Equipment Finance), and a maximum of \$5,617.96 (from Government Capital Corporation).

If the maximum allotted budget of \$50,000 for the project is paid for outright, the capital YTD remaining balance would be \$127,795. If financing from TCF Equipment Finance and Government Capital Corporation were to be used at their lowest rates and terms as quoted, the remaining balance would be \$135,167.73 and \$133,332.87, respectively.

**RECOMMENDATION**

It is recommended the Board provide staff with guidance on the preferred method and timeline of procurement upon reviewing the financing options of the new marquee located at Community Center Park.

**ATTACHMENTS**

1. TCF Equipment Finance – Total Equipment Finance (1 page)
2. GCC - Financing 4-14-2020 (1 page)
3. CSDA TRANs – General Timeline 4-10-2020 (1 page)
4. Daktronics Finance Solutions Brochure (3 pages)



April 15, 2020

Pleasant Valley Rec and Park District

To Whom It May Concern:

TCF Equipment Finance, through Daktronics, is pleased to provide you with the following customized payment plan for your new equipment purchase. This quote is provided for discussion purposes only and is subject to credit approval by Lessor and execution of final documentation that is acceptable to both parties. Lessor shall pay Daktronics for the equipment upon delivery on your behalf and acceptance of the equipment by Lessee. Terms and conditions are as follows:

**LESSOR:** TCF Equipment Finance

**LESSEE:** Pleasant Valley Rec and Park District

| Details:                   | Plan 1:                 | Plan 2:                 |
|----------------------------|-------------------------|-------------------------|
| Equipment Cost (Excl. Tax) | \$40,936                | \$40,936                |
| Term (Years)               | 3                       | 5                       |
| Payment Timing             | Advance                 | Advance                 |
| Structure                  | \$1 Out Municipal Lease | \$1 Out Municipal Lease |
| Annual Payment*            | \$14,209.09 (4.19%)     | \$8,872.71 (4.19%)      |

\*Applicable taxes will be added. Upon request: Annual, Bi-Annual, Quarterly, Monthly, Step Up payment options available.

**REQUIRED FINANCIAL INFORMATION:** Completed credit application along with prior 2 years + interim financial statements or tax returns (for transaction sizes +\$100,000).

**PAYMENT PROTECTION:** This quote will expire 30 days from the date of this proposal listed above. The proposed lease payments are indexed to the 3 and 5-year U.S. interest rate swap. Should this SWAP rate change prior to commencement, the lease payment shall be adjusted accordingly. Once the lease has commenced, the payment shall be fixed for the entire term of the lease schedule.

**ASSOCIATED COSTS:** \$250 documentation fee due with signed contract. If escrow account is elected, an additional \$250 to set up the account.

I trust that you will find contents of this payment plan to your satisfaction. To set up an initial call or to provide questions in writing, please contact Ryan Brucker at 412-720-2060 or [rbrucker@tcfbank.com](mailto:rbrucker@tcfbank.com).

Upon agreement of the above terms, TCF Equipment Finance will initiate the credit approval process and prepare final documentation thereafter.

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

Signature: \_\_\_\_\_

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



**GOVERNMENT CAPITAL**  
CORPORATION

April 28, 2020

Ms. Leo Young  
Pleasant Valley Rec & Park District  
(805) 482-1996  
[lyoung@pvrpd.org](mailto:lyoung@pvrpd.org)

Dear Ms. Young,

Thank you for the opportunity to present proposed financing for the Pleasant Valley Recreation & Park District. I am submitting for your review the following proposed structure:

|                      |  |                     |
|----------------------|--|---------------------|
| ISSUER:              | Pleasant Valley Recreation & Park District, California |                     |
| FINANCING STRUCTURE: | Tax-Exempt Structure                                   |                     |
| EQUIPMENT COST:      | \$ 40,936.79   |                     |
| TERM:                | 3 Annual Payments                                      | 5 Annual Payments   |
| INTEREST RATE:       | 4.659% <i>Fixed</i>                                    | 4.741% <i>Fixed</i> |
| PAYMENT AMOUNT:      | \$ 14,820.71   | \$ 9,310.95         |
| PAYMENTS BEGINNING:  | 5 Months from signing, annually thereafter             |                     |

**The above payment amount includes all applicable fees including a \$750 documentation and processing fee.** The above proposal is subject to audit analysis, assumes bank qualification and mutually acceptable documentation. The terms outlined herein are subject to change and rates are valid for fourteen (14) days from the date of this proposal. If funding does not occur within this time period, rates will be indexed to markets at such time.

Our finance programs are flexible and my goal is customer delight. If you have any questions regarding other payment terms, frequencies or conditions, please do not hesitate to call.

With Best Regards,

**Drew**

Drew Whittington  
Client Services  
Main: 817-421-5400

*The transaction described herein is an arm's length, commercial transaction between you and Government Capital Corporation ("GCC"), in which GCC: (i) is acting solely for its own financial and other interests that may differ from yours; (ii) is not acting as your municipal advisor or financial advisor, and has no fiduciary duty to you with respect to this transaction; and (iii) is not recommending that you take an action with respect to this transaction.*



**SHORT-TERM FINANCING PROGRAM  
Tax Revenue Anticipation Note  
Financing Timeline**

| April '20 |    |    |    |    |    |    | May '20 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|---------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  | S       | M  | T  | W  | T  | F  | S  |
|           |    |    | 1  | 2  | 3  | 4  |         |    |    |    |    | 1  | 2  |
| 5         | 6  | 7  | 8  | 9  | 10 | 11 | 3       | 4  | 5  | 6  | 7  | 8  | 9  |
| 12        | 13 | 14 | 15 | 16 | 17 | 18 | 10      | 11 | 12 | 13 | 14 | 15 | 16 |
| 19        | 20 | 21 | 22 | 23 | 24 | 25 | 17      | 18 | 19 | 20 | 21 | 22 | 23 |
| 26        | 27 | 28 | 29 | 30 |    |    | 24      | 25 | 26 | 27 | 28 | 29 | 30 |
|           |    |    |    |    |    |    | 31      |    |    |    |    |    |    |

| June '20 |    |    |    |    |    |    | July '20 |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  | S        | M  | T  | W  | T  | F  | S  |
|          | 1  | 2  | 3  | 4  | 5  | 6  |          |    |    | 1  | 2  | 3  | 4  |
| 7        | 8  | 9  | 10 | 11 | 12 | 13 | 5        | 6  | 7  | 8  | 9  | 10 | 11 |
| 14       | 15 | 16 | 17 | 18 | 19 | 20 | 12       | 13 | 14 | 15 | 16 | 17 | 18 |
| 21       | 22 | 23 | 24 | 25 | 26 | 27 | 19       | 20 | 21 | 22 | 23 | 24 | 25 |
| 28       | 29 | 30 |    |    |    |    | 26       | 27 | 28 | 29 | 30 | 31 |    |

| Date             | Action  |
|------------------|---|
| Thurs., April 30 | Survey period ends  |
| Wed., May 6      | Draft of financing documents distributed to pool participants   |
| Fri., May 15     | Deadline to complete enrollment sheet and submit credit package |
| Fri., May 29     | Status conference call with pool participants                   |
| Fri., June 5     | Conclude credit and tax and legal due diligence                 |
| Fri., June 12    | Set and lock interest rate                                      |
| Fri., June 26    | Deadline for Board approval of financing documents              |
| Wed., July 15    | Closing and delivery of funds                                   |



# DAKTRONICS FINANCE SOLUTIONS





## BUILD YOUR BRAND WHILE MANAGING YOUR BUDGET

Own a premium LED display by making affordable monthly payments. By financing your display, you will simultaneously preserve your current cash line while increasing sales.

PNC, the 4th largest bank-owned financing company, and Daktronics, the world's leading supplier of LED signs, work together to offer you quality financing options.

You can expect:

- **Highly Competitive Rates**
- **Quick and Easy Process**
- **Variety of Payment Options**



**"The most common payment method used by businesses to acquire equipment and software in 2017 was leasing."**

— Equipment Leasing & Finance Industry Horizon Report 2018

## EXAMPLE OF CASH PURCHASE VS. FINANCE

### Equipment needed **\$40,000**

| Purchase with Cash      | 60 Month Lease Purchase (\$1 Buyout) |          |          |          |          |
|-------------------------|--------------------------------------|----------|----------|----------|----------|
|                         | Year 1                               | Year 2   | Year 3   | Year 4   | Year 5   |
| Annual budget allowance | \$30,000                             | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Purchase equipment now  | \$40,000                             |          |          |          |          |
| Budget deficit          | <b>(\$10,000)</b>                    |          |          |          |          |

Annual budget allowance  
 Payments for equipment (\$800/month x 12)  
 Budget surplus

Customer still has 68% of five-year budget available

### Equipment needed **\$200,000**

| Purchase with Cash      | 60 Month Lease Purchase (\$1 Buyout) |           |           |           |           |
|-------------------------|--------------------------------------|-----------|-----------|-----------|-----------|
|                         | Year 1                               | Year 2    | Year 3    | Year 4    | Year 5    |
| Annual budget allowance | \$100,000                            | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| Purchase equipment now  | \$200,000                            |           |           |           |           |
| Budget deficit          | <b>(\$100,000)</b>                   |           |           |           |           |

Annual budget allowance  
 Payments for equipment (\$3,890/month x 12)  
 Budget surplus

Customer still has 53% of five-year budget available

Assumptions: These are examples of a cash purchase vs. a 60-month \$1 buyout lease term (applicable sales and use taxes additional). This is for informational purposes only. Please consult your PNC equipment finance representative for more information on your lease needs.

## FINANCING BENEFITS

### INCREASE PROFITS IMMEDIATELY

With no cash invested in your digital display, you have both the money and the equipment working for you. All you have to do is cover the monthly payment and enjoy increased sales from the display.



### PRESERVE BANK CREDIT LINES

Financing won't affect your current borrowing limits with your bank. You still have 100% credit available for other needs.



### AD BUDGET = MONTHLY PAYMENT

When you have a digital display generating customers at the point of sale, you can consider spending less on other ad media you're using. Instead, apply those funds toward your lease payment.

Do you have a monthly advertising cost that isn't providing a return?

- Newspaper
- TV
- Yellow Pages
- Radio



### INCLUDES SOFT COSTS

The digital display, sign structure, installation, and sub-contracting work are all included in the one lump sum.



### IMPROVED CASH FLOW

After your final payment, you will continue to enjoy the benefits from your display for years.

## CHOOSE AN OPTION THAT FITS YOU.

### ONE DOLLAR BUYOUT

- Most commonly-used option
- Own the sign for \$1 after term payments completed

### MUNICIPAL LEASE PURCHASE

- Similar to One Dollar Buyout
- Solution for city, state, and county entities
- Language accommodates annual budget appropriations

### CUSTOM FINANCING SOLUTIONS INCLUDE:

- Loans
- Complete Project Financing
- Leases

### CREATIVE PAYMENT SOLUTIONS

- Deferred Payments
- Step-up Payment Plans
- Lines of Credit



# FREQUENTLY ASKED QUESTIONS

## Why is financing an LED sign better than a cash purchase?

- Use a digital display even though the price isn't covered in your budget.
- Match the expense of the display to its use as an advertising medium.
- Continue to use the display years after paying off the lease.
- Pay a minimum monthly amount.
- Realize an immediate ROI.
- Preserve your credit line availability.

## How long does approval take?

48 hours for most transactions.

## How do I get my sign?

Your sign is delivered and installed in the same way as if it was purchased.

## Do I have to pay taxes?

Yes. You are responsible for all sales and use taxes and property taxes, just as if you had purchased the digital display. But taxes can be added to your payment schedule.

## Is my payment tax deductible?

Maybe. Some lease structures are tax deductible. Please consult you tax advisor.

## Am I required to provide insurance?

Yes. You must provide evidence of insurance coverage and name PNC Equipment Finance on the policy as an additional insured and loss payee in case of loss.

## Can I pay off my finance early?

Yes. However, there is no real value in prepayment. Your payoff is calculated by the sum of your remaining payments plus any accrued late charges and any purchase option.

## HOW DO I APPLY FOR FINANCING?

### THE PROCESS:

1. You receive your payment quote.
2. You fill out an application.
3. PNC Equipment Finance approves your credit and prepares the lease document.
4. You endorse the documents and return them to PNC.
5. PNC issues a purchase order.
6. Daktronics ships your equipment.
7. PNC confirms the acceptance and funds the project.

### CONTACT

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**PNC**  
EQUIPMENT FINANCE



**8. INFORMATIONAL ITEMS, which do not require action, will be reported by members of the Board and staff:**

- A. Chair Magner
- 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 – Miracle League, Nexus Study
- G. Foundation for Pleasant Valley Recreation and Parks
- H. General Manager’s Report