

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

**BOARD OF DIRECTORS
REGULAR MEETING AGENDA
December 1, 2022**

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

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

- 1. Attend in person or you may observe the PVPRD Board meeting via live broadcast on the Local Government Channels – Spectrum Channel 10 and Frontier Channel 29.**
- 2. The meeting will also be live streamed on YouTube at:
<https://www.youtube.com/channel/UCCjEyMW3h472YEO9gI3Qgig>**
- 3. Zoom Meeting Information:**
 - Meeting Link: <https://us06web.zoom.us/j/84052564631>**
 - Webinar ID: 840 5256 4631**
 - Phone Number: 1-669-900-6833**
 - a. Cell Phone/Computer with Microphone: Click on the Zoom webinar link included above. Enter your name so we may call on you when it is your turn to speak. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by clicking the “Raise Hand” button. Follow the instructions below regarding speaking.
 - b. Phone – If you wish to make a comment by phone during the public comment section of the meeting or on a specific agenda item, please call into the listed phone number above and when prompted, enter the Webinar ID and Passcode. After entering those items, you will be admitted to the meeting and your line will be muted. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by dialing *9. Then, follow the speaking instructions below.

Speaking Instructions

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

6:00 P.M.

REGULAR MEETING

NEXT RESOLUTION #728

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 any agenda item(s), or add any emergency agenda item(s).
5. **PRESENTATIONS**
 - A. **FT Employee Recognition**
6. **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.
7. **CONSENT AGENDA** – Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired, the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.
 - A. **Minutes for Regular Board Meeting of November 3, 2022**
Approval receives and files minutes.
 - B. **Warrants, Accounts Payable & Payroll**
District's disbursements dated on or before October 31, 2022.
 - C. **Financial Reports**
Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for October 2022.
 - D. **Consideration and Adoption of Resolution No. 727 Proclaiming a Local Emergency Persists and Re-Authorizing the Use of Remote Teleconference Meeting Procedures by the Board of Directors and All Standing Committees of the District for the 30-Day Period Beginning December 5th, 2022 through January 3rd, 2023 Pursuant to the Ralph M. Brown Act as Amended by Assembly Bill No. 361**
Adoption of Resolution No. 727 will allow continuation of the use of teleconference meeting procedures for another 30-day period.
 - E. **Consideration for Entering into a Consent to Enter Agreement with Dish Wireless at Mission Oaks Park for Soil Drilling to Design a Cell Tower Foundation**
Eukon Group, which represents Dish Wireless, approached the District with a proposal to install a new cell phone tower at Mission Oaks utilizing an existing sports field light pole location and an existing enclosure next to Softball Field 1.
 - F. **Consideration and Approval to Authorize the General Manager to Sign to Accept the City of Camarillo Community Funding Agreement for the 2022 Camarillo Christmas Parade**
This year the City has awarded the District with a monetary amount of \$25,000 and an in-kind amount of \$13,000.
8. **NEW ITEMS – DISCUSSION/ACTION**
 - A. **Consideration and Approval of Bid Award for the Demolition of the Freedom Park Pool**
The District received five (5) bids for this project. The bids ranged from \$109,721 up to \$490,000 with the lowest bidder being Standard Demolition Inc.

Suggested Actions: A MOTION to Approve and authorize the General Manager to enter into an agreement between the District and Standard Demolition Inc. for the demolition of the Freedom Park Pool not to exceed the budget of \$126,179.

B. Approval of 2023 Part Time Salary Schedule with Minimum Wage Impact

In 2023 the minimum wage increase will affect nine of our ten part time positions.

Suggested Action: A MOTION to Approve the 2023 part time salary schedule with minimum wage impact.

C. Consideration and Approval of Employment Agreement Between the District and General Manager

As reviewed and prepared by legal counsel, the attached employment agreement provides for a five (5) year term of employment, commencing on November 3, 2022 and terminating on November 1, 2027.

Suggested Actions: A MOTION to approve the Employment Agreement between the District and Mary Otten to serve as the District's General Manager.

D. Consideration, Selection, and Vote for a LAFCo Special District Alternate and Regular Member

The terms of the Ventura Local Agency Formation Commission (LAFCo) special district regular member Elaine Freeman and alternate member John R. (Jack) Curtis will expire on December 31, 2022.

Suggested Action: A MOTION to Approve to select and vote for a Ventura Local Agency Formation Commission (LAFCo) special district regular and alternate member.

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

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

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
Camarillo City Hall Council Chambers
Minutes of Regular Meeting
November 3, 2022**

5:00 P.M.

CLOSED SESSION

1. CALL TO ORDER

A. Recess to Closed Session

B. Closed Session

1) Public Employee Performance Evaluation and Compensation

The District Board held a closed session with the District's personnel officer and District Counsel, pursuant to Government Code Sections 54957 and 54957.6(a), to discuss the salary, compensation and fringe benefits provided to the General Manager.

C. Reconvened into Regular Meeting with nothing to report

6:00 P.M.

REGULAR MEETING

2. PLEDGE OF ALLEGIANCE/ROLL CALL

Present: All present

Also Present: General Manager Mary Otten, Administrative Services Manager Justin Kiraly, Park Services Manager Bob Cerasuolo, Recreation Services Manager Katlyn Simber-Clickener, Administrative Analyst/Clerk of the Board Dylan Gunning, Customer Service Lead/Recording Board Secretary Karen Roberts, Administrative Analyst Jessica Puckett, Recreation Supervisor Lanny Binney, Park Supervisor Brandon Lopez, and Recreation Specialist Briana Ramos.

3. AMENDMENTS TO THE AGENDA

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

**Motion to
Approve the
Agenda as
Presented**

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

4. PRESENTATION

A. District Highlights

Recreation Specialist Briana Ramos presented highlights from October's Halloween events and announced the special events coming up in November and December.

5. PUBLIC COMMENT

Chair Kelley accepted 2 public comment cards. Bill Elsenpeter of Camarillo lives across from Valle Lindo Park on Coe Street. He suggested that the upcoming turf mitigation be considered in an area along the wash under the trees on the east side of the park instead of the grassy knoll along Coe Street. Mr. Elsenpeter stated that the front area is utilized by many users groups on a regular basis. Chair Kelley inquired if staff could consider another area in the park for turf mitigation since the proposed area is an active area. General Manager Mary Otten stated that since this item was not on the agenda, the comments would be noted and brought back for discussion at a later date.

Jason Rossling of Camarillo is seeking to earn his Citizenship in Society merit badge with the Boy Scouts in order to achieve an Eagle Scout rank. He inquired as to what cool things the board members get to do and also if there was a possibility of installing a splash and play park. The Board stated that they like to hear from youth and participate in the Christmas Parade, but that a new park is challenging to get started.

6. CONSENT AGENDA

- A. Minutes for Regular Board Meeting of October 5, 2022
- B. Warrants, Accounts Payable & Payroll
- C. Financial Reports
- D. Consideration and Adoption of Resolution No. 725 Proclaiming a Local Emergency Persists and Re-Authorizing the Use of Remote Teleconference Meeting Procedures by the Board of Directors and All Standing Committees of the District for the 30-Day Period Beginning November 5th, 2022 through December 4th, 2022 Pursuant to the Ralph M. Brown Act as Amended by Assembly Bill No. 361
- E. Consideration and Approval of the Request for Bid Proposals for the Construction of a Miracle League Field at Freedom Park
- F. Consideration and Approval of the RFP and Bid Specifications for the Lead and Asbestos Abatement at the Freedom Park Pickleball Complex
- G. Consideration and Approval of Proposed Cell Tower at Springville Park
- H. Consideration and Review of the District’s Conflict of Interest Code
- I. Approval of a Second Reading for the Adoption of Ordinance No. 13, an Ordinance of the Board of Directors of the Pleasant Valley Recreation and Park District Setting Board Member Compensation

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

Motion to Approve the Consent Agenda

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

7. NEW ITEMS – DISCUSSION/ACTION

A. Consideration and Approval for Shared Parking Agreement at Bob Kildee Parking Lot on the Eston Street Side with kidSTREAM

Administrative Analyst Dylan Gunning introduced Michael Shanklin, the executive director for kidSTREAM who informed the Board of kidSTREAM’s approximate timeline and need for the shared parking agreement for phase one.

Chair Kelley called for a motion. A motion was made by Director Malloy and seconded by Director Dransfeldt to approve the proposed non-exclusive parking agreement with kidSTREAM.

Motion to Approve Agrmt w/ kidSTREAM re Parking

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

B. Consideration and Approval of a Sports Turf Policy

Park Services Manager Bob Cerasuolo presented a District sports turf policy for approval. The increase in year-round, competitive play instead of seasonal, passive recreational play has placed heightened usage and stress on the natural grass turf at all of the Sports Parks. The District is one of the first entities in the area to establish a sports turf policy. The Board reviewed the policy and recommended clarifications of a few wordings.

Chair Kelley called for motion. A motion was made by Director Magner and seconded by Director Malloy to approve and adopt the proposed District Sports Turf Policy with the Board suggested clarifications.

Motion to Approve Sports Turf Policy

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

C. California Public Employees Retirement System (CalPERS) Actuarial Valuation Information Report For Fiscal Year 2022-2023

Administrative Services Manager Justin Kiraly presented background on the District’s 3 retirement plans and their funded status. Members of the Board Finance Committee would like to address possible methods for paying down the growing payments.

Board direction is for staff to work with the Finance Committee on potential options for reducing future Unfunded Liability Payments and then return to the full board for further action.

D. Consideration and Approval of Bid Award for the Senior Center Roof Replacement Project

Park Supervisor Brandon Lopez presented a recommendation for a bid award for the roof replacement at the Senior Center. The start date would be December 12 with a finish date no later than January 20, 2023.

Chair Kelley called for motion. A motion was made by Director Magner and seconded by Director Malloy to approve and authorize the General Manager to enter into an agreement between the District and Falcon Roofing for the removal and installation of a new roof on the Senior Center, not to exceed \$146,852.

Motion to Approve SC New Roof with Falcon Roofing

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

E. Consideration of Switching Retirement Contributions for Part Time Employees from District Run 457 to Social Security

Administrative Services Manager Justin Kiraly presented a recommendation to switch out a District run 457 retirement plan for social security for part time employees. This would save staff time and money.

Chair Kelley called for motion. A motion was made by Director Magner and seconded by Director Roberts to Approve Option #1 and switch part-time employee retirement enrollment from the District-run 457 to Social Security for all new unrepresented employees and current employees who choose to opt into Social Security.

Motion to Approve Switching PT Employees' 457 Plan to Social Security

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

F. Consideration and Approval of Bid Award for the Resurfacing of the Tennis Courts at Mission Oaks Park

Park Services Manager Bob Cerasuolo presented approval of a bid award for the Mission Oaks tennis courts which are in need of resurfacing.

Chair Kelley called for motion. A motion was made by Director Magner and seconded by Director Dransfeldt to approve and authorize the General Manager to enter into an agreement between the District and Pacific Tennis Courts for the resurfacing of the six tennis courts located at Mission Oaks Park with a not to exceed budget of \$94,600.

Motion to Approve Pacific Tennis Courts to Repair Courts at Mission Oaks Park

Voting was as follows:

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

Carried

Noes:
Absent:

Motion: Carried

9. ORAL COMMUNICATION - INFORMATIONAL ITEMS

- A. Chair Kelley
- B. Ventura County Special District Association/California Special District Association – Director Magner
- C. Ventura County Consolidated Oversight Board – No report.
- D. Santa Monica Mountains Conservancy – Director Dransfeldt
- E. Standing Committees – Finance – Director Roberts Policy – Director Malloy
- F. Ad Hoc Committees – None.
- G. Foundation for Pleasant Valley Recreation and Parks – Director Magner
- H. General Manager’s Report – General Manager Mary Otten reported on current projects and studies that staff are working on along with programs and special events.
- I. Board Members – The Directors updated on the meetings and District events they attended for the month.

10. ADJOURNMENT

Chair Kelley adjourned the meeting at 8:53 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Robert Kelley
Chair

CASH REPORT

	10/31/2022	10/31/2021
	Balance	Balance
Restricted Funds		
Debt Service - Restricted	\$ 140,752.10	\$ 135,451.30
457 Pension Trust Restricted	\$ 68,491.12	\$ 83,845.47
Quimby Fee - Restricted	\$ 1,101,851.33	\$ 70,297.53
Ventura County Pool - Restricted	\$ 5,636,856.68	\$ 4,549,731.62
Park Impact Fees	\$ 172,853.94	\$ 158.40
FCDP Checking	\$ 13,601.61	\$ 13,601.16
Total	\$ 7,134,406.78	\$ 4,853,085.48

Semi-Restricted Funds		
Assessment	\$ 385,214.35	\$ 308,954.32
Capital Improvement	\$ 1,122,006.61	\$ 40,817.83
Capital - Vehicle Replacement	\$ 49,843.80	\$ 79,843.80
Capital - Designated Project	\$ 230,484.00	\$ -
LAIIF - Capital	\$ 2,032,015.47	\$ 2,272,215.45
Contingency - Dry Period	\$ 397,337.08	\$ 361,000.00
Contingency-Compensated Absences	\$ 75,000.00	\$ -
Contingency-Vehicle Replacement	\$ 30,000.00	\$ -
Contingency - Computer	\$ 20,000.01	\$ 20,000.00
Contingency - Repair/Oper/Admin	\$ 300,000.00	\$ 200,000.00
Total	\$ 4,641,901.32	\$ 3,282,831.40

Unrestricted Funds		
Contingency	\$ 1,612,200.51	\$ 12,249.86
LAIIF/Cal Trust - Contingency	\$ -	\$ 1,982,152.90
General Fund Checking	\$ 383,426.64	\$ 276,279.40
Total	\$ 1,995,627.15	\$ 2,270,682.16

Total of all Funds	\$ 13,771,935.25	\$ 10,406,599.04
---------------------------	-------------------------	-------------------------

	11/9/2022	11/30/2021
	Balance	Balance
Restricted Funds		
Debt Service - Restricted	\$ 140,752.10	\$ 135,446.70
457 Pension Trust Restricted	\$ 68,491.12	\$ 83,842.62
Quimby Fee - Restricted	\$ 1,098,981.74	\$ 279,894.87
Ventura County Pool - Restricted	\$ 5,636,856.68	\$ 3,799,731.62
Park Impact Fees	\$ 172,853.94	\$ 158.40
FCDP Checking	\$ 13,601.16	\$ 13,601.16
Total	\$ 7,131,536.74	\$ 4,312,675.37

Semi-Restricted Funds		
Assessment	\$ 340,534.02	\$ 255,579.08
Capital Improvement	\$ 1,122,006.61	\$ 235,791.48
Capital - Vehicle Replacement	\$ 49,843.80	\$ 79,843.80
Capital - Designated Project	\$ 230,484.00	\$ -
LAIIF - Capital	\$ 2,032,015.47	\$ 2,072,215.45
Contingency - Dry Period	\$ 397,337.08	\$ 361,000.00
Contingency-Compensated Absences	\$ 75,000.00	\$ -
Contingency-Vehicle Replacement	\$ 30,000.00	\$ -
Contingency - Computer	\$ 20,000.01	\$ 20,000.00
Contingency - Repair/Oper/Admin	\$ 300,000.00	\$ 200,000.00
Total	\$ 4,597,220.99	\$ 3,224,429.81

Unrestricted Funds		
Contingency	\$ 1,612,200.51	\$ 12,244.18
LAIIF/Cal Trust - Contingency	\$ -	\$ 1,682,152.19
General Fund Checking	\$ 277,255.76	\$ 241,863.33
Total	\$ 1,889,456.27	\$ 1,936,259.70

Total of all Funds	\$ 13,618,214.00	\$ 9,473,364.88
---------------------------	-------------------------	------------------------

Pleasant Valley Recreation and Park District
 Monthly AP, Payroll, Wire, Online Payment Report
 October 2022

	Date	Amount	
Accounts Payables:	10/31/2022	\$ 1,032,217.21	
	Total	\$ 1,032,217.21	
Payroll (Total Cost):	10/13/2022	\$ 158,437.59	
	10/27/2022	\$ 155,812.97	
	Total	\$ 314,250.56	
Outgoing:Online Payments			
	10/3/2022	\$ 35,037.13	PERS Health Insurance Premium
	10/11/2022	\$ 16,516.78	CALPERS - Ret PR 10/13/2022
	10/3/2022	\$ 2,581.11	Guardian
	10/3/2022	\$ 521.25	VSP
	10/3/2022	\$ 1,973.28	Hartford
	10/27/2022	\$ 16,448.45	CALPERS- Ret-PR-10/27/22
	Total	\$ 73,078.00	
	Grand Total	\$ 1,419,545.77	

Bank Reconciliation

Board Audit

User: cwebster
 Printed: 11/04/2022 - 9:35AM
 Date Range: 10/01/2022 - 10/31/2022
 Systems: 'AP'



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 10 General Fund				
Department: 00 Non Departmentalized				
0	US BANK	US BANK: CAL CARD STMT 9/22/2	10/07/2022	1,967.93
25700	CHARLES CORY CARR, JR	CARR, JR, C: CLEANING DEP REFU	10/20/2022	200.00
25714	VANESSA SOLETO-NAVARRO	SOLETO-NAVARRO, V: CLEANINC	10/20/2022	50.00
Total for Department: 00 Non Departmentalized				2,217.93
Department: 03 Recreation				
0	AMAZON	AMAZON: CABLE TIES	10/20/2022	170.43
0	US BANK	US BANK: CAL CARD STMT 9/22/2	10/07/2022	2,900.84
0	ANN M. WRIGHT	WRIGHT, A: DIVING/LIFEGUARDI	10/07/2022	655.20
0	BRYANNA GONZALEZ	GONZALEZ, B: MILEAGE REIMB 9	10/07/2022	14.38
0	DEBRA GREENWOOD	GREENWOOD, D: 2022-9/20 -28 CL	10/07/2022	371.15
0	DEBRA GREENWOOD	GREENWOOD, D: 2022-10/3 - 10/12	10/20/2022	303.55
0	JOHN SOFER	SOFER, J: SEPT 2022 MILEAGE RE	10/07/2022	16.88
0	KALEEN GAGE	GAGE, K: MILEAGE REIMB SEP 20	10/07/2022	4.38
0	MACY TRUEBLOOD	TRUEBLOOD, M: SEPT 2022 MILEA	10/07/2022	59.38
0	MELANIE BURKE	BURKE, M: SEPT CAKE DECORAT	10/20/2022	425.75
0	NICHOLAS CASTRO	CASTRO, N: SEPT 2022 MILEAGE I	10/07/2022	22.50
0	PATRICIA J. BOLLAND	BOLLAND, P: JAZZERCISE CLASSI	10/07/2022	884.00
25685	USPS BULK MAILING	USPS: PERMIT# 109 - MARKETINC	10/07/2022	275.00
25693	MICHAEL ASHLEY	ASHLEY, M: SEPT 2022 CLASSES	10/20/2022	1,014.00
25702	THOMAS COSTA	COSTA, T: PB ROUND ROBIN SEP	10/20/2022	508.95
25703	ELITE COMMUNICATION	ELITE COMMUNICATIONS: LIFEG	10/20/2022	699.37
25705	DANIEL E. HOWARD	HOWARD, D: OCTOBER 2022 / JU J	10/20/2022	97.50
25706	ROBERT INGLIS	INGLIS, R: SEPT & OCT CLASSES	10/20/2022	373.75
25710	ESTELA LIZARRAGA	LIZARRAGA, E: SEPT 2022 CLASS	10/20/2022	998.40
25711	OLIVIA LLOYD	LLOYD, O: AUG/SEPT/OCT MILEA	10/20/2022	15.63
25723	LARRY CHAVEZ	CHAVEZ, L: HEAD REFEREE FEE	10/26/2022	250.00
Total for Department: 03 Recreation				10,061.04
Department: 04 Parks				
0	ARAMSCO INC.	ARAMSCO: SOAP / URINAL SCREI	10/06/2022	4,361.74
0	ARAMSCO INC.	ARAMSCO: ENZYMATIC ENZYME	10/20/2022	63.54
0	CITY OF CAMARILLO	CITY OF CAMARILLO: 2022-8/10 -	10/04/2022	73,088.82
0	CITY OF CAMARILLO	CITY OF CAMARILLO: SVC DATE	10/27/2022	39,878.18
0	E.J.HARRISON AND SONS, INC.	EJ HARRISON: SEPT 2022 BILLINC	10/06/2022	4,459.31
0	GRAINGER	GRAINGER: GOOSENECK CHROM	10/06/2022	2,200.05
0	SOCAL GAS COMPANY	SCG: BILLING PERIOD 2022-8/25-9	10/04/2022	2,906.52
0	SOUTHERN CALIF EDISON COMP.	SCE: SVC DATE 2022-9/1 - 10/2/ PV	10/04/2022	13,717.18
0	SOUTHERN CALIF EDISON COMP.	SCE: SVC DATE 2022-9/15- 10/16 / M	10/18/2022	5,663.70
0	SPRINT	SPRINT: BILL PERIOD 2022-8/12 - 9	10/06/2022	255.93
0	UNITED SITE SERVICES OF CA IN	UNITED SITE: DXR RESTROOM / 9	10/06/2022	179.97
0	UNITED SITE SERVICES OF CA IN	UNITED SITE: ADA RR / 2 STAND/	10/26/2022	217.02
0	US BANK	US BANK: CAL CARD STMT 9/22/2	10/07/2022	6,696.31
0	WATER & SANITATION SERVICES	WATER & SANITATION: BILL DAT	10/20/2022	814.56
0	WEX BANK	WEX: FUEL REBATE /PURCHASES	10/06/2022	5,353.36
0	JASON ENGLAND	ENGLAND, J: BOOTS REIMB	10/20/2022	200.00
0	JAVIER JUAREZ	JUAREZ, J: BOOTS REIMB	10/20/2022	400.00

Check No.	Vendor/Employee	Transaction Description	Date	Amount
25661	CAMROSA WATER DISTRICT	CAMROSA: SVC DATE 2022-7/31 -	10/03/2022	52,343.46
25666	ASTRA INDUSTRIAL SERVICES IN	ASTRA INDUSTRIAL: NEW BACKI	10/07/2022	787.22
25667	B & B DO IT CENTER	B&B: TRAY/DEGREASER/FASTEN	10/07/2022	495.25
25668	BIGBRAND TIRE & SERVICE	BIGBRAND TIRE: TIRES TRUCK#1	10/07/2022	1,017.55
25670	CITY OF OXNARD	CITY OF OXNARD: GREEN WASTI	10/07/2022	3,172.15
25671	COUNTY OF VENTURA	COUNTY OF VENTURA: JULY 202:	10/07/2022	50.00
25672	CRESTVIEW MUTUAL WATER CO.	CRESTVIEW MUTUAL WATER CO	10/07/2022	60.98
25674	KASTLE KARE	KASTLE KARE: GOPHER MONTHI	10/07/2022	600.00
25675	KOMPAN INC.	KOMPAN: TUBE HANDLE/DO-NU	10/07/2022	2,527.69
25676	NAPA AUTO PARTS	NAPA: WIRE NUT CONNECTOR	10/07/2022	572.14
25678	PERFORMANCE NURSERY	PERFORMANCE NURSERY: PLAN	10/07/2022	2,732.19
25679	PHOENIX GROUP INFORMATION ;	PHOENIX: JULY 2022 BILLING	10/07/2022	138.98
25680	THE FINISH LINE	THE FINISH LINE: SHIRTS/HATS/J.	10/07/2022	4,717.02
25681	THOMPSON BUILDING MATERIAI	THOMPSON BLDG MATERIALS: R	10/07/2022	156.99
25683	TURF RENOVATION MACHINERY	TURF RENOVATION MACHINERY	10/07/2022	1,204.75
25684	TURF STAR INC.	TURF STAR WESTERN: RETURNE	10/07/2022	54,957.25
25687	VENTURA COUNTY STAR	VC STAR LOCALIQ: 2022-2/5 - 12 N	10/07/2022	269.42
25689	ACCO ENGINEERED SYSTEMS	ACCO ENGINEERED SYSTEMS: SI	10/20/2022	72,605.21
25691	ALL PHASE ELECTRIC	ALL PHASE: LAMPHOLDER / FREI	10/20/2022	274.47
25692	AMERICAN RESOURCE RECVY	AMERICAN RESOURCE RECVY: S	10/20/2022	947.39
25694	ASTRA INDUSTRIAL SERVICES IN	ASTRA: NRS CUSTOM SPOOL / SP	10/20/2022	3,299.01
25695	B & B DO IT CENTER	B&B: PAINT / FASTENERS / MISSI	10/20/2022	152.94
25696	BIGBRAND TIRE & SERVICE	BIGBRAND: TIRES TRUCK #1	10/20/2022	351.68
25698	CAMARILLO LAWNMOWER	CAM LAWNMOWER: CHAIN SAW.	10/20/2022	638.07
25699	CAMROSA WATER DISTRICT	CAMROSA WATER DISTRICT: SVC	10/20/2022	17,531.40
25704	LESLIE S. GILMER III	GILMER-SG MASONRY:REMOVE	10/20/2022	6,800.00
25712	NAPA AUTO PARTS	NAPA: FRONT BRAKE ROTOR TRI	10/20/2022	372.77
25713	SITEONE LANDSCAPE SUPPLY LL	SITEONE: VALVE/ PVC NIPPLE/ BC	10/20/2022	908.29
25721	AGRI-TURF DISTRIBUTING LLC	AGRI-TURF: HERBICIDE / FREED	10/26/2022	63.51
25722	BIGBRAND TIRE & SERVICE	BIG BRAND: TRUCK# 31	10/26/2022	1,476.51
25724	GRAINGER	GRAINGER: RETURNED TOOL BO	10/26/2022	36.40
25725	KIRBY BUILT QUALITY PRODUCT	KIRBYBUILT: VICTORY PARK BEI	10/26/2022	2,677.96
25727	VENTURA COUNTY ROSE SOCIET	VENTURA COUNTY ROSE SOCIET	10/26/2022	186.00

Total for Department: 04 Parks

394,580.84

Department: 05 Administration

0	ACTUARIAL RETIREMENT CONST	ACTUARIAL RETIREMENT CONST	10/06/2022	750.00
0	ACTUARIAL RETIREMENT CONST	ACTUARIAL RETIREMENT CONST	10/20/2022	3,250.00
0	ALESHIRE & WYNDER LLP	ALESHIRE & WYNDER: LEGAL SV	10/20/2022	8,186.40
0	ALESHIRE & WYNDER LLP	ALESHIRE & WYNDER: LEGAL SV	10/26/2022	7,182.00
0	AMAZON	AMAZON: IN-EAR WIRED HEADP	10/20/2022	9.44
0	KONICA MINOLTA PREMIER FINA	KONICA MINOLTA PREMIER FINA	10/20/2022	573.19
0	SPECTRUM BUSINESS	SPECTRUM: SERVICE PERIOD 202	10/06/2022	17.08
0	STREAMLINE	STREAMLINE: OCTOBER BILLINC	10/07/2022	300.00
0	US BANK	US BANK: CAL CARD STMT 9/22/2	10/07/2022	1,448.36
0	WATER & SANITATION SERVICES	WATER & SANITATION: BILL DAT	10/20/2022	0.75
0	ANA CERROS	CERROS, A: SEPT MILEAGE REIM	10/20/2022	6.25
25662	ACORN NEWSPAPERS	ACORN: NPH DISTRICT ORD NO 1	10/07/2022	84.00
25663	ADVANTAGE TELECOM/A+WIREI	ADVANTAGE TELECOM: BILLING	10/07/2022	1,496.95
25664	ALLCONNECTED, INC.	ALL CONNECTED: OCT 2022 MON	10/07/2022	3,562.84
25665	AMERICAN LEGAL PUBLISHING C	AMERICAN LEGAL PUBLISHING:	10/07/2022	520.00
25669	CALIFORNIA SPECIAL DIST. ASSC	CSDA: RICK WOOD MEETING	10/07/2022	210.04
25673	J. THAYER COMPANY	J.THAYER: PAPER SUPPLY	10/07/2022	820.78
25682	DAVID TORFEH	TORFEH,D: 10.1.200 INTREPRETIV	10/07/2022	75.00
25686	VCSDA	VCSDA: DINNER MEETING - MAG	10/07/2022	22.00
25697	CALIFORNIA SPECIAL DIST. ASSC	CSDA: 2023 MEMBERSHIP RENEW	10/20/2022	8,810.00
25701	CENTERS FOR FAMILY HEALTH	CENTERS FOR FAMILY HEALTH: J	10/20/2022	120.00
25707	J. THAYER COMPANY	J THAYER: OFFICE SUPPLIES	10/20/2022	143.88
25708	KONICA MINOLTA	KONICA MINOLTA: MONTHLY MA	10/20/2022	94.02
25709	PAUL LERMA	LERMA, P: MEETING - SCHEDULE	10/20/2022	25.00
25715	SOLV BUSINESS SOLUTIONS	SOLV: YEAR END TAX FORMS	10/20/2022	351.99
25716	STATE OF CALIFORNIA DEPT. OF	STATE OF CA/DEPT OF JUSTICE: S	10/20/2022	32.00

Check No.	Vendor/Employee	Transaction Description	Date	Amount
25717	STERICYLE INC	STERICYCLE-SHRED-IT/ CUSTOM	10/20/2022	722.92
25718	VC STAR	VC STAR: ORDINANCE 13 NOTIC	10/20/2022	147.38
25719	MICHAEL WATLING	WATLING, M: TRAIL & TREAT NA	10/20/2022	150.00
25726	PAUL LERMA	LERMAN, P: CAM SPRINGS HIKE	10/26/2022	62.50
Total for Department: 05 Administration				39,174.77
Total for Fund:10 General Fund				446,034.58

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 20 Assessment Fund				
Department: 00 Non Departmentalized				
0	BRIGHTVIEW LANDSCAPE SERVI	BRIGHTVIEW LANDSCAPE: SEPT	10/26/2022	26,635.58
0	US BANK, NA	US BANK: ACCT# 6712195000 / 202	10/24/2022	533,756.09
25677	NATURAL GREEN LANDSCAPES, I	NATURAL GREEN LANDSCAPE: S	10/07/2022	16,332.61
Total for Department: 00 Non Departmentalized				576,724.28
Total for Fund:20 Assessment Fund				576,724.28

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 30 Park Dedication Fund				
Department: 00				
0	GAMETIME	GAMETIME: TRASH RECEPTACLI	10/07/2022	3,958.35
25690	ADVANCED GEOTECHNICAL SER	ADVANCED GEOTECHNICAL SVC	10/20/2022	5,500.00
Total for Department: 00				9,458.35
Total for Fund:30 Park Dedication Fund				9,458.35

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Grand Total		1,032,217.21

Developer	No.	Location	Description	Budgeted	Expended	Awarded	Quimby Funds Balance	Committed Date	Allocation Date	GL Code
AMLI										
Public Hearing 7/5/2018	1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,600.00	\$ 29,585.62	\$ 615,709.00	\$ 615,709.00		7/31/2019	8446
Public Hearing 7/5/2018	2	Valle Lindo	Valle Lindo RR/Pavilion*	\$ 425,000.00	\$ 364,574.44	\$ 364,574.44	\$ 221,548.94		12/6/2018	8444
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94				10/3/2018	8445
TOTALS				\$ 720,600.00	\$ 615,709.00	\$ 615,709.00	\$ -			
FAIRFIELD LLC										
Public Hearing 11/7/2018	1	Freedom	Freedom Baseball Fields- Non-Contract Cost	\$ -	\$ 504,121.78	\$ 2,250,489.70	\$ 2,250,489.70		1/31/2020	8459
	2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87		\$ 1,334,739.05		11/7/2018	8459
Public Hearing 7/3/19	3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 647,336.74		\$ 687,402.31			8469
Mid-Year Budget Adj 2/5/2020	4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,788.90		\$ 636,613.41			8478
	5		Senior and Community Rec Face Project	\$ -	\$ -		\$ 636,613.41			
	6		Senior and Community Rec Face Exterior Proj	\$ -	\$ -		\$ 636,613.41			
	7		Community Center Kitchen Expansion	\$ 250,000.00	\$ 280,649.20		\$ 355,964.21			8480
	8		Community Center Classroom and Auditorium Enhancements	\$ -	\$ -					
	9		Freedom Park Parking Lot Enhancement	\$ -	\$ -					
	10		Freedom Park Landscape and Walking Path	\$ -	\$ -					
	11		Camarrillo Grove Nature Center	\$ -	\$ -					
ELACORA MISSION OAKS				\$ 1,910,000.00	\$ 1,894,525.49	\$ 2,649,209.00	\$ 2,649,209.00		8/8/2021	
	1	Encanto	PG Equipment Installation	\$ -	\$ 189,887.74		\$ 2,459,321.26		11/3/2016	8464
Budget Allocation 11/5/2020	2	Arnell Reh Pk	Arnell Ranch Park Renovation	\$ 1,500,000.00	\$ 1,496,641.96		\$ 962,679.30		11/5/2020	8493
	3		Pickleball	\$ 1,400,000.00	\$ 28,829.68		\$ 933,849.62			
	4		Camarrillo Nature Center	\$ 300,000.00	\$ -		\$ 933,849.62			
	5		Freedom Park Landscape and Walking Path	\$ -	\$ -		\$ 933,849.62			
			Freedom Baseball Fields	\$ -	\$ -		\$ 933,849.62			
KB HOMES				\$ 3,200,000.00	\$ 1,715,359.38	\$ 474,353.00	\$ 933,849.62		8/10/2021	
Public Hearing 7/5/2018	1	Valle Lindo	Valle Lindo RR/Pavilion*	\$ 425,000.00	\$ 32,368.30		\$ 474,353.00			8444
Public Hearing 7/5/2018	2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78		\$ 275,730.92			8460
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Pavilion	\$ 65,000.00	\$ 31,537.74		\$ 244,193.18			8447
	4		Community Center Classroom and Auditorium Enhancements	\$ -	\$ -		\$ 244,193.18			
	5		Dos Caminos Expansion and ADA Enhancements	\$ -	\$ -		\$ 244,193.18			
CRESTVIEW				\$ 629,500.00	\$ 230,159.82	\$ 21,612.25	\$ 21,612.25		6/7/2023	
ALDERSGATE CONSTRUCTION										
HABITAT FOR HUMANITY				\$ -	\$ -	\$ 35,242.00	\$ 35,242.00		3/6/2024	
SHEA HOMES				\$ -	\$ -	\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024	
Williams Homes										
Somis Ranch Phase 1				\$ 2,840,447.45	\$ 2,840,447.45	\$ 2,840,447.45	\$ 2,840,447.45		7/29/2027	
Somis Ranch Phase 2				\$ 347,625.00	\$ 347,625.00	\$ 347,625.00	\$ 347,625.00		8/5/2027	
Grand Total				\$ 6,460,100.00	\$ 4,455,753.69	\$ 10,499,187.40	\$ 6,043,433.31			

California CLASS

Investment Name	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
California CLASS									
	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
California CLASS						1.51%	2.06%	2.45%	2.89%

Ventura County Pool

Investment Name	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
Ventura County Pool	0.36%	0.36%	0.33%	0.31%	0.32%	0.31%	0.30%	0.31%	0.33%
	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
Ventura County Pool	0.38%	0.41%	0.56%	0.67%	0.87%	1.31%	1.60%	1.78%	1.97%

- Rates are determined at the end of the month

Local Agency Investment Fund (LAIF)

Investment Name	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
Local Agency Investment Fund (LAIF)	0.32%	0.26%	0.33%	0.22%	0.21%	0.20%	0.20%	0.21%	0.23%
	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
Local Agency Investment Fund (LAIF)	0.28%	0.37%	0.52%	0.68%	0.86%	1.09%	1.28%	1.51%	1.77%

Pacific Western Bank

Investment Name	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
Pacific Western Bank	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
Pacific Western Bank	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Justin Kiraly, Administrative Services Manager

DATE: December 1, 2022

SUBJECT: FINANCE REPORT OCTOBER 2022

ANALYSIS OF COMPARATIVE FINANCIALS THROUGH OCTOBER 31, 2022

The District's Statements of Revenues and Expenditures for the period of October 1, 2022 through October 31, 2022 with a year-to-date comparison for the period of October 1, 2021 through October 31, 2021 are attached. The percentage rate used is 33.3% for Period 4 of the current fiscal year.

REVENUES

Total revenue including the 4th month ending October 31, 2022 for Fund 10 (General Fund) has an overall increase of \$460,741.74 in comparison to fiscal year 2021-2022. The variance from the prior year includes a 1) increase in various Public Fees (5510-5520) of \$111,439.81, 2) Rebates (5574) received in the amount of \$152,042.00, and 3) increase in Rentals (5530) in the amount of \$29,808.30 over the same period last year. The increase in Public Fees and Rentals is due to COVID-19 pandemic restrictions and regulations being lessened, allowing for more public use of District resources. The District also received Turf Mitigation rebates.

Total revenue for Fund 20 (Assessment District) was \$5,445.73. This amount is an early portion of collected Assessment taxes. Assessment tax revenue is mainly distributed to the District around December and April.

Total revenue for Fund 30, the Park Dedication/Quimby Fund, was \$278,573.89. There was Quimby Fees collection for Somis Ranch Phase 2 of \$278,100 and \$473.89 of interest.

Total revenue for Fund 40, the Park Impact Fees Fund, was \$189.54. This amount is from interest.

Total revenue for Fund 50, the Community Development Block Grant (CDBG) Food Share fund, was \$0. Reimbursement requests are made on a quarterly basis.

EXPENDITURES

Fund 10 Personnel Expenditures: Adjusting for the payoff of the Umpqua Pension Loan and Unfunded Liability payments to CalPERS, the increase in salaries and benefits is \$179,961.21. This variance is due to the increase in staff needed for services being provided now that COVID-19 pandemic restrictions and regulations have been lessened.

Fund 10 Service and Supply Expenditures show an increase of \$209,461.42 in comparison to the same period last year. This increase is partially due to the updated Reserve Policy, allocating \$135,203 in funds to be set aside.

Adjusting for the new reserves, the increase in Services and Supplies year to date is \$108,137.69. This increase is primarily due to Insurance Liability (6410) being \$26,540 more than this time last year, increase in Grounds Maintenance (6710) of \$15,131.60 and Water Maintenance (6350) of \$2,083.58 for Turf Mitigation, increase in Typeset and Print Services (7115) of \$11,390.79 due to activity guides not being issued due to COVID last year, and increase in Building Repair (6610) of \$16,439.39 for budgeted items being completed early in the fiscal year.

Fund 10 Capital Expenditures shows an increase of \$123,315.47 in comparison to the same period last year. This increase is due to only one small capital project invoice paid at this point last year.

Fund 20 Expenditures are 32.48% of budget in Personnel and 56.43% of budget in Services and Supplies as of this month. The high percent in Services and Supplies is due to the annual payment for the COP Debt at PV Fields.

Fund 30 Expenditures were \$9,458.35 this month for final payment of Arneill Ranch invoices and one invoice for Pickleball.

Fund 40 has no Expenditures for this month.

Fund 50 has Personnel Expenses of \$3,382.40 for this month. These expenses will be reimbursed from the CDBG Food Share grant.

FISCAL IMPACT

Overall, the financials show the District is under the approved budget for Fund 10 by 68.84%, Fund 20 by 44.20%, Fund 30 by 99.13%, and Fund 50 by 66.22%. Fund 40 had no budget and no expenses.

RECOMMENDATION

It is recommended the Board review and approve the Financial Statements for October 31, 2022, for Fund 10, Fund 20, Fund 30, Fund 40, and Fund 50.

ATTACHMENTS

- 1) Financial Statement of Revenues and Expenditures as of October 31, 2022, Fund 10
(2 pages)
- 2) Financial Statement of Revenue and Expenditures as of October 31, 2022, Fund 20
(1 page)
- 3) Financial Statement of Revenue and Expenditures as of October 31, 2022, Fund 30
(1 page)
- 4) Financial Statement of Revenue and Expenditures as of October 31, 2022, Fund 40
(1 page)

- 5) Financial Statement of Revenue and Expenditures as of October 31, 2022, Fund 50
(1 page)

General Ledger
Fund 10 General Fund
October 2022 33.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apportionment	5110-5210	\$ -	\$ (36,865.98)	\$ (38,918.21)	\$ (7,634,345.00)	\$ (7,595,426.79)	0.51%
Interest Earnings	5310	\$ (3,769.33)	\$ (1,018.32)	\$ (12,337.64)	\$ (9,893.00)	\$ 2,444.64	124.71%
Assessment Revenue	5500	\$ -	\$ -	\$ (433.44)	\$ -	\$ 433.44	-
Park Patrol Citations	5506	\$ -	\$ (213.59)	\$ (880.74)	\$ (1,500.00)	\$ (619.26)	58.72%
Bingo - Primary Revenue	5508	\$ (1,665.00)	\$ (5,795.25)	\$ (6,423.05)	\$ (14,400.00)	\$ (7,976.95)	44.60%
Excess Bingo Revenue	5509	\$ (234.00)	\$ (2,653.60)	\$ (7,758.00)	\$ -	\$ 7,758.00	-
Contract Classes-Public Fees	5510	\$ (9,165.00)	\$ (65,878.18)	\$ (73,902.54)	\$ (131,313.00)	\$ (57,410.46)	56.28%
Public Fees	5511	\$ (6,389.20)	\$ (40,157.09)	\$ (138,645.54)	\$ (300,001.00)	\$ (161,355.46)	46.22%
Public Fees-Entry Fees	5520	\$ (3,392.00)	\$ (12,290.00)	\$ (17,217.00)	\$ (25,840.00)	\$ (8,623.00)	66.63%
Vending Concessions	5525	\$ -	\$ (367.32)	\$ (952.25)	\$ (1,450.00)	\$ (497.75)	65.67%
Rental	5530	\$ (39,394.94)	\$ (120,372.49)	\$ (150,180.79)	\$ (338,717.00)	\$ (188,536.21)	44.34%
Cell Tower Revenue	5535	\$ (5,610.56)	\$ (33,702.59)	\$ (35,879.55)	\$ (100,800.00)	\$ (64,920.45)	35.59%
Parking Fees	5540	\$ (1,678.25)	\$ (6,256.67)	\$ (9,050.37)	\$ (9,600.00)	\$ (549.63)	94.27%
Activity Guide Revenue	5555	\$ -	\$ -	\$ (3,000.00)	\$ (10,000.00)	\$ (7,000.00)	30.00%
Special Event	5561	\$ -	\$ -	\$ 105.00	\$ -	\$ (105.00)	-
Staffing Cost Recovery	5563	\$ (510.00)	\$ (7,126.25)	\$ (13,297.00)	\$ (58,352.00)	\$ (45,055.00)	22.79%
Special Event Permits	5564	\$ -	\$ (400.00)	\$ (700.00)	\$ -	\$ 700.00	-
Security Services - Recovery	5566	\$ (1,200.00)	\$ (486.00)	\$ (2,050.00)	\$ -	\$ 2,050.00	-
Contributions	5570	\$ -	\$ (50,000.00)	\$ (60,000.00)	\$ (72,000.00)	\$ (12,000.00)	83.33%
Rebates Recieved	5574	\$ -	\$ -	\$ (152,042.00)	\$ -	\$ 152,042.00	-
Other Misc Revenue	5575	\$ (15,324.00)	\$ (26,099.53)	\$ (123,454.50)	\$ (33,400.00)	\$ 90,054.50	369.62%
Incentive Income	5585	\$ (19.44)	\$ (426.81)	\$ (777.42)	\$ (1,700.00)	\$ (922.58)	45.73%
Reimbursement - ROPS	5600	\$ -	\$ (78,706.69)	\$ (101,763.06)	\$ (200,000.00)	\$ (98,236.94)	50.88%
Revenue		\$ 88,351.72	\$ 488,816.36	\$ 949,558.10	\$ 8,943,311.00	\$ 7,993,752.90	10.62%
YTD Comparison				\$ 460,741.74			
Personnel							
Full Time Salaries	6100	\$ 201,743.67	\$ 714,325.02	\$ 804,393.32	\$ 2,669,312.00	\$ 1,864,918.68	30.13%
Overtime Salaries	6101	\$ 808.97	\$ 3,460.67	\$ 5,398.08	\$ 26,785.00	\$ 21,386.92	20.15%
Car Allowance	6105	\$ 830.74	\$ 3,738.33	\$ 3,738.33	\$ 10,800.00	\$ 7,061.67	34.61%
Cell Phone Allowance	6108	\$ 1,154.14	\$ 4,650.63	\$ 5,094.63	\$ 15,960.00	\$ 10,865.37	31.92%
Part-Time Salaries	6110	\$ 29,004.47	\$ 127,508.22	\$ 173,375.62	\$ 549,670.00	\$ 376,294.38	31.54%
Retirement	6120	\$ 33,298.94	\$ 120,249.63	\$ 133,990.78	\$ 466,365.00	\$ 332,374.22	28.73%
457 Pension	6121	\$ 10,413.51	\$ 6,023.23	\$ 17,793.15	\$ 7,000.00	\$ (10,793.15)	254.19%
Deferred Compensation	6125	\$ 387.84	\$ 1,503.73	\$ 1,565.06	\$ 4,895.00	\$ 3,329.94	31.97%
Employee Insurance	6130	\$ 27,100.91	\$ 80,230.97	\$ 91,255.95	\$ 372,401.00	\$ 281,145.05	24.50%
Workers Compensation	6140	\$ 13,095.82	\$ 48,165.58	\$ 53,212.30	\$ 222,963.00	\$ 169,750.70	23.87%
Unemployment Insurance	6150	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Loan - Pension Obligation	6160	\$ -	\$ 264,217.75	\$ 132,893.00	\$ 132,893.00	\$ -	100.00%
PERS Unfunded Liability	6170	\$ -	\$ 501,541.00	\$ 508,376.00	\$ 565,994.00	\$ 57,618.00	89.82%
Personnel		\$ 317,839.01	\$ 1,875,614.76	\$ 1,931,086.22	\$ 5,060,038.00	\$ 3,128,951.78	38.16%
YTD Comparison				\$ 55,471.46			
Services and Supplies							
Telephone/Internet	6210	\$ 1,108.84	\$ 5,081.33	\$ 6,162.27	\$ 23,132.00	\$ 16,969.73	26.64%
Internet Services	6220	\$ 4,518.83	\$ 9,223.00	\$ 20,722.79	\$ 61,125.00	\$ 40,402.21	33.90%
IT Infrastructure	6230	\$ -	\$ 539.62	\$ -	\$ 2,000.00	\$ 2,000.00	0.00%
Computer Hardware/Software	6240	\$ 4,264.05	\$ 2,764.81	\$ 22,457.71	\$ 60,534.00	\$ 38,076.29	37.10%
Pool Chemicals	6310	\$ -	\$ 1,264.01	\$ 1,336.83	\$ 8,250.00	\$ 6,913.17	16.20%
Janitorial Supplies	6320	\$ 4,425.28	\$ 7,631.57	\$ 14,972.79	\$ 48,408.00	\$ 33,435.21	30.93%
COVID-19 Supplies	6321	\$ -	\$ 80.44	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Kitchen Supplies	6330	\$ -	\$ -	\$ 46.18	\$ 1,200.00	\$ 1,153.82	3.85%
Food Supplies	6340	\$ 1,223.24	\$ 512.10	\$ 2,163.68	\$ 14,850.00	\$ 12,686.32	14.57%
Water Maint & Service	6350	\$ -	\$ 195.00	\$ 2,278.58	\$ 1,265.00	\$ (1,013.58)	180.12%
Laundry/Wash Service	6360	\$ -	\$ -	\$ -	\$ 1,220.00	\$ 1,220.00	0.00%
Medical Supplies	6380	\$ -	\$ -	\$ -	\$ 1,050.00	\$ 1,050.00	0.00%
Insurance Liability	6410	\$ -	\$ 118,349.00	\$ 144,889.00	\$ 284,038.00	\$ 139,149.00	51.01%
Equipment Maintenance	6500	\$ -	\$ -	\$ 24.54	\$ 1,000.00	\$ 975.46	2.45%
Fuel	6510	\$ 5,808.20	\$ 13,633.59	\$ 19,154.54	\$ 73,590.00	\$ 54,435.46	26.03%
Vehicle Maintenance	6520	\$ 5,777.76	\$ 10,176.20	\$ 14,093.01	\$ 35,400.00	\$ 21,306.99	39.81%
Building Maintenance	6600	\$ -	\$ -	\$ 24.14	\$ -	\$ (24.14)	#DIV/0!
Building Repair	6610	\$ 7,796.17	\$ 5,962.34	\$ 22,401.73	\$ 85,500.00	\$ 63,098.27	26.20%
HVAC	6620	\$ -	\$ -	\$ 1,451.01	\$ 8,820.00	\$ 7,368.99	16.45%
Playground Maintenance	6630	\$ 2,603.49	\$ 772.20	\$ 3,228.31	\$ 40,000.00	\$ 36,771.69	8.07%
Grounds Maintenance	6710	\$ 10,268.90	\$ 17,742.39	\$ 41,855.30	\$ 81,420.00	\$ 39,564.70	51.41%
Tree Care	6719	\$ -	\$ -	\$ 1,168.49	\$ 30,000.00	\$ 28,831.51	3.89%
Park Amenities - Assess	6722	\$ 2,677.96	\$ -	\$ 10,808.86	\$ -	\$ (10,808.86)	-
Fee Schedule	6727	\$ -	\$ -	\$ -	\$ 13,050.00	\$ 13,050.00	0.00%
Contracted Pest Control	6730	\$ 600.00	\$ -	\$ 1,800.00	\$ 3,000.00	\$ 1,200.00	60.00%
Rubbish & Refuse	6740	\$ 9,528.85	\$ 23,780.53	\$ 24,794.10	\$ 79,830.00	\$ 55,035.90	31.06%
Vandalism/Theft	6750	\$ -	\$ -	\$ 456.80	\$ 500.00	\$ 43.20	91.36%
Memberships	6810	\$ 9,112.82	\$ 4,395.00	\$ 14,192.82	\$ 15,047.00	\$ 854.18	94.32%

General Ledger
Fund 10 General Fund
October 2022 33.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Office Supplies	6910	\$ 1,326.09	\$ 3,823.77	\$ 1,661.23	\$ 25,020.00	\$ 23,358.77	6.64%
Postage Expense	6920	\$ 363.93	\$ 696.60	\$ 6,400.17	\$ 18,640.00	\$ 12,239.83	34.34%
Advertising Expense	6930	\$ 147.38	\$ 900.00	\$ 147.38	\$ 3,490.00	\$ 3,342.62	4.22%
Printing Charges	6940	\$ 667.21	\$ 2,773.75	\$ 2,825.83	\$ 8,935.00	\$ 6,109.17	31.63%
Bank & Registration Fees	6950	\$ 181.77	\$ 38,727.95	\$ 1,203.00	\$ 3,920.00	\$ 2,717.00	30.69%
Approp Redev/Collection Fees	6960	\$ -	\$ -	\$ -	\$ 552,000.00	\$ 552,000.00	0.00%
Minor Furn Fixture & Equip	6980	\$ -	\$ 602.79	\$ 522.82	\$ 1,137.00	\$ 614.18	45.98%
Fingerprint Fees (HR)	7010	\$ 72.00	\$ 237.00	\$ 741.00	\$ 3,360.00	\$ 2,619.00	22.05%
Fire & Safety Insp Fees	7020	\$ -	\$ -	\$ 144.11	\$ 4,725.00	\$ 4,580.89	3.05%
Permit & Licensing Fees	7030	\$ 280.99	\$ 2,357.90	\$ 2,591.07	\$ 6,550.00	\$ 3,958.93	39.56%
State License Fee	7040	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Professional Services	7100	\$ 520.00	\$ -	\$ 3,280.00	\$ 147,501.00	\$ 144,221.00	2.22%
Legal Services	7110	\$ 8,186.40	\$ 4,257.00	\$ 13,446.40	\$ 90,000.00	\$ 76,553.60	14.94%
Typeset and Print Services	7115	\$ -	\$ -	\$ 11,390.79	\$ 36,600.00	\$ 25,209.21	31.12%
Instructor Services	7120	\$ 5,944.75	\$ 45,454.03	\$ 33,452.85	\$ 77,265.00	\$ 43,812.15	43.30%
PERS Admin Fees	7125	\$ -	\$ 354.95	\$ 330.81	\$ 2,200.00	\$ 1,869.19	15.04%
Audit Services	7130	\$ 4,000.00	\$ -	\$ 8,000.00	\$ 20,875.00	\$ 12,875.00	38.32%
Medical & Health Svcs (HR)	7140	\$ 120.00	\$ 100.00	\$ 2,293.44	\$ 12,170.00	\$ 9,876.56	18.85%
Security Services	7150	\$ -	\$ 675.00	\$ 735.00	\$ 5,422.00	\$ 4,687.00	13.56%
Entertainment Services	7160	\$ -	\$ 118.72	\$ -	\$ 5,800.00	\$ 5,800.00	0.00%
Business Services	7180	\$ 1,139.02	\$ 37,674.06	\$ 30,937.01	\$ 107,769.00	\$ 76,831.99	28.71%
Umpire/Referee Services	7190	\$ 250.00	\$ 340.00	\$ 750.00	\$ 1,650.00	\$ 900.00	45.45%
Subscriptions	7210	\$ 93.99	\$ 39.96	\$ 113.97	\$ 2,550.00	\$ 2,436.03	4.47%
Rents & Leases - Equip	7310	\$ 396.99	\$ 908.87	\$ 5,159.93	\$ 31,620.00	\$ 26,460.07	16.32%
Bldg/Field Leases & Rental	7320	\$ -	\$ (250.00)	\$ -	\$ 60.00	\$ 60.00	0.00%
Event Supplies	7410	\$ 438.40	\$ -	\$ 698.82	\$ 6,040.00	\$ 5,341.18	11.57%
Supplies	7420	\$ 680.42	\$ 1,574.84	\$ 1,520.80	\$ 11,500.00	\$ 9,979.20	13.22%
Bingo Supplies	7430	\$ -	\$ 1,777.46	\$ 1,197.72	\$ 4,800.00	\$ 3,602.28	24.95%
Sporting Goods	7440	\$ 2,210.00	\$ 2,309.21	\$ 3,652.13	\$ 7,700.00	\$ 4,047.87	47.43%
Arts and Craft Supplies	7450	\$ -	\$ -	\$ -	\$ 4,025.00	\$ 4,025.00	0.00%
Training Supplies	7460	\$ -	\$ -	\$ 80.00	\$ 1,920.00	\$ 1,840.00	4.17%
Small Tools	7500	\$ 224.12	\$ 265.27	\$ 1,277.01	\$ 6,000.00	\$ 4,722.99	21.28%
Safety Supplies	7510	\$ 103.74	\$ 865.06	\$ 521.20	\$ 4,215.00	\$ 3,693.80	12.37%
Uniform Allowance	7610	\$ 5,616.39	\$ 999.00	\$ 6,033.01	\$ 12,490.00	\$ 6,456.99	48.30%
Safety Clothing	7620	\$ 402.11	\$ 150.00	\$ 596.05	\$ 5,404.00	\$ 4,807.95	11.03%
Transportation and Travel	7700	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0.00%
Conference&Seminar Staff	7710	\$ 695.00	\$ 4,549.00	\$ 7,344.00	\$ 30,591.00	\$ 23,247.00	24.01%
Conference&Seminar Board	7715	\$ 22.00	\$ 129.00	\$ 110.00	\$ 4,450.00	\$ 4,340.00	2.47%
Conference&Seminar Travel Exp	7720	\$ 567.05	\$ 1,149.83	\$ 934.00	\$ 26,949.00	\$ 26,015.00	3.47%
Out of Town Travel Board	7725	\$ -	\$ 1,221.94	\$ 828.30	\$ 2,420.00	\$ 1,591.70	34.23%
Private Vehicle Mileage	7730	\$ 139.40	\$ -	\$ 539.42	\$ 6,025.00	\$ 5,485.58	8.95%
Buses/Excursions	7750	\$ -	\$ -	\$ 4,900.89	\$ 33,500.00	\$ 28,599.11	14.63%
Tuition/Book Reimbursement	7760	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	0.00%
Utilities - Gas	7810	\$ 2,906.52	\$ 6,352.30	\$ 8,333.00	\$ 38,740.00	\$ 30,407.00	21.51%
Utilities - Water	7820	\$ 161,208.16	\$ 301,995.90	\$ 279,454.82	\$ 910,143.00	\$ 630,688.18	30.70%
Utilities - Electric	7830	\$ 19,380.88	\$ 63,911.16	\$ 40,409.22	\$ 217,575.00	\$ 177,165.78	18.57%
Airport Assessment Exp	7840	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00	0.00%
Awards and Certificates	7910	\$ 304.05	\$ 2,412.79	\$ 4,602.45	\$ 16,130.00	\$ 11,527.55	28.53%
Meals for Staff Training	7920	\$ 117.13	\$ 257.22	\$ 117.13	\$ 3,500.00	\$ 3,382.87	3.35%
Employee Morale	7930	\$ 157.90	\$ 130.01	\$ 322.90	\$ 5,500.00	\$ 5,177.10	5.87%
COP Debt - PV Fields	7950	\$ -	\$ -	\$ -	\$ 217,560.00	\$ 217,560.00	0.00%
Reserve Computer Fleet	7971	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	100.00%
Reserve Dry Period	7973	\$ -	\$ 12,215.00	\$ 65,203.00	\$ 65,203.00	\$ -	100.00%
Reserve Capital Improvements	7974	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	100.00%
Reserve Repair/Oper/Admin	7975	\$ -	\$ 21,664.27	\$ 20,000.00	\$ 20,000.00	\$ -	100.00%
Reserve - Compensated Absences	7976	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	100.00%
Services and Supplies		\$ 288,578.18	\$ 785,824.74	\$ 995,286.16	\$ 3,876,468.00	\$ 2,881,181.84	25.68%
YTD Comparison				\$ 209,461.42			

General Ledger
Fund 10 General Fund
October 2022 33.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Capital							
General Capital	8400	\$ -	\$ -	\$ -	\$ 765,000.00	\$ 765,000.00	0.00%
Equip/Facility Replacement	8420	\$ 55,194.50	\$ -	\$ 60,959.18	\$ 97,500.00	\$ 36,540.82	62.52%
ECAA Loan-Lighting Project	8483	\$ 1,918.01	\$ 52.50	\$ 15,677.63	\$ -	\$ (15,677.63)	-
Cam Grove-Septic Tank	8496	\$ -	\$ -	\$ 51,731.16	\$ 3,080.00	\$ (48,651.16)	1679.58%
Capital		\$ 57,112.51	\$ 52.50	\$ 128,367.97	\$ 865,580.00	\$ 737,212.03	14.83%
YTD Comparison				\$ 128,315.47			
Expense							
		\$ 663,529.70	\$ 2,661,492.00	\$ 3,054,740.35	\$ 9,802,086.00	\$ 6,747,345.65	31.16%
YTD Comparison				\$ 393,248.35			
Revenue Total							
		\$ 88,351.72	\$ 488,816.36	\$ 949,558.10	\$ 8,943,311.00	\$ 7,993,752.90	10.62%
Expense Total							
		\$ 663,529.70	\$ 2,661,492.00	\$ 3,054,740.35	\$ 9,802,086.00	\$ 6,747,345.65	31.16%
YTD Revenue-Expenses			\$ (2,172,675.64)	\$ (2,105,182.25)			
YTD Comparison				\$ 67,493.39			

General Ledger
Fund 20 Assessment Fund
October 2022 33.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apportionment	5130	\$ -	\$ -	\$ -	\$ (238.00)	\$ (238.00)	0.00%
Interest Earnings	5310	\$ (657.21)	\$ (116.06)	\$ (760.71)	\$ -	\$ 760.71	0.00%
Assessment Revenue	5500	\$ -	\$ (6,849.52)	\$ (4,685.02)	\$ (1,251,393.00)	\$ (1,246,707.98)	0.37%
Revenue		\$ 657.21	\$ 6,965.58	\$ 5,445.73	\$ 1,251,631.00	\$ 1,246,185.27	0.44%
YTD Comparison				\$ (1,519.85)			
Personnel							
Full Time Salaries	6100	\$ 2,095.94	\$ 6,165.85	\$ 7,002.23	\$ 21,048.00	\$ 14,045.77	33.27%
Overtime Salaries	6101	\$ -	\$ 17.37	\$ 10.32	\$ -	\$ (10.32)	0.00%
Cell Phone Allowance	6108	\$ 13.86	\$ 62.37	\$ 62.37	\$ 162.00	\$ 99.63	38.50%
Retirement	6120	\$ 347.47	\$ 1,025.32	\$ 1,146.64	\$ 3,601.00	\$ 2,454.36	31.84%
Employee Insurance	6130	\$ 454.11	\$ 988.69	\$ 1,390.70	\$ 4,386.00	\$ 2,995.30	31.71%
Workers Compensation	6140	\$ 237.00	\$ 669.85	\$ 776.61	\$ 2,787.00	\$ 2,010.39	27.87%
Personnel		\$ 3,148.38	\$ 8,929.45	\$ 10,388.87	\$ 31,984.00	\$ 21,595.13	32.48%
YTD Comparison				\$ 1,459.42			
Services and Supplies							
Incidental Costs - Assess	6709	\$ -	\$ 10,639.13	\$ 9,607.13	\$ 19,444.00	\$ 9,836.87	49.41%
Tree Care	6719	\$ -	\$ -	\$ -	\$ 88,502.00	\$ 88,502.00	0.00%
Contracted LS Services	6720	\$ 42,968.19	\$ 134,745.24	\$ 128,904.57	\$ 516,049.00	\$ 387,144.43	24.98%
Park Amenities - Assess	6722	\$ -	\$ -	\$ -	\$ 34,000.00	\$ 34,000.00	0.00%
Bank & Registration Fees	6950	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	0.00%
COP Debt - PV Fields	7950	\$ 533,756.09	\$ 529,755.84	\$ 533,756.09	\$ 529,760.00	\$ (3,996.09)	100.75%
Services and Supplies		\$ 576,724.28	\$ 675,140.21	\$ 672,267.79	\$ 1,191,325.00	\$ 519,057.21	56.43%
YTD Comparison				\$ (2,872.42)			
Expense		\$ 579,872.66	\$ 684,069.66	\$ 682,656.66	\$ 1,223,309.00	\$ 540,652.34	55.80%
YTD Comparison				\$ (1,413.00)			
Revenue Total		\$ 657.21	\$ 6,965.58	\$ 5,445.73	\$ 1,251,631.00	\$ 1,246,185.27	0.44%
Expense Total		\$ 579,872.66	\$ 684,069.66	\$ 682,656.66	\$ 1,223,309.00	\$ 540,652.34	55.80%
YTD Revenue-Expenses			\$ (677,104.08)	\$ (677,210.93)			
YTD Comparison				\$ (106.85)			

General Ledger
Fund 30 Quimby Fund
October 2022 33.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ (473.89)	\$ (56.83)	\$ (6,165.99)	\$ (5,125.00)	\$ 1,040.99	120.31%
Park Dedication Fees	5400	\$ (278,100.00)	\$ -	\$ (3,466,172.45)	\$ -	\$ 3,466,172.45	0.00%
Revenue		\$ 278,573.89	\$ 56.83	\$ 3,472,338.44	\$ 5,125.00	\$ (3,467,213.44)	67752.95%
YTD Comparison				\$ 3,472,281.61			
Services and Supplies							
Bank & Registration Fees	6950	\$ -	\$ -	\$ 10.00	\$ -	\$ (10.00)	0.00%
Services and Supplies		\$ -	\$ -	\$ 10.00	\$ -	\$ (10.00)	0.00%
YTD Comparison				\$ 10.00			
Capital							
General Capital	8400	\$ -	\$ -	\$ -	\$ 1,400,000.00	\$ 1,400,000.00	0.00%
Arneill Ranch Park Renovation	8464	\$ 3,958.35	\$ 321,621.54	\$ 13,520.66	\$ 93,008.59	\$ 79,487.93	14.54%
Pickleball Sports Complex	8493	\$ 5,500.00	\$ -	\$ 11,348.87	\$ 1,382,519.19	\$ 1,371,170.32	0.82%
Capital		\$ 9,458.35	\$ 321,621.54	\$ 24,869.53	\$ 2,875,527.78	\$ 2,850,658.25	0.86%
YTD Comparison				\$ (296,752.01)			
Expense		\$ 9,458.35	\$ 321,621.54	\$ 24,879.53	\$ 2,875,527.78	\$ 2,850,648.25	0.87%
YTD Comparison				\$ (296,742.01)			
Revenue Total		\$ 278,573.89	\$ 56.83	\$ 3,472,338.44	\$ 5,125.00	\$ (3,467,213.44)	67752.95%
Expense Total		\$ 9,458.35	\$ 321,621.54	\$ 24,879.53	\$ 2,875,527.78	\$ 2,850,648.25	0.87%
YTD Revenue-Expenses			\$ (321,564.71)	\$ 3,447,458.91			
YTD Comparison				\$ 3,769,023.62			

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	\$ -	7/31/2019
1/31/15	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,894,525.49	\$ 355,964.21	1/31/2020
8/8/16	\$ 2,649,209.00	\$ 3,200,000.00	Comstock/Elacora Mission Oaks		\$ 1,715,359.38	\$ 933,849.62	8/8/2021
8/10/16	\$ 474,353.00	\$ 629,500.00	KB Homes**		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/18	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
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
7/29/22	\$ 2,840,447.45	\$ -	Williams Homes		\$ -	\$ 2,840,447.45	7/29/2027
8/5/22	\$ 347,625.00	\$ -	Somis Ranch Phase 1		\$ -	\$ 347,625.00	8/5/2027
10/20/22	\$ 278,100.00	\$ -	Somis Ranch Phase 2		\$ -	\$ 278,100.00	10/20/2027
Total	\$ 10,777,287.40	\$ 6,800,589.70			\$ 4,694,636.70	\$ 6,321,533.71	

*Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes
**Expenses for Valle Lindo above AMLI fee amount allocated here, full allocated amount yet to be spent

General Ledger
Fund 40 Park Impact Fee Fund
October 2022 33.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Interest Earnings	5310	\$ (189.54)	\$ -	\$ (276.44)	\$ (66.00)	\$ 210.44	418.85%
Park Impact Fees	5450	\$ -	\$ (158.40)	\$ (218.40)	\$ -	\$ 218.40	0.00%
Revenue		\$ (189.54)	\$ (158.40)	\$ (494.84)	\$ (66.00)	\$ 428.84	749.76%
Revenue Total		\$ 189.54	\$ 158.40	\$ 494.84	\$ 66.00	\$ (428.84)	749.76%
Expense Total		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

General Ledger
Fund 50 CDBG Fund
October 2022 33.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Staffing Cost Recovery	5563	\$ -	\$ -	\$ -	\$ (42,428.00)	\$ (42,428.00)	0.00%
CDBG - Food Share	5577	\$ -	\$ -	\$ (10,441.30)	\$ -	\$ 10,441.30	0.00%
Revenue		\$ -	\$ -	\$ 10,441.30	\$ 42,428.00	\$ 31,986.70	24.61%
Personnel							
Full Time Salaries	6100	\$ 282.62	\$ -	\$ 1,207.76	\$ 34,508.00	\$ 33,300.24	3.50%
Part-Time Salaries	6110	\$ 2,658.64	\$ -	\$ 10,454.44	\$ 5,333.00	\$ (5,121.44)	196.03%
Retirement	6120	\$ 399.20	\$ -	\$ 1,569.06	\$ -	\$ (1,569.06)	0.00%
Employee Insurance	6130	\$ 1.07	\$ -	\$ 10.58	\$ -	\$ (10.58)	0.00%
Workers Compensation	6140	\$ 40.87	\$ -	\$ 216.80	\$ -	\$ (216.80)	0.00%
Personnel		\$ 3,382.40	\$ -	\$ 13,458.64	\$ 39,841.00	\$ 26,382.36	33.78%
Expense		\$ 3,382.40	\$ -	\$ 13,458.64	\$ 39,841.00	\$ 26,382.36	33.78%
Revenue Total		\$ -	\$ -	\$ 10,441.30	\$ 42,428.00	\$ 31,986.70	24.61%
Expense Total		\$ 3,382.40	\$ -	\$ 13,458.64	\$ 39,841.00	\$ 26,382.36	33.78%

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER

DATE: December 1, 2022

SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 727 PROCLAIMING A LOCAL EMERGENCY PERSISTS AND RE-AUTHORIZING THE USE OF REMOTE TELECONFERENCE MEETING PROCEDURES BY THE BOARD OF DIRECTORS AND ALL STANDING COMMITTEES OF THE DISTRICT FOR THE 30-DAY PERIOD BEGINNING DECEMBER 5TH, 2022 THROUGH JANUARY 4TH, 2023 PURSUANT TO THE RALPH M. BROWN ACT AS AMENDED BY ASSEMBLY BILL NO. 361

BACKGROUND

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

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

ANALYSIS

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

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

authorization current from the February 3, 2022 initial resolution, the District Board has adopted a new resolution each month. A list of the resolutions with their approved dates is as follows:

- Resolution No 701, March 2, 2022
- Resolution No. 704, April 6, 2022
- Resolution No. 709, May 4, 2022
- Resolution No. 711, June 1, 2022
- Resolution No. 716, July 6, 2022
- Resolution No. 719, September 7, 2022
- Resolution No. 722, October 5, 2022
- Resolution No. 725, November 3, 2022

The other major change is that all public agencies, if they want to continue to conduct public meetings remotely, must adopt a resolution every 30 days making the findings of necessity to do so and affirming the measures in place to allow remote public comments by the public. If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, AB 361 imposes certain requirements to continue use of its provisions after the initial 30-day period, or a 30-day period, thereafter, has elapsed.

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

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

These provisions of AB 361 are effective until January 1, 2024. This means these provisions may be invoked any time there is a proclaimed state of emergency by the Governor (e.g., wildfires) and the District Board can make at least one of the enumerated findings. Accordingly, if the Board would like to continue conducting public meetings under the modified Brown Act provisions, staff has prepared the attached resolution for Board consideration and adoption.

RECOMMENDATION

It is recommended for the Board to consider and adopt Resolution No. 727 proclaiming a local emergency persists and re-authorizing the use of remote teleconference meeting procedures by the Board of Directors and all standing committees of the District for the 30-day period beginning December 5th, 2022 through January 4th, 2023 pursuant to the Ralph M. Brown Act as amended by Assembly Bill No. 361.

ATTACHMENT

- 1) Resolution No. 725 (3 pages)

RESOLUTION NO. 727

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS AND RE-AUTHORIZING THE USE OF REMOTE TELECONFERENCE MEETING PROCEDURES BY THE BOARD OF DIRECTORS AND ALL STANDING COMMITTEES OF THE DISTRICT FOR THE 30-DAY PERIOD BEGINNING DECEMBER 5TH, 2022 THROUGH JANUARY 3RD, 2023 PURSUANT TO THE RALPH M. BROWN ACT AS AMENDED BY ASSEMBLY BILL NO. 361

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 5. This Resolution shall take effect immediately upon its adoption and shall be effective until either (i) 11:59 p.m. on January 3rd, 2023, or (ii) such time as the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Pleasant Valley Recreation and Park District and all standing committees of the District may continue to meet remotely, without compliance with Government Code section 54953(b)(3), but otherwise as permitted by Government Code section 54953(e) *et seq.*

I HEREBY CERTIFY that the foregoing Resolution was passed and adopted by the Board of Directors of the Pleasant Valley Recreation and Park District at a regular meeting held on the 1st day of December 2022, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

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

Attested:

Bev Dransfeldt, 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: Dylan Gunning, Administrative Analyst

DATE: December 1, 2022

**SUBJECT: CONSIDERATION FOR ENTERING INTO A CONSENT
TO ENTER AGREEMENT WITH DISH WIRELESS AT
MISSION OAKS PARK FOR SOIL DRILLING TO
DESIGN A CELL TOWER FOUNDATION**

BACKGROUND

Pleasant Valley Recreation & Park District (District) has been working with Eukon Group (EUKON), which represents DISH Network (DISH), to build a new cell phone antenna at Mission Oaks Park. The DISH antenna is to be in place of an existing sports field light pole and utilize an existing enclosure. As part of the process, Dish Wireless is requesting a consent to enter an agreement with the District to allow them to perform soil drilling to design the new cell tower foundation.

The District currently has three cell tower leases at the following properties: Mission Oaks (2), and Bob Kildee (1). As part of the lease agreements, the District receives \$91,704 annually in lease revenue.

EUKON approached the District with a proposal to install a new cell phone tower at Mission Oaks utilizing an existing sports field light pole location and an existing enclosure next to Softball Field 1. The project has already received PVRPD Board approval and completed all permitting requirements with the City and other agencies.

ANALYSIS

The District is finalizing the lease agreement with EUKON to start the installation of the DISH antenna on a sports field light pole and other required telecommunication equipment inside an existing enclosure next to Softball Field 1. The terms of the lease agreement are still in legal review.

At this point in time, DISH is requesting access to the area to perform soil drilling to aid in designing the new cell tower foundation. The District and DISH have agreed upon the terms of the Consent to Enter Agreement to perform the soil drilling.

FISCAL IMPACT

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

STRATEGIC PLAN COMPLIANCE

Meets 2021 Strategic Plan Goal and Strategy 1.3: Identify additional sources of revenue to reduce the reliance of property tax.

RECOMMENDATION

It is recommended that the Board approve and authorize the General Manager to enter into a Consent to Enter Agreement with Dish Wireless at Mission Oaks Park for soil drilling to aid in the design of the new cell tower foundation.

ATTACHMENTS

- 1) Pleasant Valley Recreation & Park District Consent to Enter, Release, and Hold Harmless/Indemnity Agreement (5 pages)

PLEASANT VALLEY RECREATION & PARK DISTRICT CONSENT TO ENTER, RELEASE, AND HOLD HARMLESS/INDEMNITY AGREEMENT

Name and Title: _____ on behalf of **Dish Wireless**

Dish Wireless Mailing Address: _____

Dish Wireless Email address: _____

Dish Wireless Cell: (____) ____ - _____ Business: (____) ____ - _____

Property Subject to this Consent: Mission Oaks Park located at 5501 Mission Oaks Blvd., Camarillo, CA 93012 (specific area photo Attachment A).

This CONSENT TO ENTER, RELEASE, AND HOLD HARMLESS/INDEMNITY AGREEMENT (“Agreement”) is made this ____ day of _____, 2022 (“Effective Date”) by and between the Pleasant Valley Recreation & Park District (“District”) and **Dish Wireless**. The District and **Dish Wireless** are sometimes individually referred to as “Party” and hereinafter collectively referred to as the “Parties.”

WHEREAS, the Parties are in the process of working on a construction agreement as well as a use agreement in connection with **Dish Wireless’s** use of the District property described above (“Property”); and

WHEREAS, the Parties agree that the terms set forth below shall be included in the agreements; and

THE PARTIES HEREBY AGREE to abide by the terms set forth below until the agreements are finalized and fully- executed.

1. Consent to Entry to Mission Oaks Park. By entering into this Agreement, District hereby consents to **Dish Wireless** and its officers, employees, contractors and volunteers (collectively “**Dish Wireless**”), entering the Property during dates and times approved by the District (unless otherwise specified in this Agreement) during the Term set forth in Section 11 to perform surveying and soils, engineering, environmental sampling, and investigations as deemed necessary upon all or any portion of the Property (at the location identified at Attachment A (“site”)) for the purpose of evaluating the suitability of the site for a wireless telecommunications facility. The District may further restrict the date and times of the entry by giving notice of such restrictions to **Dish Wireless** in writing. **Dish Wireless** shall exercise reasonable precautions necessary to prevent damage to and protect the Property during **Dish Wireless’s** presence thereon. **Dish Wireless** shall replace and/or repair any improvements destroyed or damaged as a result of the rights granted under this Agreement and shall restore the Property to the same or similar condition that existed prior to its use, to the satisfaction of the District’s General Manager.

2. Release of Claims. By giving the consent set forth herein, **Dish Wireless**, its heirs, executors, administrators, representatives and assigns, hereby release, waive and relinquish all claims, causes of action, liability or damages, for injury to persons or property, including wrongful death, whether actual or alleged, against the District, its officials, agents, contractors and employees, arising out of or in any way in connection with the **Dish Wireless’s** entry onto the Property pursuant to this Agreement.

3. Good Faith Performance. Each Party will at all times act in good faith in the performance of its duties and responsibilities under this Agreement and will use its best efforts to assist the other Party, and will be courteous, helpful, cooperative with, and appreciative of the other party. **Dish Wireless** shall ensure that all contracts related to this use of the Property require each contractor to only use its employees to undertake the required work and each contract shall contain the independent contractor, indemnification, and insurance provisions set forth herein and **Dish Wireless** shall provide proof of compliance to the District’s Manager.

4. Independent Contractor. Neither the District nor any of its employees shall have any control over the manner or means by which **Dish Wireless**, its contractors, or their employees, perform the services required herein, except as otherwise set forth herein. **Dish Wireless** and its contractors shall each perform all services required herein as an independent contractor of District and shall remain under only such obligations as are consistent with that role. **Dish Wireless** represents and warrants that the personnel used to provide services pursuant to this Agreement are classified by **Dish Wireless** or its contractors as employees or volunteers. Neither **Dish Wireless** nor its contractors shall at any time or in any manner represent that it or any of its employees, contractors, or volunteers are employees of District. District shall not in any way or for any purpose become or be deemed to be a partner of **Dish Wireless** or its contractors in its business or otherwise or a joint venturer or a member of any joint enterprise with **Dish Wireless** its contractors. In the event that **Dish Wireless**, its contractors or any volunteer or employee of **Dish Wireless** providing services under this Agreement

claims or is determined by a federal or state agency, a court of competent jurisdiction, or the California Public Employees' Retirement System ("CalPERS") to be classified as other than an independent contractor for the District, then **Dish Wireless** shall indemnify, defend, and hold harmless the District for the payment of any and all assessed fines, penalties, judgments, employee and/or employer contributions, and any other damages and costs assessed to the District as a consequence of, or in any way attributable to, the assertion that **Dish Wireless**, its contractor or any volunteer or employee used to provide services under this Agreement are employees of the District.

5. Background Check. As some activities on the Property may occur while children are present, any **Dish Wireless** contractor or subcontractor shall comply with the requirements of the Contractor & Subcontractor Criminal Background Requirements, attached as Attachment B, and to the satisfaction of the District hereby warrants that any employee, agent, volunteer and contractor of **said contractors** who may enter the Property pursuant to this Agreement who may have contact with children has never been convicted of any offense specified in Public Resources Code Section 5164 or Penal Code Section 11105.3 which would preclude such person from working near children.

6. Indemnity. By giving the consent set forth herein, **Dish Wireless** shall defend, indemnify, and hold harmless the District, its officers, employees, volunteers, and agents ("District Parties") from any and all losses, costs, expenses, claims, liabilities, actions, or damages, including actual or alleged claims, causes of action, or damages, including liability for injuries to any person or persons or damage to property arising at any time out of or in any way related to the **Dish Wireless's** entry onto the Property or other property controlled by the District, unless such claims are solely caused by the gross negligence or willful misconduct of District and/or District Parties. This indemnification includes, without limitation, the payment of all penalties, fines, judgments, awards, decrees, attorneys' fees, and related costs or expenses, and the reimbursement to the District and the District's Parties for all legal expenses and costs incurred by each of them. **Dish Wireless's** obligation shall not be restricted to insurance or self-insurance proceeds, if any, received by the District or the District's Parties.

7. Insurance Requirements. The District is a member of the California Association for Park and Recreation Indemnity ("CAPRI"). **Dish Wireless** shall conform its activities at the Property to any written guidelines provided by CAPRI and will do nothing to limit or jeopardize the District's liability insurance coverage through the CAPRI. Additionally, **Dish Wireless** shall procure and maintain, at its sole cost and expense, in a form and content satisfactory to District, during the entire term of this Agreement including any extension thereof, the following policies of insurance:

A. Commercial General Liability Insurance. The **Dish Wireless** shall procure and maintain, for the duration of the use period contemplated herein, a policy of commercial general liability insurance with coverage at least as broad as Insurance Services Office Form CG 00 01, in an amount not less than \$2,000,000 per occurrence, \$4,000,000 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted. If alcohol is sold during the permitted activity, coverage must include full liquor liability.

B. Workers' Compensation Insurance. A policy of workers' compensation insurance on a state-approved policy form providing statutory benefits as required by law with employer's liability limits no less than \$1,000,000.00 per accident for all covered losses. Notwithstanding the foregoing, **Dish Wireless** shall not be required to maintain workers' compensation insurance if **Dish Wireless** has no employees and if **Dish Wireless** submits a statement signed under penalty of perjury to the District's Manager that **Dish Wireless** has no employees prior to commencement of the term of this Agreement. For purposes of this paragraph, independent contractors are not employees.

All insurance policies shall name District and District Parties as additional insureds prior to the use of the Property. The **Dish Wireless** shall file certificates of such insurance with the District, which shall be endorsed to provide thirty (30) days' prior notice to the District of cancellation or any change of coverage or limits. In the event any of said policies of insurance are cancelled or amended, **Dish Wireless** shall, prior to the cancellation or amendment date, submit new evidence of insurance in conformance with this Section to the District's Manager. If a copy of the insurance certificate is not on file prior to the commencement of the term of this Agreement, the District may deny **Dish Wireless** access to the Property. All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance or is on the List of Approved Surplus Line Insurers in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VII (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the CAPRI.

Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If the **Dish Wireless**

maintains higher limits than the minimums shown above, the District requires and shall be entitled to coverage for the higher limits maintained by the **Dish Wireless**. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to District. **Dish Wireless** agrees that the provisions of this Section shall not be construed as limiting in any way the extent to which **Dish Wireless** may be held responsible for the payment of damages to any persons or property resulting from **Dish Wireless** activities or the activities of any person or persons for which **Dish Wireless** is otherwise responsible.

All of the above policies of insurance shall be primary insurance. The general liability policy shall waive all rights of subrogation and contribution it may have against the District and the District's Parties and their respective insurers. Moreover, the insurance policy must specify that where the primary insured does not satisfy the self-insured retention, any additional insured may satisfy the self-insured retention.

8. Compliance with all applicable law, rules, and regulations.

A. The **Dish Wireless** shall comply with all District, local, state, and federal laws and regulations related to the use of the Property and public gatherings.

B. The **Dish Wireless** agrees to abide by all applicable District, local, federal, and state accessibility standards and regulations.

C. The **Dish Wireless** further agrees that it is solely responsible for reviewing and ensuring compliance with all applicable public health rules, regulations, orders, and/or guidance in effect at the time of the use of the Property including, but not limited to, physical distancing, limits on the size of gatherings, use of appropriate sanitation practices, etc.

D. The District reserves the right to immediately terminate this Agreement and revoke **Dish Wireless's** right to use the Property under this Agreement should **Dish Wireless** fail to comply with any provision of this section

9. Force Majeure Events. Notwithstanding anything to the contrary contained in this Agreement, the District shall be excused from its obligations under this Agreement to the extent and whenever it shall be prevented from the performance of such obligations by any Force Majeure Event. For purposes of this agreement, a "Force Majeure Event" includes but is not limited to fires, floods, earthquakes, pandemic, epidemic, civil disturbances, acts of terrorism, regulation of any public authority, and other causes beyond their control. The **Dish Wireless** waives any right of recovery against District in connection therewith and the **Dish Wireless** shall not charge results of any Force Majeure Event to the District or District Parties.

10. Authority to Enter Into This Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right and authority to enter into this Agreement and bind each respective Party.

11. Term. This Agreement shall be in effect from _____ to _____, 2022, or until terminated by a letter from the District's General Manager sent to the President of the **Dish Wireless** at the address or email address above

I HAVE CAREFULLY READ THIS CONSENT TO ENTER, RELEASE, AND HOLD HARMLESS/INDEMNITY AGREEMENT AND FULLY UNDERSTAND ITS CONTENTS.

DISTRICT

Mary Otten

General Manager

By: _____
General Manager

DISH WIRELESS

Name:

Title:

By: _____
President

Date: _____

Date: _____

ATTACHMENT A

**Mission Oaks Park
5501 Mission Oaks Blvd, Camarillo CA 93012**



ATTACHMENT B

**CONTRACTOR & SUBCONTRACTOR CRIMINAL BACKGROUND REQUIREMENTS
CONTRACTOR CERTIFICATION**

Site Address: _____

With respect to the Contract dated _____, 20__ by and between the Pleasant Valley Recreation & Park District ("District") and DISH Wireless L.L.C. ("DISH "), DISH has engaged contractors ("Contractors") to perform work on the above-referenced site ("Site"). Each such Contractor that will enter the Site hereby certifies to the District that none of its employees has been convicted of any offense specified in Public Resources Code Section 5164 or Penal Code Section 11105.3 which would preclude such person from working near children.

Contractor's Representative

Date

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Katlyn Simber-Clickener, Recreation Services Manager

DATE: December 1, 2022

**SUBJECT: CONSIDERATION AND APPROVAL TO
AUTHORIZE THE GENERAL MANAGER TO SIGN
TO ACCEPT THE CITY OF CAMARILLO
COMUUNITY FUNDING AGREEMENT FOR THE
2022 CAMARILLO CHRISTMAS PARADE**

BACKGROUND

The Pleasant Valley Recreation and Park District (“District”) applied for the Community Services Grant from the City of Camarillo to support the Camarillo Christmas Parade & Santa’s Village. The District has applied for the Community Services Grant from the City of Camarillo for several years to help with the production of the Camarillo Christmas Parade. This year the City has awarded the District with a monetary amount of \$25,000 and an in-kind amount of \$13,000. As part of the annual process the City of Camarillo approved the Community Event Funding Agreement at their City Council meeting on November 9, 2022, to include approval for the street closures for the event.

ANALYSIS

The District has applied for the Community Services Grant from the City of Camarillo for several years. This year the City has awarded the District with a monetary amount of \$25,000 and an in-kind amount of \$13,000. The Community Funding Agreement just confirms that the City of Camarillo is helping fund the event. The District has already received the monetary support from the City. The funding will help offset cost from the District for the event and continue to provide a community program. If any of the \$25,000 is not spent for the event, the District will return the remaining unspent funds to the City of Camarillo. District staff are working with City staff to enter into a multi-year agreement to start in 2023.

FISCAL IMPACT

The City of Camarillo has provided a monetary amount of \$25,000 and an in-kind amount of \$13,000 to aid in the production of the Camarillo Christmas Parade. The \$25,000 can only be used towards services and supplies and will not be credited to staffing. This will be a cost savings for the District in the current approved budget.

STRATEGIC PLAN COMPLIANCE

Meets 2021-2026 Strategic Plan Goals 1.1.B.: Develop sustainable funding sources for implementation of the Strategic Plan, deferred maintenance, priority projects, and on-going operations.

RECOMMENDATION

It is recommended the Board consider and approve the General Manager to sign to accept the City of Camarillo Community Event Funding Agreement for the 2022 Camarillo Christmas Parade.

ATTACHMENT

- 1) Community Service Grant Application (61 pages)
- 2) Community Event Funding Agreement (34 pages)



City of Camarillo

601 Carmen Drive • P.O. Box 248 • Camarillo, CA 93011-0248

Department of Finance
(805) 388-5320
Fax (805) 388-5318

Community Service Grant Application

FOR IRS CODE §501(c)(3) NON-PROFIT ORGANIZATIONS • FISCAL YEAR 2022/23

Application Deadline: January 14th by 5:00 p.m.

Note: Complete and submit one (1) original application. Any application that is incomplete as submitted by the deadline for submission will not be considered for funding. Electronic submissions will be accepted.

Section 1: Applicant Information

Organization Name: Pleasant Valley Recreation and Park District

Street Address: 1605 E Burnley St.

City: Camarillo State: CA Zip: 93010

Federal Identification Number: 95-2219056

IRS Determination Letter: *Attach copy (**Attachment A**)

Mission Statement of Organization (brief description of the organization's primary purpose/mission): Pleasant Valley Recreation & Park District will provide and maintain a full range of quality facilities and programs focused on leisure, recreational and athletic activities for residents of the District. Facilities will support both organized activities and casual use and will address the interests and needs of all age groups.

How long has your organization existed?

Local organization: 60 years months

Parent organization (if applicable): years months

Grant Contact Person: Mary Otten, General Manager

Street Address: 1605 E Burnley St.

City: Camarillo State: CA Zip: 93010

Phone Number: (805) 482-1996 x114 Fax Number: ()

Email Address: motten@pvrrpd.org

Officers/Board of Directors (including names, titles, and city of residence for each):

Name: Robert Kelley, Director	City: Camarillo
Name: Elaine Magner, Director	City: Camarillo
Name: Bev Dransfeldt, Director	City: Camarillo
Name: Jordan Roberts, Director	City: Camarillo
Name: Mark Malloy, Director	City: Camarillo
Name: Mary Otten, General Manager	City: Camarillo
Name:	City:
Name:	City:
Name:	City:

Section 2: Proposed Program/Project Funding Request

Note: For multiple program/project requests, complete **Section 2** for each request and rank in order of priority.

- A. Describe the program. Is the project/event/program new? Describe the plan in place for implementing the program, e.g., Who will do what and what is the timeline? How will impacts or program outcomes be measured? Please include program frequency. Funding for programs with more than a quarterly frequency are not eligible for funding. For capital purchases or projects, attach copy of quote(s).
1. Program/Project Description: 2022 Camarillo Christmas Parade
 - a. Frequency: Annual
 - b. Amount Requested: \$25,000
- B. Please attach a budget for projected revenues and anticipated expenditures for this program/project. **(Attachment B)**
- C. Date anticipated grant funds will be spent: August-December 2022
- D. How do Camarillo residents benefit from this program/project? Identify the target population who will receive services/benefit from proposed project; e.g., low-income, special needs, youth, seniors, artists/ performers, etc. How will they be served? Please provide detail and specific examples of benefits, i.e., how is quality of life improved: The annual Camarillo Christmas Parade brings together the Camarillo community to celebrate the holidays. This annual tradition is favored by many residents and local businesses and brings over 12,000 people together to view floats, autos, and specialty parade entries. Santa's Village offers vendors a chance to sell items and engage with the community.
- E. List the total number of unduplicated people to be served or benefitted by this program/project. Include detailed explanation of methodology used to calculate (i.e., log sheets, or other basis for estimate: 12,000

1. Camarillo residents: 10,000
 2. Outside residents: 2,000
- F. How will the Community be made aware of this project, program, event (marketing tools)?
 Social media, utility bill, activity guide, flyers, banners in our parks, previous knowledge.
- G. List the total number of unduplicated people served or benefitted by this program/project
in the prior year: 10,000
1. Camarillo residents: 9,000
 2. Outside residents: 1,000

Section 3: Financial Information

- A. What is your fiscal year? From: July To: June
- B. What is your local organization’s total annual budget? 8.3 million
 Attach a copy of your current fiscal year budget. **(Attachment C) FY 21-22 attached**
- C. List other governmental agencies to which you applied for grant funds.

Governmental Agency	Fiscal Year	Amount Applied For	Amount Received
State of California Habitat Conservation Fund grant for outdoor programming	FY19-20-FY22-23	\$105,000	\$105,000
CDBG \$42,428.33			

- D. If your local organization has received Community Service Grant funds from the City of Camarillo in the past, provide the following information for the last 5 years.

Year	Amount	Purpose	Total Number of Camarillo Residents Served/Benefitted
2021	\$20,000	Camarillo Christmas Parade	10,000
2020	\$10,000	Camarillo Christmas Parade - Modified	Unknown-Modified
2019	\$25,000	Camarillo Christmas Parade	10,000+
2018	\$20,000	Camarillo Christmas Parade	10,000+
2017	\$0	Camarillo Christmas Parade	NA- Thomas Fire
2016	\$10,000	Camarillo Christmas Parade	10,000+

- E. If your local organization has received any **other** type of funding from the City of Camarillo in the past, provide the following information for the last 5 years.

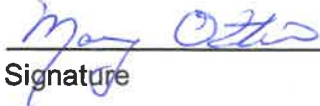
Year	Amount	Purpose
2019	\$60,000	Summer Concert Series, Agreement No 2019-18
2020-2022	\$60,000	Summer Concert Series, Agreement No 2019-149; no funding used in 2020 due to COVID-19

F. Complete the following Financial Reporting Summary. Please attach the financial statements for most recently closed year to support this information. The summary information below must match the attached Financial Statements. **(Attachment D)**

PRIOR YEAR FINANCIAL REPORTING SUMMARY (Actuals)			
FROM: July 2020 TO: June 2021			
BALANCE SHEET			
ASSETS		LIABILITIES & EQUITIES	
Cash	1,3462,073	Accounts Payable	226,105
Accounts Receivable	55,299	Other	148,961
Other	234,344	TOTAL	375,066
TOTAL	13,751,716	EQUITY	13,376,650
PROFIT/LOSS STATEMENT SUMMARY (Actuals)			
(As detailed on attached financial reports)			
REVENUE			
SOURCE		AMOUNT	
Government Grants		7,390,848	
Donations		61,634	
Fundraisers			
Interest Earnings		69,508	
Other		2,460,504	
TOTAL REVENUE		9,982,494	
EXPENDITURES			
Salaries		3,433,781	
Maintenance & Operations		3,578,968	
Capital Outlay		325,226	
Other		1,012,060	
TOTAL EXPENDITURES		8,350,035	

CURRENT YEAR BUDGET	
FROM: July 2021 TO: June 2022	
Projected Revenue	8,331,104
Anticipated Expenditures:	
Operating	8,303,638
Capital	693,800
Total Expenditures	8,996,838

I, (Name & Title), do hereby certify that the information contained herein is to the best of my knowledge, and that any grant funds awarded will be spent in accordance with City of Camarillo requirements.

 _____
Signature Date 3/9/22

Return completed applications to:

Jillian Landsman
City of Camarillo
jlandsman@cityofcamarillo.org

Receipt of your application will be sent to you upon submission.

**Internal Revenue Service
District Director**

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: December 2, 1999

Person to Contact:
Shawndea Krebs 31-02330
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
95-2219056

**Pleasant Valley Recreation & Park
District
1605 E. Burnley
Camarillo, CA 93010-4524**

Dear Sir or Madam:

This responds to your request for information concerning your organization's federal tax status.

Our records indicate that your organization may be a governmental instrumentality or a political subdivision of a state.

No provision of the Internal Revenue Code imposes a tax on the income of governmental units (such as states and their political subdivisions). Therefore, it has been the position of the Service that income of governmental units is not generally subject to federal income taxation. If, however, an entity is not itself a governmental unit (or an "integral part" thereof), its income will be subject to tax unless an exclusion or exemption applies.

One exclusion is provided by section 115(1) of the Code, which excludes from gross income:

- (A) income derived from the exercise of any essential governmental function,
and
- (B) income accruing to a state or political subdivision.

Your organization's income may not be subject to tax, either because the organization is a governmental unit (or an "integral part" thereof), or because the income is excluded under section 115. In addition, your organization may also be eligible to receive charitable contributions, which are deductible for federal income, estate, and gift tax purposes. Also, your organization is probably exempt from many federal excise taxes.

Your organization may obtain a letter ruling on its status under section 115, following the procedures specified in Rev. Proc. 95-1, 1995-1 I.R.B. 1 or its successor (the first Revenue Procedure published each year). Your organization must also pay a user fee as described in Rev. Proc. 95-1.

Your organization may also qualify for exemption from federal income tax as an organization described in section 501(c)(3) of the Code. If the organization is an entity separate from the state, county, or municipal government, and if it does not have powers or purposes inconsistent with exemption (such as the power to tax or to exercise enforcement of regulatory powers), your organization would qualify under section 501(c)(3). To apply for exemption, complete Form 1023 and pay the required user fee.

Pleasant Valley Recreation & Park District
95-2219056

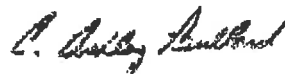
Sometimes governmental units are asked to provide proof of their status as part of a grant application. If your organization is applying for a grant from a private foundation, the foundation may be requesting certain information from your organization because of the restrictions imposed by the Code on such foundations. One such restriction imposes a tax on private foundations that make any "taxable expenditures." Under section 4945(d) and (h) of the Code, "taxable expenditures" include (1) any grant to an organization (unless excepted), unless the foundation exercises "expenditure responsibility" with respect to the grant; and (2) any expenditure for non-charitable purposes. Under section 4942 of the Code, private foundations must also distribute certain amounts for charitable purposes each year--"qualifying distributions"--or incur a tax on the undistributed amount. "Qualifying distributions" include certain amounts paid to accomplish charitable purposes.

Private foundation grants to governmental units for public or charitable purposes are not taxable expenditures under these provisions, regardless of whether the foundation exercises "expenditure responsibility." Under section 53.4945-5(a)(4)(ii) of the Foundation and Similar Excise Tax Regulations, expenditure responsibility is not required for grants for charitable purposes to governmental units (as defined in section 170(c)(1) of the code). Similarly, grants to governmental units for public purposes are "qualifying distributions", under section 53.4942(a)-3(a) of the regulations; and, if they are for charitable purposes, will not be taxable expenditures, under section 53.4945-6(a) of the regulations. Most grants to governmental units will qualify as being for charitable (as well as public) purposes.

Because of these restrictions, some private foundations require grant applicants to submit a letter from the Service determining them to be exempt under section 501(c)(3) and classified as a non-private foundation. Such a letter, or an underlying requirement that a grantee be a public charity, is not legally required to be relieved from the restrictions described above, when the prospective grantee is a governmental unit and the grant is for qualifying (public or charitable) purposes.

We believe this general information will be of assistance to your organization. This letter, however, is not a ruling and may not be relied on as such. If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



C. Ashley Bullard
District Director

Proposed 2022 Camarillo Christmas Parade Financials

Revenue

City of Camarillo Event Funding	\$	25,000.00		
Food Truck Fees	\$	-		
Parade Entries	\$	-		
Santa's Village Vendors	\$	-		
Sponsorships	\$	-		
TOTAL REVENUE			\$	25,000.00

Expenses

Kitchen Supplies	\$	200.00		
Food Supplies	\$	1,000.00		
Laundry/Wash Services	\$	240.00		
Office Supplies (Marketing)	\$	1,000.00		
Advertising	\$	2,000.00		
Professional Services	\$	500.00		
Medical & Health Services	\$	2,500.00		
Security Services	\$	500.00		
Entertainment Services	\$	1,500.00		
Business Services	\$	2,000.00		
Rents & Leases - Equipment	\$	7,500.00		
Bldg./Fields Leases & Rentals	\$	60.00		
Special Event Supplies	\$	5,000.00		
Safety Supplies	\$	-		
Uniforms	\$	-		
Awards & Certificates	\$	1,000.00		
TOTAL EXPENSE			\$	25,000.00

Net Income (Loss)

\$ -

Notes:

1. Does not include any in-kind trades for services or advertising
2. Does not include City provided in-kind services
3. Does not include estimated PVRPD staffing expense (**\$30,000.00**) or facility expenses.

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021	Approved 6/2/2021	Adopted 7/7/2021
Revenue							
5110	Tax Apport - Cur Year Secured	\$ (6,646,617.87)	\$ (6,481,869.00)	\$ (7,112,192.00)	\$ (7,301,920.00)	\$ (7,301,920.00)	\$ (7,301,920.00)
5120	Tax Apport - Cur Year Unsec	\$ (119,602.19)	\$ -	\$ -	\$ -	\$ -	\$ -
5130	Tax Apport - Prior Year Sec	\$ (59,155.18)	\$ -	\$ -	\$ -	\$ -	\$ -
5140	Tax Apport - Prior Year Unsec	\$ (6,461.99)	\$ -	\$ -	\$ -	\$ -	\$ -
5150	Tax Deeded Sales	\$ (902.59)	\$ -	\$ -	\$ -	\$ -	\$ -
5210	Cur Supplemental Pass Thru	\$ (101,107.97)	\$ -	\$ -	\$ -	\$ -	\$ -
5230	HOPTR	\$ (45,412.27)	\$ -	\$ -	\$ -	\$ -	\$ -
5240	Supplemental Assessment Roll	\$ (103.08)	\$ -	\$ -	\$ -	\$ -	\$ -
5310	Interest Earnings	\$ (88,902.77)	\$ (20,635.00)	\$ (14,928.00)	\$ (14,928.00)	\$ (14,928.00)	\$ (14,928.00)
5320	MBS Interest Earnings	\$ 533.67	\$ -	\$ -	\$ -	\$ -	\$ -
5460	Dividends - CAPRI Prior Years	\$ (11,709.00)	\$ -	\$ -	\$ -	\$ -	\$ -
5465	Hill Fire 2018	\$ (149,919.63)	\$ (219,884.00)	\$ -	\$ -	\$ -	\$ -
5506	Park Patrol Citations	\$ (3,842.95)	\$ (1,900.00)	\$ (2,200.00)	\$ (2,200.00)	\$ (2,200.00)	\$ (2,200.00)
5510	Contract Classes-Public Fees	\$ (143,251.67)	\$ (41,698.00)	\$ (68,380.00)	\$ (68,380.00)	\$ (68,380.00)	\$ (68,380.00)
5511	Public Fees	\$ (230,780.35)	\$ (20,000.00)	\$ (244,121.00)	\$ (244,121.00)	\$ (244,121.00)	\$ (244,121.00)
5520	Public Fees-Entry Fees	\$ (28,076.76)	\$ (2,000.00)	\$ (25,840.00)	\$ (25,840.00)	\$ (25,840.00)	\$ (25,840.00)
5525	Vending Concessions	\$ (2,525.50)	\$ -	\$ (2,500.00)	\$ (2,500.00)	\$ (2,500.00)	\$ (2,500.00)
5530	Rental	\$ (319,257.10)	\$ (100,900.00)	\$ (261,412.00)	\$ (261,412.00)	\$ (261,412.00)	\$ (261,412.00)
5535	Cell Tower Revenue	\$ (94,725.79)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)
5540	Parking Fees	\$ (9,455.71)	\$ (6,261.00)	\$ (7,012.00)	\$ (7,012.00)	\$ (7,012.00)	\$ (7,012.00)
5550	Dues	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -
5555	Activity Guide Revenue	\$ (25,010.00)	\$ -	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)
5558	Sponsorships/Donations	\$ (4,950.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
5563	Staffing Cost Recovery	\$ (21,966.06)	\$ (7,500.00)	\$ (29,110.00)	\$ (29,110.00)	\$ (29,110.00)	\$ (29,110.00)
5564	Special Event Permits	\$ (403.00)	\$ -	\$ -	\$ -	\$ -	\$ -
5565	Gain/(Loss) LAIF Investments	\$ 11,561.08	\$ -	\$ -	\$ -	\$ -	\$ -
5566	Security Services Recovery	\$ (2,250.00)	\$ -	\$ -	\$ -	\$ -	\$ -
5570	Contributions	\$ (94,777.00)	\$ (36,000.00)	\$ (72,000.00)	\$ (72,000.00)	\$ (72,000.00)	\$ (72,000.00)
5573	Grants	\$ (3,024.65)	\$ -	\$ -	\$ -	\$ -	\$ -
5575	Other Misc Revenue	\$ (65,285.52)	\$ (20,082.00)	\$ (54,880.00)	\$ (54,880.00)	\$ (54,880.00)	\$ (54,880.00)
5576	Credit Card Processing Fee	\$ (726.03)	\$ -	\$ -	\$ -	\$ -	\$ -
5580	Cash Over/Under	\$ (146.00)	\$ -	\$ -	\$ -	\$ -	\$ -
5585	Incentive Income	\$ (2,958.60)	\$ (800.00)	\$ (2,700.00)	\$ (2,700.00)	\$ (2,700.00)	\$ (2,700.00)
5590	CARES ACT Reimb SUI	\$ (8,978.00)	\$ -	\$ -	\$ -	\$ -	\$ -
5591	Surplus Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,397.00)
5600	Reimbursement - ROPS	\$ (309,187.20)	\$ (313,000.00)	\$ (125,000.00)	\$ (125,000.00)	\$ (125,000.00)	\$ (125,000.00)
5605	Reimb-Needs Assessment/LPA	\$ (75,482.17)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (8,664,809.85)	\$ (7,364,233.00)	\$ (8,124,979.00)	\$ (8,314,707.00)	\$ (8,314,707.00)	\$ (8,331,104.00)
Personnel							
6100	Full Time Salaries	\$ 2,343,327.06	\$ 2,331,694.00	\$ 2,351,188.00	\$ 2,454,232.00	\$ 2,470,564.00	\$ 2,470,564.00
6101	Overtime Salaries	\$ 25,536.88	\$ 15,490.00	\$ 23,594.00	\$ 23,594.00	\$ 23,594.00	\$ 23,594.00
6105	Car Allowance	\$ 10,799.62	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00
6108	Cell Phone Allowance	\$ 16,563.00	\$ 14,610.00	\$ 13,560.00	\$ 14,640.00	\$ 15,420.00	\$ 15,420.00
6110	Part-Time Salaries	\$ 417,890.34	\$ 232,516.00	\$ 479,525.00	\$ 479,525.00	\$ 479,525.00	\$ 479,525.00
6120	Retirement	\$ 384,984.81	\$ 404,671.00	\$ 410,040.00	\$ 428,554.00	\$ 431,068.00	\$ 431,068.00
6121	457 Pension	\$ 6,870.68	\$ 7,445.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
6125	Deferred Compensation	\$ -	\$ 4,615.00	\$ 4,752.00	\$ 4,752.00	\$ 4,752.00	\$ 4,752.00
6130	Employee Insurance	\$ 239,112.65	\$ 303,622.00	\$ 313,242.00	\$ 336,993.00	\$ 337,929.00	\$ 337,929.00
6131	Med Ins. - Board/Retirees	\$ (264.30)	\$ -	\$ -	\$ -	\$ -	\$ -
6140	Workers Compensation	\$ 177,907.82	\$ 141,014.00	\$ 175,468.00	\$ 187,751.00	\$ 186,560.00	\$ 186,560.00
6150	Unemployment Insurance	\$ 9,611.00	\$ 53,400.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
6160	Loan - Pension Obligation	\$ 11,848.86	\$ 256,742.00	\$ 264,218.00	\$ 264,218.00	\$ 264,218.00	\$ 264,218.00
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ 349,318.00	\$ 434,065.00	\$ 516,970.00	\$ 516,970.00	\$ 516,970.00	\$ 516,970.00
Personnel		\$ 3,993,506.42	\$ 4,210,684.00	\$ 4,610,357.00	\$ 4,769,029.00	\$ 4,788,400.00	\$ 4,788,400.00
Services and Supplies							
6210	Telephone/Internet	\$ 18,170.82	\$ 16,596.00	\$ 21,008.00	\$ 21,008.00	\$ 21,008.00	\$ 21,008.00
6220	Internet Services	\$ 35,879.07	\$ 27,135.00	\$ 36,862.00	\$ 36,862.00	\$ 36,862.00	\$ 36,862.00
6230	IT Infrastructure	\$ 1,068.20	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6240	Computer Hardware/Software	\$ 12,096.85	\$ 10,040.00	\$ 12,050.00	\$ 12,050.00	\$ 12,050.00	\$ 12,050.00
6310	Pool Chemicals	\$ 2,902.82	\$ 7,250.00	\$ 8,250.00	\$ 8,250.00	\$ 8,250.00	\$ 8,250.00
6320	Janitorial Supplies	\$ 31,568.10	\$ 52,400.00	\$ 48,408.00	\$ 48,408.00	\$ 48,408.00	\$ 48,408.00
6321	COVID - Supplies	\$ 42,996.73	\$ 5,100.00	\$ 5,600.00	\$ 5,600.00	\$ 5,600.00	\$ 5,600.00
6322	COVID-Camp	\$ 34.23	\$ -	\$ -	\$ -	\$ -	\$ -
6330	Kitchen Supplies	\$ 352.26	\$ -	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
6340	Food Supplies	\$ 2,624.88	\$ -	\$ 14,745.00	\$ 14,745.00	\$ 14,745.00	\$ 14,745.00
6350	Water Maint & Service	\$ 1,079.82	\$ 1,239.00	\$ 1,265.00	\$ 1,265.00	\$ 1,265.00	\$ 1,265.00
6360	Laundry/Wash Service	\$ 181.00	\$ 480.00	\$ 1,130.00	\$ 1,130.00	\$ 1,130.00	\$ 1,130.00
6380	Medical Supplies	\$ 192.34	\$ -	\$ -	\$ -	\$ -	\$ -
6410	Insurance Liability	\$ 142,201.00	\$ 209,311.00	\$ 228,892.00	\$ 228,892.00	\$ 228,892.00	\$ 228,892.00
6500	Equipment Maintenance	\$ -	\$ -	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
6510	Fuel	\$ 44,813.46	\$ 50,400.00	\$ 51,600.00	\$ 51,600.00	\$ 51,600.00	\$ 51,600.00
6520	Vehicle Maintenance	\$ 20,633.93	\$ 34,400.00	\$ 35,400.00	\$ 35,400.00	\$ 35,400.00	\$ 35,400.00
6610	Building Repair	\$ 72,627.96	\$ 83,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00
6620	HVAC	\$ 2,382.00	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00
6630	Playground Maintenance	\$ 21,333.27	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
6640	Hill Fire 2018	\$ 368,974.05	\$ -	\$ -	\$ -	\$ -	\$ -
6705	Turf Removal	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
6710	Grounds Maintenance	\$ 76,655.81	\$ 86,220.00	\$ 86,220.00	\$ 86,220.00	\$ 86,220.00	\$ 86,220.00
6719	Tree Care	\$ 27,972.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
6725	Park Signage (Branding)	\$ 6,895.75	\$ -	\$ -	\$ -	\$ -	\$ -
6727	Fee Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,397.00
6730	Contracted Pest Control	\$ 820.00	\$ 3,000.00	\$ 2,520.00	\$ 2,520.00	\$ 2,520.00	\$ 2,520.00
6740	Rubbish & Refuse	\$ 74,832.28	\$ 77,006.00	\$ 79,346.00	\$ 79,346.00	\$ 79,346.00	\$ 79,346.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021	Approved 6/2/2021	Adopted 7/7/2021
6750	Vandalism/Theft	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
6810	Memberships	\$ 12,977.89	\$ 13,696.00	\$ 14,435.00	\$ 14,435.00	\$ 14,435.00	\$ 14,435.00
6910	Office Supplies	\$ 15,357.50	\$ 15,885.00	\$ 13,709.00	\$ 13,709.00	\$ 13,709.00	\$ 13,709.00
6920	Postage Expense	\$ 12,535.66	\$ 2,250.00	\$ 12,700.00	\$ 12,700.00	\$ 12,700.00	\$ 12,700.00
6930	Advertising Expense	\$ 2,865.90	\$ 6,240.00	\$ 2,490.00	\$ 2,490.00	\$ 2,490.00	\$ 2,490.00
6940	Printing Charges	\$ 12,912.67	\$ 13,338.00	\$ 14,123.00	\$ 14,123.00	\$ 14,123.00	\$ 14,123.00
6950	ActiveNet Charges	\$ 40,734.09	\$ 52,542.00	\$ 47,732.00	\$ 47,732.00	\$ 47,732.00	\$ 47,732.00
6960	Approp Redev/Collection Fees	\$ 541,195.76	\$ 481,576.00	\$ 545,454.00	\$ 545,454.00	\$ 545,454.00	\$ 545,454.00
6980	Minor Furn Fixture & Equip	\$ 1,122.61	\$ 1,134.00	\$ 1,137.00	\$ 1,137.00	\$ 1,137.00	\$ 1,137.00
6990	Comp Hardware/Software Exp	\$ 14.99	\$ -	\$ -	\$ -	\$ -	\$ -
7010	Fingerprint Fees (HR)	\$ 1,275.00	\$ 2,060.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00
7020	Fire & Safety Insp Fees	\$ 3,311.95	\$ 2,975.00	\$ 4,150.00	\$ 4,150.00	\$ 4,150.00	\$ 4,150.00
7030	Permit & Licensing Fees	\$ 3,911.07	\$ 3,650.00	\$ 6,350.00	\$ 6,350.00	\$ 6,350.00	\$ 6,350.00
7040	State License Fee	\$ 852.50	\$ 800.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7100	Professional Services	\$ 3,384.13	\$ 7,000.00	\$ 68,224.00	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00
7110	Legal Services	\$ 92,445.94	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
7115	Typeset and Print Services	\$ 27,804.57	\$ -	\$ 24,300.00	\$ 24,300.00	\$ 24,300.00	\$ 24,300.00
7120	Instructor Services	\$ 92,938.95	\$ 57,138.00	\$ 69,303.00	\$ 69,303.00	\$ 69,303.00	\$ 69,303.00
7125	PERS Admin Fees	\$ 2,048.02	\$ 2,110.00	\$ 2,128.00	\$ 2,128.00	\$ 2,128.00	\$ 2,128.00
7130	Audit Services	\$ 14,260.00	\$ 20,175.00	\$ 20,275.00	\$ 20,275.00	\$ 20,275.00	\$ 20,275.00
7140	Medical & Health Svcs (HR)	\$ 4,402.50	\$ 4,000.00	\$ 11,170.00	\$ 11,170.00	\$ 11,170.00	\$ 11,170.00
7150	Security Services	\$ 5,289.96	\$ 3,200.00	\$ 4,647.00	\$ 4,647.00	\$ 4,647.00	\$ 4,647.00
7160	Entertainment Services	\$ 420.00	\$ 1,000.00	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00
7180	Business Services	\$ 70,310.14	\$ 88,614.00	\$ 75,160.00	\$ 75,160.00	\$ 75,160.00	\$ 75,160.00
7185	Conversion Adjustment	\$ (52,050.17)	\$ -	\$ -	\$ -	\$ -	\$ -
7190	Umpire/Referee Services	\$ 919.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
7210	Subscriptions	\$ 1,748.77	\$ 3,524.00	\$ 3,723.00	\$ 3,723.00	\$ 3,723.00	\$ 3,723.00
7310	Rents & Leases - Equip	\$ 19,472.96	\$ 11,200.00	\$ 31,500.00	\$ 31,500.00	\$ 31,500.00	\$ 31,500.00
7320	Bldg/Field Leases & Rental	\$ 60.00	\$ -	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
7410	Event Supplies	\$ 3,986.39	\$ 780.00	\$ 1,830.00	\$ 1,830.00	\$ 1,830.00	\$ 1,830.00
7420	Supplies	\$ 10,035.57	\$ -	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00
7430	Bingo Supplies	\$ 5,748.58	\$ 600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
7440	Sporting Goods	\$ 4,106.08	\$ 1,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
7450	Arts and Craft Supplies	\$ 587.13	\$ -	\$ 3,375.00	\$ 3,375.00	\$ 3,375.00	\$ 3,375.00
7460	Training Supplies	\$ 764.36	\$ 1,600.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
7500	Small Tools	\$ 3,134.18	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
7510	Safety Supplies	\$ 4,493.40	\$ 1,260.00	\$ 2,550.00	\$ 2,550.00	\$ 2,550.00	\$ 2,550.00
7610	Uniform Allowance	\$ 8,513.98	\$ 3,250.00	\$ 10,070.00	\$ 11,070.00	\$ 11,070.00	\$ 11,070.00
7620	Safety Clothing	\$ 2,439.24	\$ 4,544.00	\$ 4,764.00	\$ 4,764.00	\$ 4,764.00	\$ 4,764.00
7700	Transportation and Travel	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
7710	Conference&Seminar Staff	\$ 18,717.06	\$ 7,564.00	\$ 24,896.00	\$ 24,896.00	\$ 24,896.00	\$ 24,896.00
7715	Conference&Seminar Board	\$ 545.00	\$ 2,575.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00
7720	Conference&Seminar Travel Exp	\$ 6,075.56	\$ 2,071.00	\$ 14,718.00	\$ 14,718.00	\$ 14,718.00	\$ 14,718.00
7725	Out of Town Travel Board	\$ 846.72	\$ 3,231.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00
7730	Private Vehicle Mileage	\$ 1,101.70	\$ 1,684.00	\$ 2,392.00	\$ 2,392.00	\$ 2,392.00	\$ 2,392.00
7750	Buses/Excursions	\$ 4,336.94	\$ -	\$ 17,400.00	\$ 17,400.00	\$ 17,400.00	\$ 17,400.00
7760	Tuition/Book Reimbursement	\$ 1,268.75	\$ -	\$ -	\$ -	\$ -	\$ -
7810	Utilities - Gas	\$ 21,381.07	\$ 29,715.00	\$ 30,414.00	\$ 30,414.00	\$ 30,414.00	\$ 30,414.00
7820	Utilities - Water	\$ 722,082.86	\$ 865,373.00	\$ 899,999.00	\$ 899,999.00	\$ 899,999.00	\$ 899,999.00
7830	Utilities - Electric	\$ 163,120.77	\$ 170,000.00	\$ 190,000.00	\$ 190,000.00	\$ 190,000.00	\$ 190,000.00
7840	Airport Assessment Exp	\$ 14,235.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
7910	Awards and Certificates	\$ 12,666.67	\$ 2,610.00	\$ 15,406.00	\$ 15,406.00	\$ 15,406.00	\$ 15,406.00
7920	Meals for Staff Training	\$ 2,464.80	\$ 3,560.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
7930	Employee Morale	\$ 1,170.72	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
7950	COP Debt - PV Fields	\$ 235,099.74	\$ 229,760.00	\$ 223,760.00	\$ 223,760.00	\$ 223,760.00	\$ 223,760.00
7970	Reserve Vehicle Fleet	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
7971	Reserve Computer Fleet	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
7973	Reserve Dry Period	\$ 90,000.00	\$ -	\$ 36,645.00	\$ 36,645.00	\$ 36,645.00	\$ 36,645.00
7975	Reserve Repair/Oper/Admin	\$ 20,000.00	\$ 150,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
8112	Admin Fee/CC Refund 2020	\$ 97,473.32	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -
Services and Supplies		\$ 3,413,206.58	\$ 3,146,181.00	\$ 3,495,465.00	\$ 3,498,241.00	\$ 3,498,241.00	\$ 3,514,638.00
Capital							
8400	Capital	\$ -	\$ -	\$ 448,880.00	\$ 668,880.00	\$ 658,880.00	\$ 658,880.00
8420	Equip/Facility Replacement	\$ 33,880.88	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
8422	Sr/Community Rec Facility	\$ 7,270.00	\$ -	\$ -	\$ -	\$ -	\$ -
8456	Mtr Enclosur-Enclnt,Fhill,Adolf	\$ 7,872.15	\$ -	\$ -	\$ -	\$ -	\$ -
8458	Pitts Ranch Park Pavilion	\$ 29,256.49	\$ -	\$ -	\$ -	\$ -	\$ -
8463	LPA Architects-CC/Gym/Sr Ctr	\$ 50,760.16	\$ -	\$ -	\$ -	\$ -	\$ -
8464	Arneill Ranch Park Renovation	\$ 30,779.13	\$ -	\$ -	\$ -	\$ -	\$ -
8465	Lamps/Pole Replacement at M.O.	\$ 12,538.62	\$ -	\$ -	\$ -	\$ -	\$ -
8466	L.E.D. Light SpringvilleTennis	\$ 16,845.63	\$ -	\$ -	\$ -	\$ -	\$ -
8467	Charter Oaks Irrigation-Trees	\$ 4,360.58	\$ -	\$ -	\$ -	\$ -	\$ -
8468	Community Center Marquee	\$ 41,447.61	\$ 8,552.39	\$ -	\$ -	\$ -	\$ -
8470	PVAC Pool Heater	\$ 23,930.00	\$ -	\$ -	\$ -	\$ -	\$ -
8471	Cam Grove Play Equipment	\$ 33,270.80	\$ -	\$ -	\$ -	\$ -	\$ -
8472	Freedom Park ParkingLot&Skyway	\$ 239,671.66	\$ -	\$ -	\$ -	\$ -	\$ -
8473	P.V. Fields Painting II	\$ 13,690.00	\$ -	\$ -	\$ -	\$ -	\$ -
8474	Switches and Servers	\$ -	\$ 30,772.00	\$ -	\$ -	\$ -	\$ -
8475	Turf Grinder	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -
8476	Pitts Ranch BB Crt Repaint	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -
8477	PV Fields Painting West End	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -
8479	Inflatable System	\$ -	\$ 5,500.00	\$ -	\$ -	\$ -	\$ -
8481	HVAC Administration Bldg	\$ -	\$ 14,520.00	\$ -	\$ -	\$ -	\$ -
8482	HVAC for Room #6	\$ -	\$ 11,965.00	\$ -	\$ -	\$ -	\$ -
Capital		\$ 545,573.71	\$ 139,309.39	\$ 483,880.00	\$ 703,880.00	\$ 693,880.00	\$ 693,880.00

**Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021	Approved 6/2/2021	Adopted 7/7/2021
Revenue Total		\$ (8,664,809.85)	\$ (7,364,233.00)	\$ (8,124,979.00)	\$ (8,314,707.00)	\$ (8,314,707.00)	\$ (8,331,104.00)
Expense Total		\$ 7,406,713.00	\$ 7,356,865.00	\$ 8,105,822.00	\$ 8,267,270.00	\$ 8,286,641.00	\$ 8,303,038.00
Grand Total		\$ (1,258,096.85)	\$ (7,368.00)	\$ (19,157.00)	\$ (47,437.00)	\$ (28,066.00)	\$ (28,066.00)
Expense and Capital		\$ 7,952,286.71	\$ 7,496,174.39	\$ 8,589,702.00	\$ 8,971,150.00	\$ 8,980,521.00	\$ 8,996,918.00



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA

2400 PROFESSIONAL PARKWAY, STE. 205
SANTA MARIA, CA 93455
TEL: 805.925.2579
FAX: 805.925.2147
www.mlhcpas.com

March 5, 2022

Board of Directors
Pleasant Valley Recreation & Park District
1605 E. Burnley Street
Camarillo, CA 93010

Attached is a draft copy of your audit for your review. After reviewing and upon your approval, please sign and send back this letter to our office. We will not finalize the audit until we receive your response, a signed and dated Management Representation Letter (to be prepared by you), a written response from your attorney to the legal representation letter or a letter from you stating that no legal counsel was retained.

Sincerely,

MOSS, LEVY & HARTZHEIM LLP

RESPONSE:

I have reviewed the draft copy of the audit for Pleasant Valley Recreation & Park District and give my approval.

By: _____

Title: _____

Date: _____

OFFICES: BEVERLY HILLS · CULVER CITY · SANTA MARIA

MEMBER AMERICAN INSTITUTE OF C.P.A.S · CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS · CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

**PLEASANT VALLEY
RECREATION AND PARK DISTRICT**

FINANCIAL STATEMENTS
JUNE 30, 2021

PLEASANT VALLEY RECREATION AND PARK DISTRICT
TABLE OF CONTENTS
 June 30, 2021

FINANCIAL SECTION

Independent Auditors' Report 1
 Management's Discussion and Analysis..... 3

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements:
 Statement of Net Position 10
 Statement of Activities..... 11
 Fund Financial Statements:
 Balance Sheet – Governmental Funds 12
 Reconciliation of the Governmental Funds Balance Sheet to
 the Statement of Net Position 13
 Statement of Revenues, Expenditures, and Changes in Fund Balances –
 Governmental Funds 14
 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
 and Changes in Fund Balances to the Statement of Activities 15
 Statement of Fiduciary Net Position – Fiduciary Fund..... 16
 Statement of Changes in Fiduciary Net Position – Fiduciary Fund 17
 Notes to Basic Financial Statements 18

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance –
 Budget and Actual – General Fund..... 38
 Schedule of Revenues, Expenditures, and Changes in Fund Balance –
 Budget and Actual – Special Revenue Fund..... 39
 Schedule of Changes in the OPEB Liability and Related Ratios 40
 Schedule of OPEB Contributions..... 41
 Schedule of Proportionate Share of Net Pension Liability..... 42
 Schedule of Pension Contributions 43

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary fund information of Pleasant Valley Recreation and Park District (District), as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

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

Report on Summarized Comparative Information

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

Santa Maria, California
February 23, 2022

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

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

FINANCIAL HIGHLIGHTS
GOVERNMENTAL FUNDS

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

OVERVIEW OF THIS FINANCIAL REPORT

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

Government-wide Financial Statements

Statement of Activities and Statement of Net Position

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

Governmental Funds Financial Statements

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

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

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

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

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

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

Notes to Basic Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

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

Condensed Statement of Net Position
June 30,

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

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

Net Position:

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

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

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

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

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

Statement of Revenues, Expenditures and Changes in Fund Balances

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

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

Condensed Statement of Revenues, Expenditures and Changes in Fund Balances

	June 30,	
	<u>2021</u>	<u>2020</u>
Revenues:		
Charges for Services	\$1,796,444	\$ 3,337,056
Operating Grants and Contributions	61,634	136,360
Capital Grants and Contributions	-0-	-0-
General Revenue		
Property Taxes	7,390,848	6,998,945
Investment Income	69,508	228,666
Other	664,060	612,709
	<hr/>	<hr/>
Total Revenues	9,982,494	11,313,736
Expenses:		
Recreation and Park Operations	\$ 8,350,035	\$ 10,529,945
	<hr/>	<hr/>
Excess of Revenue over (under) expenditures	\$ 1,632,459	\$ 783,791
	<hr/>	<hr/>
Net Change in Fund Balance	1,632,519	783,791
Fund Balance - Beginning of Year	11,744,191	10,960,400
Prior Period Adjustment	0	0
	<hr/>	<hr/>
Fund Balance - End of Year	\$ 13,376,650	\$ 11,744,191

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

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

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

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

Investment income decreased by \$159 thousand (-69.58%) and Other Revenue increased by \$51 thousand (8.38%).

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

GOVERNMENTAL FUND FINANCIAL STATEMENT ANALYSIS

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

At the close of fiscal year 2020-2021, Total Governmental Funds reported a combined ending fund balance and liabilities of \$13.751 million, an increase of \$1.512 million in comparison with the prior year. Fund Balance is the net worth of a fund, found by calculating the assets and subtracting the liabilities. This increase is mainly due to the large decrease in expenditures during the fiscal year, due to the District not being able to run operations due to the COVID-19 pandemic.

The following are the District's major funds:

General Fund (Fund 10)

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

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

Special Assessment District Special Revenue Fund (Fund 20)

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

Park Dedication Fees (Quimby Fund-Fund 30)

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets (net of accumulated depreciation)
 June 30,

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

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

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

Long-Term Liabilities

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

Outstanding Long-Term Debt

	<u>2021</u>	<u>2020</u>
Compensated Absences	\$ 464,807	\$ 450,830
Notes Payable-Pension Related debt	\$ 380,000	\$ 612,000
2017 Certificates of Participation	\$ 12,035,000	\$ 12,325,000
Certificates of Participation Premium	\$ 65,168	\$ 68,022
Capital lease payable- software	\$ 0	\$ 0
Other Post-Employment Benefits	\$ 1,111,679	\$ 862,217
Net Pension Liability	\$ 6,650,966	\$ 5,638,791
Total Outstanding Long-Term Debt	<u>\$ 20,712,739</u>	<u>\$ 19,956,860</u>

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

ECONOMIC FACTORS

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

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

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

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

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

REQUEST FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	General Fund	Assessment District Fund	Quimby Fund	Total Governmental Funds	
				2021	2020
Revenues					
Property taxes	\$ 7,367,151	\$ 23,697	\$ -	\$ 7,390,848	\$ 6,998,945
Charges for services:					
Special assessments		1,178,294		1,178,294	2,489,190
Registration and other fees	253,452			253,452	433,882
Facility and other rental fees	364,698			364,698	413,984
Operating grants and contributions	61,634			61,634	136,360
Capital grants and contributions					
Investment earnings	31,026	291	38,191	69,508	228,666
Other revenues	664,060			664,060	612,709
Total revenues	<u>8,742,021</u>	<u>1,202,282</u>	<u>38,191</u>	<u>9,982,494</u>	<u>11,313,736</u>
Expenditures					
Salaries and benefits	3,405,290	28,491		3,433,781	3,663,647
Materials and services	2,985,357	593,599	12	3,578,968	4,806,985
Capital outlay	124,941		200,285	325,226	1,055,583
Debt service:					
Principal	232,000	290,000		522,000	491,000
Interest	254,501	235,559		490,060	512,730
Total expenditures	<u>7,002,089</u>	<u>1,147,649</u>	<u>200,297</u>	<u>8,350,035</u>	<u>10,529,945</u>
Excess of revenues over (under) expenditures	<u>1,739,932</u>	<u>54,633</u>	<u>(162,106)</u>	<u>1,632,459</u>	<u>783,791</u>
Other Financing Sources (Uses)					
Transfers in					242,434
Transfers out					(242,434)
Total other financing sources and uses					
Net change in fund balances	1,739,932	54,633	(162,106)	1,632,459	783,791
Fund balances - beginning of fiscal year	<u>5,695,791</u>	<u>931,446</u>	<u>5,116,954</u>	<u>11,744,191</u>	<u>10,960,400</u>
Fund balances - end of fiscal year	<u>\$ 7,435,723</u>	<u>\$ 986,079</u>	<u>\$ 4,954,848</u>	<u>\$ 13,376,650</u>	<u>\$ 11,744,191</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Reporting Entity

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

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

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

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

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

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

Government-wide Financial Statements

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements

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

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

Fiduciary funds are reported using the economic resources measurement focus.

Governmental Funds

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Governmental Funds (Continued)

The District reports the following major governmental funds:

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

The District reports the following fiduciary fund:

- **Part-Time Employees Retirement Trust Fund** holds funds in trust for part-time employees who are enrolled in the non-elective deferred compensation plan arrangement for the benefit of employees who are not covered by another retirement system maintained by the District (see Note 11).

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

C. Estimates

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

D. Investments and Investment Policy

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

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

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

Local Agency Investment Fund

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes and Special Assessments

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

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

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

F. Prepaid Items

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

G. Capital Assets

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

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

H. Compensated Absences

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Compensated Absences (continued)

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

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

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

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

I. Pensions

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

J. Deferred Outflows and Inflows of Resources

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

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

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

K. Budgets

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Net Position

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

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

M. Fund Balances

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

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

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

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

Fund Balance Policy

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Comparative Data/Totals Only

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

O. Other Post-Employment Benefits (OPEB)

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

P. Amortization of Loss on Refunding

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

Q. Future Accounting Pronouncements

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. Future Accounting Pronouncements

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

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

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

Authorized Deposits and Investments

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

Interest Rate Risk

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

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

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

NOTE 2 - CASH AND INVESTMENTS (continued)

Interest Rate Risk (Continued)

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

Credit Risk

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

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

Concentration of Credit Risk

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

District's investments.

Custodial Credit Risk

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

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

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

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

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

NOTE 2 - CASH AND INVESTMENTS (continued)

Investment in State Investment Pool

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

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

NOTE 3 – CAPITAL ASSETS

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

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

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

NOTE 3 – CAPITAL ASSETS (continued)

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

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

NOTE 4 – PENSION RELATED DEBT – CALPERS SIDE-FUND

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

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

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

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

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

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

NOTE 5 – CERTIFICATES OF PARTICIPATION – SERIES 2017

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

The certificates mature November 1, 2045, as follows:

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE OTHER THAN PENSIONS

Plan Description

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

Funding Policy

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

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)

Employees Covered

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

Active plan members	44
Inactive plan members of	7
	51

OPEB Liability

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

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

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

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

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

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

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

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

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

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)

Changes in the OPEB Liability

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

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

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

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

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

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

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

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

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

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

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)

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

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

NOTE 7 – PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions

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

Benefits Provided

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

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

	<u>Miscellaneous</u>		
	<u>Prior to</u>	<u>March 12, 2011</u>	<u>On or after January</u>
Hire Date	March 12, 2011	through December 31, 2012	1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	50-65	52-67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	8%	7%	6.250%
Required employer contribution rates	11.742% + 400,092	8.794% + \$453	7.732% + \$1,147

Contributions

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

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

NOTE 7 – PENSION PLAN (continued)

A. General Information about the Pension Plans (continued)

Contributions (continued)

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

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

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

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

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

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner. \$214,570 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022.

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

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

NOTE 7 – PENSION PLAN (continued)

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

Actuarial Assumptions

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

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

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

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

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

Discount Rate

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

NOTE 7 – PENSION PLAN (continued)

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

Discount Rate (continued)

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

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

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

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

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

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

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

Pension Plan Fiduciary Net Position

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

C. Payable to Pension Plan

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

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

NOTE 8 – LONG-TERM LIABILITIES

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 11 – DEFERRED OUTFLOWS OF RESOURCES-REFUNDING OF DEBT

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

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

NOTE 12 – RISK MANAGEMENT

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

A. Description of CAPRI

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

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

B. Self-Insurance Programs of CAPRI

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

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

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

NOTE 13 – CONTINGENCIES

Litigation

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

NOTE 14 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$262,919 was made to reconcile fixed assets.

REQUIRED SUPPLEMENTARY INFORMATION

PLEASANT VALLEY RECREATION AND PARK DISTRICT

GENERAL FUND

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

For Fiscal Year Ended June 30, 2021

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

PLEASANT VALLEY RECREATION AND PARK DISTRICT

SPECIAL REVENUE FUND

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

For Fiscal Year Ended June 30, 2021

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

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

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

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

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

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

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

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

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

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

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

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

Notes to Schedule:

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

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

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

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

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

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

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

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

Notes to Schedule

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

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2014 experience study report.

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

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

COMMUNITY EVENT FUNDING AGREEMENT

This Community Event Funding Agreement (“Agreement”) is between the City of Camarillo (“City”) and Pleasant Valley Recreation & Park District (“Organization”). The City and Organization shall be referred to herein collectively as “Parties”. The Parties agree as follows:

RECITALS

- A. The City has adopted Policy No. 1.15, Guidelines for City Support of Community Events which provides guidelines for funding community events presented by non-profit organizations and other governmental agencies. Policy No. 1.15 provides funding that furthers a public purpose and assists certain organizations in providing cultural and entertainment events for residents of the City. Pursuant to Policy No. 1.15 the City may provide funding and/or in-kind services.
- B. The Organization wishes to provide certain cultural and entertainment events for the benefit of the City’s residents. The Organization will provide a cultural event by hosting the Annual Christmas Parade & Santa’s Village. This 60-year-old event is free to the public and brings over 12,000 people together to view over 90 floats, autos and specialty parade entries. Santa’s Village offers vendors a chance to sell items and engage with the community.
- C. A Traffic Control Plan and Parade Route of the event is attached as Exhibit A.
- D. The Parties wish to enter into this Agreement according to the terms and conditions specified in this Agreement.

TERMS

1. FUNDING.

1.1 Amount of funding. For the Fiscal Year 2022/23, the City will provide funding to Organization in an amount not to exceed \$25,000 (twenty-five thousand dollars) no earlier than 90 days prior to the event. City will also provide in-kind services in an amount not to exceed \$13,000 (thirteen thousand dollars).

1.2 Use of funding. Organization warrants that the \$25,000 granted by and received through this Agreement may only be used for providing cultural and entertainment events within the City and as set forth in Recital B. Within 90 days following the event, Organization will provide City a detailed written report that summarizes the use of the funds received including an expense report with copies of receipts, cancelled checks and remittance of unused funds. The in-kind services in an amount not to exceed \$13,000 for the Organization will include City personnel and Sheriff’s Department special event overtime, street sweeping, barricade/traffic cone rental and trailer rental.

1.3 Services. The Organization agrees to provide the services subject to the Conditions of Agreement set forth in Exhibit B (“Conditions”), which is made a part of the Agreement.

2. INDEMNIFICATION. Organization agrees to indemnify, defend (at City's request and with counsel satisfactory to City), and hold City harmless from and against any and all liabilities, claims, actions, causes of action, proceedings, suits, damages, judgments, liens, levies, costs and expenses of whatever nature, including reasonable attorneys' fees and disbursements (collectively, "Claims") arising out of or related to applicant/permittee's acts, errors or omissions, negligence, or wrongful conduct in connection with this permit. For purposes of this condition "City" includes the City of Camarillo's elected and appointed officers, officials, employees, agents, representatives, and volunteers. The provisions of this section do not apply to Claims occurring as a result of the City's sole negligence or willful acts or omissions.

3. INSURANCE. Organization agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance coverages listed in Exhibit C (Insurance), which is made a part of this Agreement. All insurance policies are subject to approval by City as to form and content. These requirements are subject to amendment or waiver if so approved in writing by the City Manager or City Attorney.

4. EFFECTIVE DATE. This Agreement is effective as of the date that it is fully executed by all parties and approved by the Camarillo City Council ("Effective Date").

5. TERMINATION. The City may terminate this Agreement, with or without cause, at any time by written notice of termination to the Organization. In the event such notice is given, the Organization must cease immediately the performance of all Services on behalf of the City. The Organization may terminate this Agreement at any time upon 30 days prior written notice of termination to the City.

6. NOTICES. All notices shall be mailed by U.S. Mail and by email to the below listed addresses, or to such other addresses as may be designated by written notice. These addresses may be used for delivery of service of process.

CITY: City of Camarillo
Attn: Mark Uribe, Interim Director of Finance
601 Carmen Drive, Camarillo, CA 93010
muribe@cityofcamarillo.org

ORGANIZATION: Pleasant Valley Recreation & Park District
Attn: Mary Otten
1605 E. Burnley Street, Camarillo, CA 93011
motten@pvrpd.org

7. AUTHORITY TO EXECUTE. The person or persons executing this Agreement on behalf of each party warrants and represents that the person or persons have the authority to execute this Agreement on behalf of their party (whether the party is a corporation, partnership, or business entity) and warrants and represents that they have the authority to bind all parties to the performance of its obligations hereunder.

8. NO PARTNERSHIP OR JOINT VENTURE. This Agreement does not constitute and will not be construed as constituting a partnership or joint venture between the Parties.

9. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

10. SEVERABILITY. In case any part, term, portion or provision of this Agreement is determined to be illegal, invalid or unenforceable, the remaining parts, terms, portions and provisions shall remain valid, enforceable, and in full force and effect.

11. AMENDMENT. This Agreement may only be amended by written instrument, executed by all parties.

12. CALIFORNIA LAW. This Agreement will be construed and interpreted pursuant to the laws of the State of California. Venue for any litigation concerning this Agreement shall be in the Superior Court for the County of Ventura, California.

13. RECITALS AND EXHIBITS. The foregoing recitals and exhibits are incorporated herein by reference into this Agreement.

14. COMPLIANCE WITH ALL LAWS. Organization warrants that it will comply with all federal, state, and local laws in the performance of this Agreement.

15. INTEGRATION. This Agreement reflects the entirety of the terms and understandings between the parties and shall supersede all prior or contemporaneous oral or written understandings, statements, representations or promises between the parties concerning the matters contained herein. This Agreement has been negotiated in good faith and each party warrants and represents that in executing this Agreement, they are not relying upon any representation, promise, inducement or statement made in negotiation that has not been included in the terms of this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement as set forth below.

“Organization”¹

Date: _____

Mary Otten
General Manager

Date: _____

Katlyn Simber-Clickener
Recreation Services Manager

¹ If a corporation, two officers must sign.

“City”

Date: _____

Greg Ramirez
City Manager

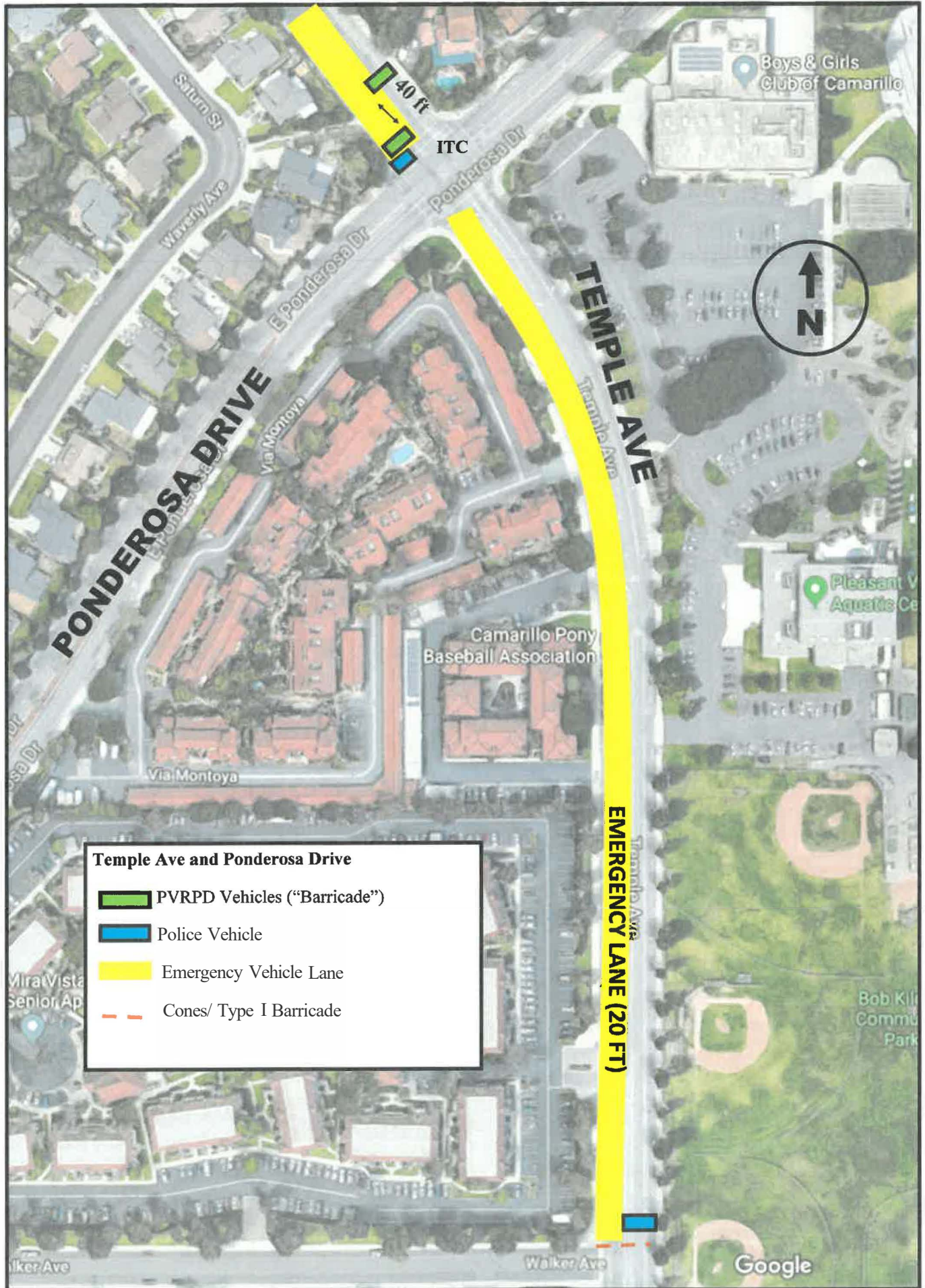
Approved as to form.

Brian A. Pierik
City Attorney

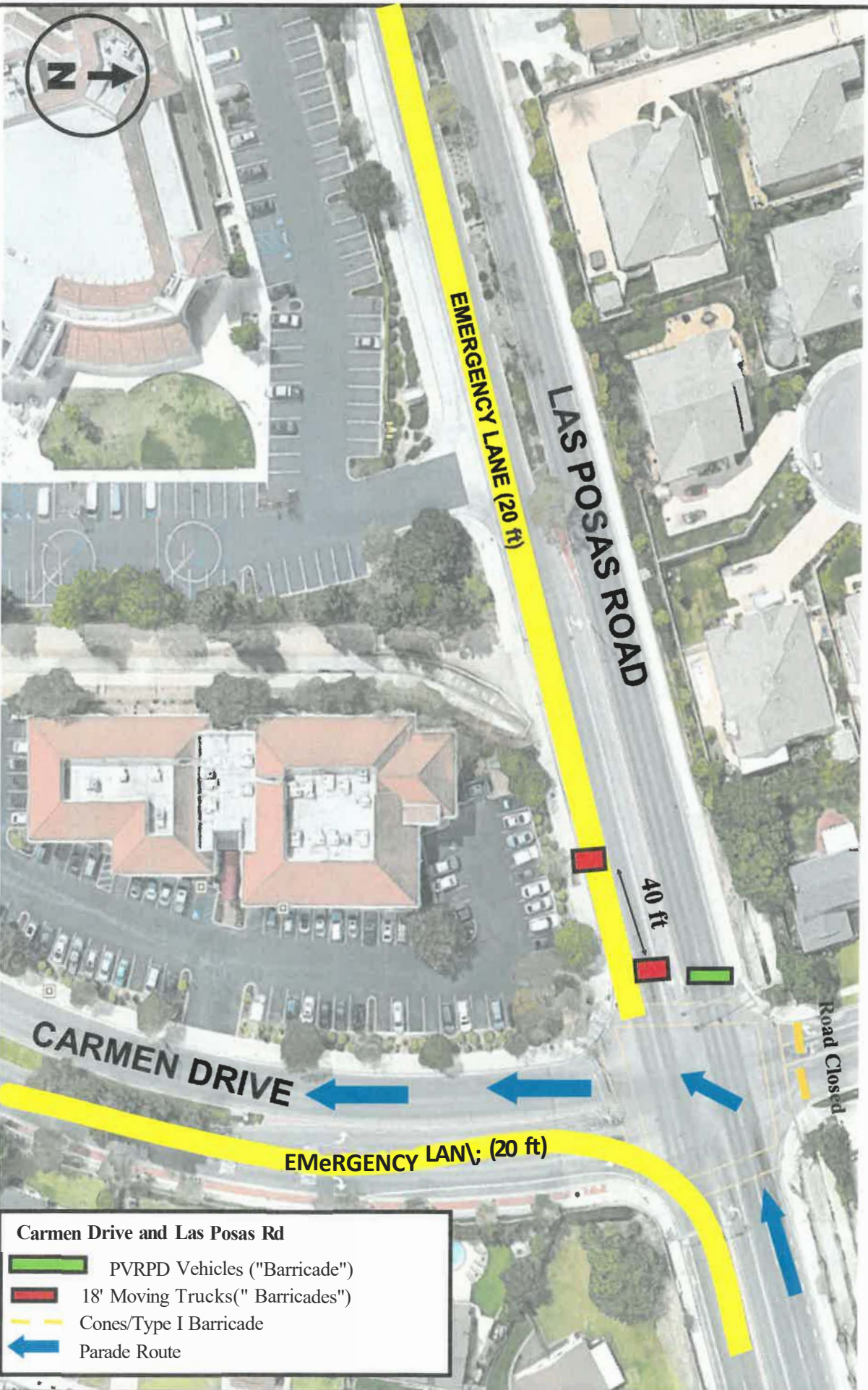
DRAFT





Traffic Control Plan

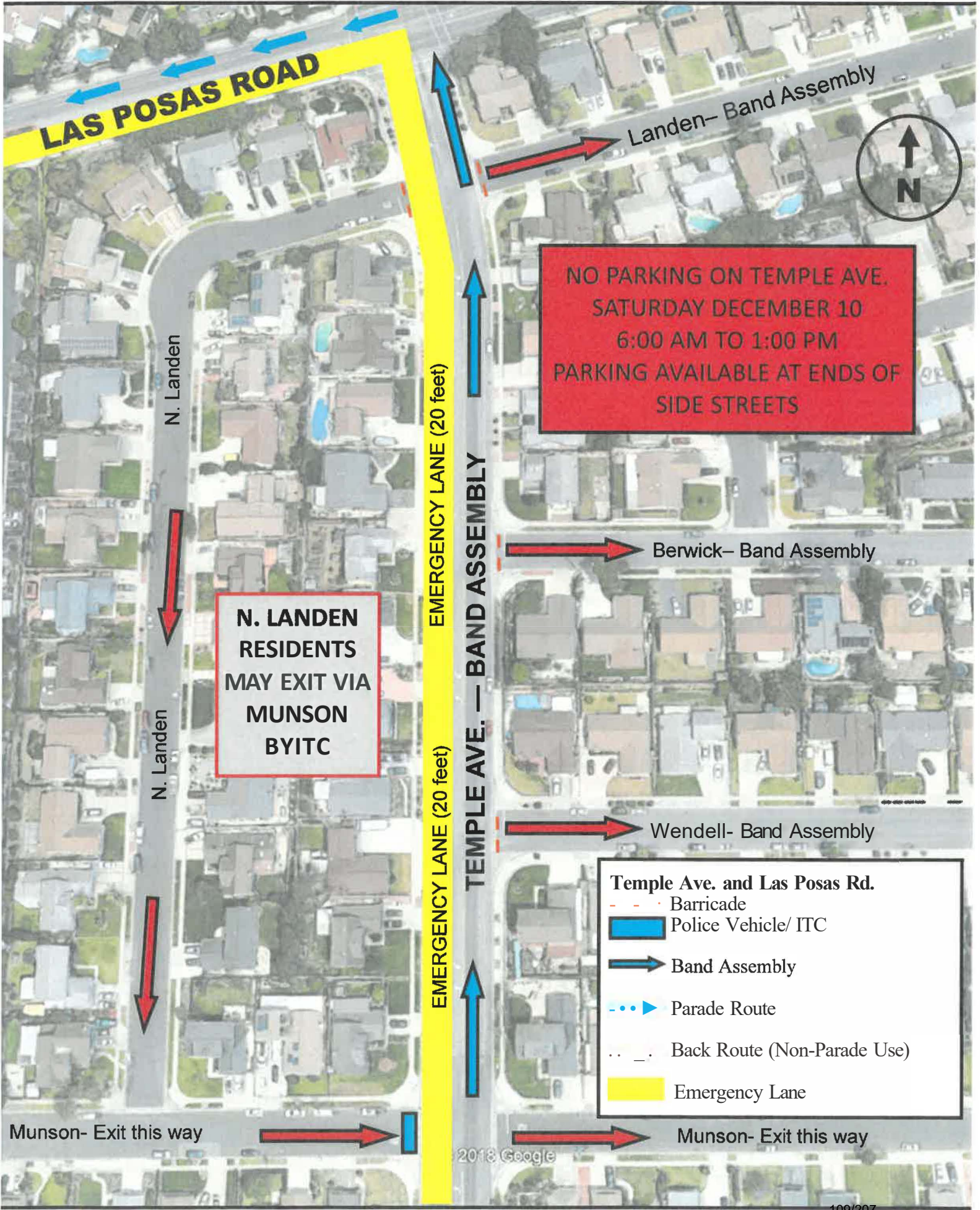








- Carmen Drive and Las Posas Rd**
-  PVRPD Vehicles ("Barricade")
 -  18' Moving Trucks ("Barricades")
 -  Cones/Type I Barricade
 -  Parade Route



LAS POSAS ROAD

Landen- Band Assembly






**NO PARKING ON TEMPLE AVE.
SATURDAY DECEMBER 10
6:00 AM TO 1:00 PM
PARKING AVAILABLE AT ENDS OF
SIDE STREETS**

**N. LANDEN
RESIDENTS
MAY EXIT VIA
MUNSON
BYITC**

Berwick- Band Assembly

Wendell- Band Assembly

- Temple Ave. and Las Posas Rd.**
- - - Barricade
 -  Police Vehicle/ ITC
 -  Band Assembly
 - . . . > Parade Route
 - .. _ . Back Route (Non-Parade Use)
 -  Emergency Lane

EMERGENCY LANE (20 feet)

EMERGENCY LANE (20 feet)

TEMPLE AVE. — BAND ASSEMBLY

Munson- Exit this way

Munson- Exit this way

2022 Christmas Parade Complete Schedule - **DRAFT** - Updated 9/21/22

Time	Task	Location	Personnel
5:00AM	Barricades Dropped off	Zone 1 & Zone 2	Miguel Heredia
	Event Manager arrives at Community Center	Community Center	Briana Ramos
5:30AM	Sheriff Briefing-Zone 1	Camarillo PD Community Room	Sgt. Daniel Gonzales
	Filming Crew arrives at Las Posas and Arneill	Las Posas and Arneill	John Fletcher
	Santa's Village vendors begin to arrive	Community Center	Katlyn Simber-Clickener
6:00AM	Roads Closed	Zone 1-Parade Prep Area	Sheriff's Personnel
	ITC-Burnley Staff put barricade across Regent	Community Center	Mary Otten
7:30AM	Sheriff Briefing-Zone 2	Camarillo PD Community Room	Sgt. Daniel Gonzales
	Band Check-In Begins	Aquatic Center	Dylan Gunning
	Float & Specialty Report Times Begins	Temple and Aloha	Macy Trueblood
8:00AM	End of Santa's Village vendor check-in	Community Center	Katlyn Simber-Clickener
	Equestrian Check-In opens	Beverly and Merced	Lanny Binney
	Roads Closed	Zone 2- Parade Route	Sheriff's Personnel
	Auto Check-In begins	Temple and Loma	Lanny Binney
	Float & Specialty Judging begins	Temple and Aloha	Macy Trueblood
8:30AM	VIP Drivers pick up cars	Enterprise Rent-A-Car	VIP Drivers
	Float & Specialty Check-In ends	Temple and Aloha	Macy Trueblood
8:45 AM	Driveway 3 closes until 1:00 PM	Community Center	Katlyn Simber-Clickener
	Band Check-in Ends	Aquatic Center	Dylan Gunning
	VIP shutting to Auto Check-In	Community Center	VIP Drivers
	Equestrian Check-In ends	Beverly and Merced	Lanny Binney
	Auto Check-In ends	Temple and Loma	Lanny Binney
9:00AM	Santa's Village begins	Burnley and Brently	Katlyn Simber-Clickener
	Parade Announcers arrive at Filming	Las Posas and Arneill	John Fletcher
	Band Review Times begin	Temple and Los Nogales	Dylan Gunning
9:05AM	VIP drivers arrive at Auto Check-in	Las Posas and Loma	VIP Drivers
9:15 AM	Band Review Times ends	Temple and Los Nogales	Dylan Gunning
	Christmas Parade start	Temple and Las Posas	Bob Cerasuolo
10:00AM	Filming begins	Las Posas and Arneill	John Fletcher
	Roads Open	Zone 1-Parade Prep Area	Sheriff's Personnel
11:30-12:00 PM	Barricades picked up	Zone 1-Parade Prep Area	Miguel Heredia
12:00:00 PM	Driveway 3 opens for exit onto Brently	Burnley and Brently	Katlyn Simber-Clickener
1:00 PM	Roads Open	Zone 2- Parade Route	Sheriff's Personnel
1:30 PM	Barricades picked up	Zone 2- Parade Route	Miguel Heredia
2:00 PM	Santa's Village ends	Community Center	Katlyn Simber-Clickener

Parade Emergency Contact List -PARADE 2022

Contacts on this list should only be called in the event of an emergency. List is in priority order. All other communications made through two-way radios available with unit directors.

Briana Ramos	Event Manager	(805) 432-0221
Katlyn Simber-Clickener	Rec Manager	(661) 992-1987
Bob Cerasuolo	Park Manager	(805) 432-1906
Justin Kiraly	Admin Manager	(805) 815-8710
Mary Otten	General Manager	(805) 208-2883

Parade Emergency Contact List -PARADE 2022

Contacts on this list should only be called in the event of an emergency. List is in priority order. All other communications made through two-way radios available with unit directors.

Briana Ramos	Event Manager	(805) 432-0221
Katlyn Simber-Clickener	Rec Manager	(661) 992-1987
Bob Cerasuolo	Park Manager	(805) 432-1906
Justin Kiraly	Admin Manager	(805) 815-8710
Mary Otten	General Manager	(805) 208-2883

Parade Emergency Contact List -PARADE 2022

Contacts on this list should only be called in the event of an emergency. List is in priority order. All other communications made through two-way radios available with unit directors.

Briana Ramos	Event Manager	(805) 432-0221
Katlyn Simber-Clickener	Rec Manager	(661) 992-1987
Bob Cerasuolo	Park Manager	(805) 432-1906
Justin Kiraly	Admin Manager	(805) 815-8710
Mary Otten	General Manager	(805) 208-2883

Parade Emergency Contact List -PARADE 2022

Contacts on this list should only be called in the event of an emergency. List is in priority order. All other communications made through two-way radios available with unit directors.

Briana Ramos	Event Manager	(805) 432-0221
Katlyn Simber-Clickener	Rec Manager	(661) 992-1987
Bob Cerasuolo	Park Manager	(805) 432-1906
Justin Kiraly	Admin Manager	(805) 815-8710
Mary Otten	General Manager	(805) 208-2883

December 10, 2022

2022 Camarillo Christmas Parade Street Closing Schedule

Closure Starts Closure Ends
6:00 a.m. to 1:00 p.m.

Band Review & Staging Area

Temple Ave./Ponderosa Rd. to Las Posas Rd.
Only band buses allowed through at Temple & Ponderosa

6:00 a.m. to 1:00 p.m.

Parade Staging/Start Area

Las Posas Rd./Arneill Rd. to Loma Dr.

7:00 a.m. to 12:30 p.m.

Float & Specialty Staging Area

Temple Ave. from Las Posas Rd. through the end of Amber Dr. into the
Cul de Sac
Temple Ave. and Aloha St. past Corte Caballos
Corte Olmo, Corte Tela, Paseo Yolo, Calaveras Dr., & W. Via Corza

Equestrian Staging Area

Beverly Dr. from Las Posas Rd. to Merced Dr.

7:00 a.m. to 2:00 p.m.

Las Posas Rd.: Arneill Rd. to Lantana St.

7:00 a.m. to 1:00 p.m.

Carmen Dr.: Tamarix St. to City Hall Parking Lot
Ponderosa Rd. at Carmen Drive Intermittent Traffic Control (ITC)

7:00 a.m. to 2:00 p.m.

Burnley St.: Carmen Dr. to Brently St.

8:00 a.m. to 3:00 p.m.

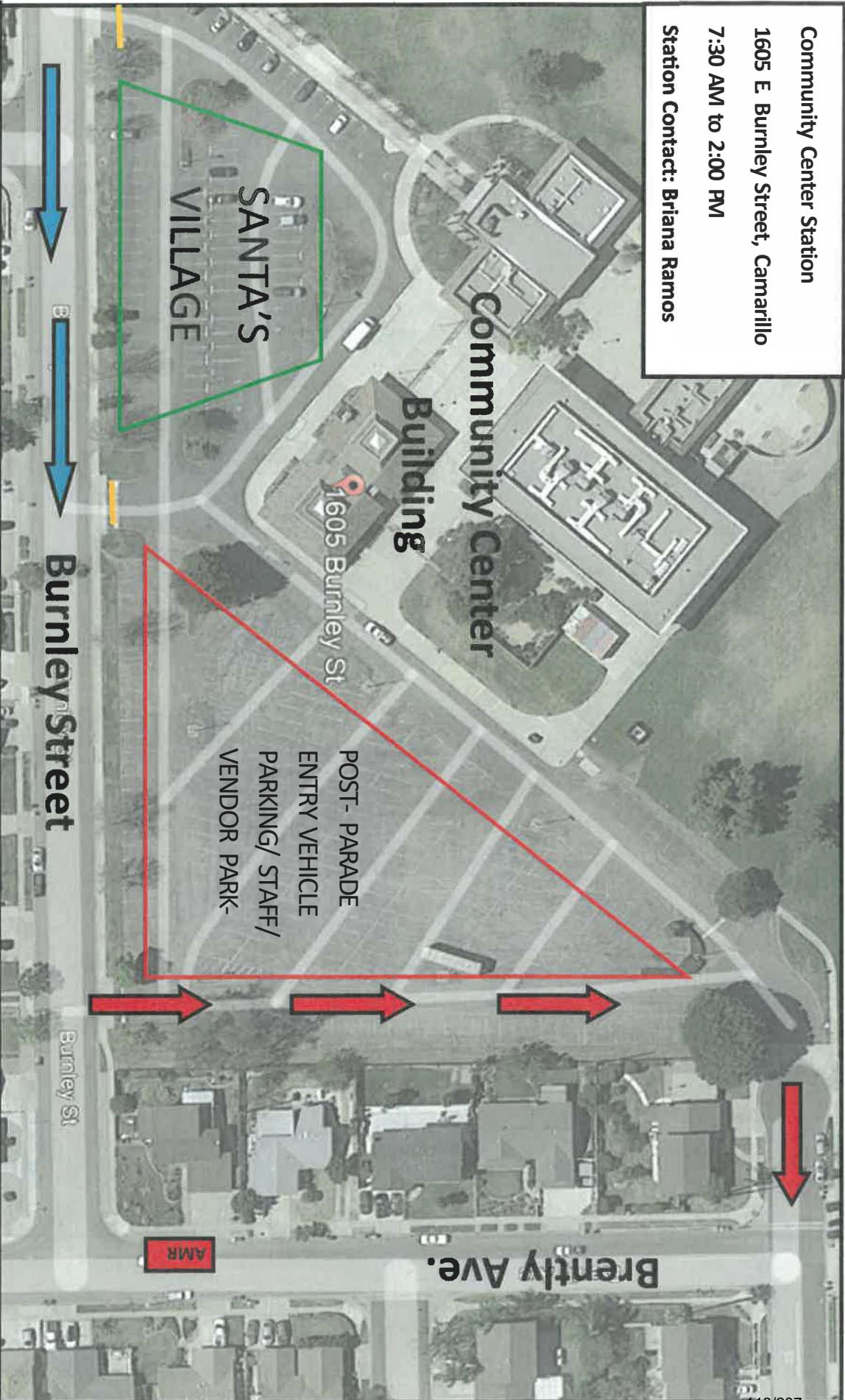
Community Center: Parking Lot **(Vendor and Staff parking Only)**

7:00 a.m. to 1:30p.m.

Ponderosa Rd. at Temple Ave. ITC for band vehicles only

- Please read the above schedule, review the enclosed map and make the appropriate parking arrangements.
- Streets may open up earlier than posted as parade passes.
- Parking is not allowed on: Temple Avenue from Las Posas Rd. to above Amber Drive; Burnley St. -Carmen to Brently St. and all other streets listed above.
- Do NOT attempt to drive your vehicle on Temple Ave. if your vehicle is not part of a parade entry

Community Center Station
 1605 E Burnley Street, Camarillo
 7:30 AM to 2:00 PM
 Station Contact: Briana Ramos



-  = Parade Route
-  = Parade Exit Route



= Santa's Village

= Parade entry/ Staff/ Vendor Parking

= Barricade

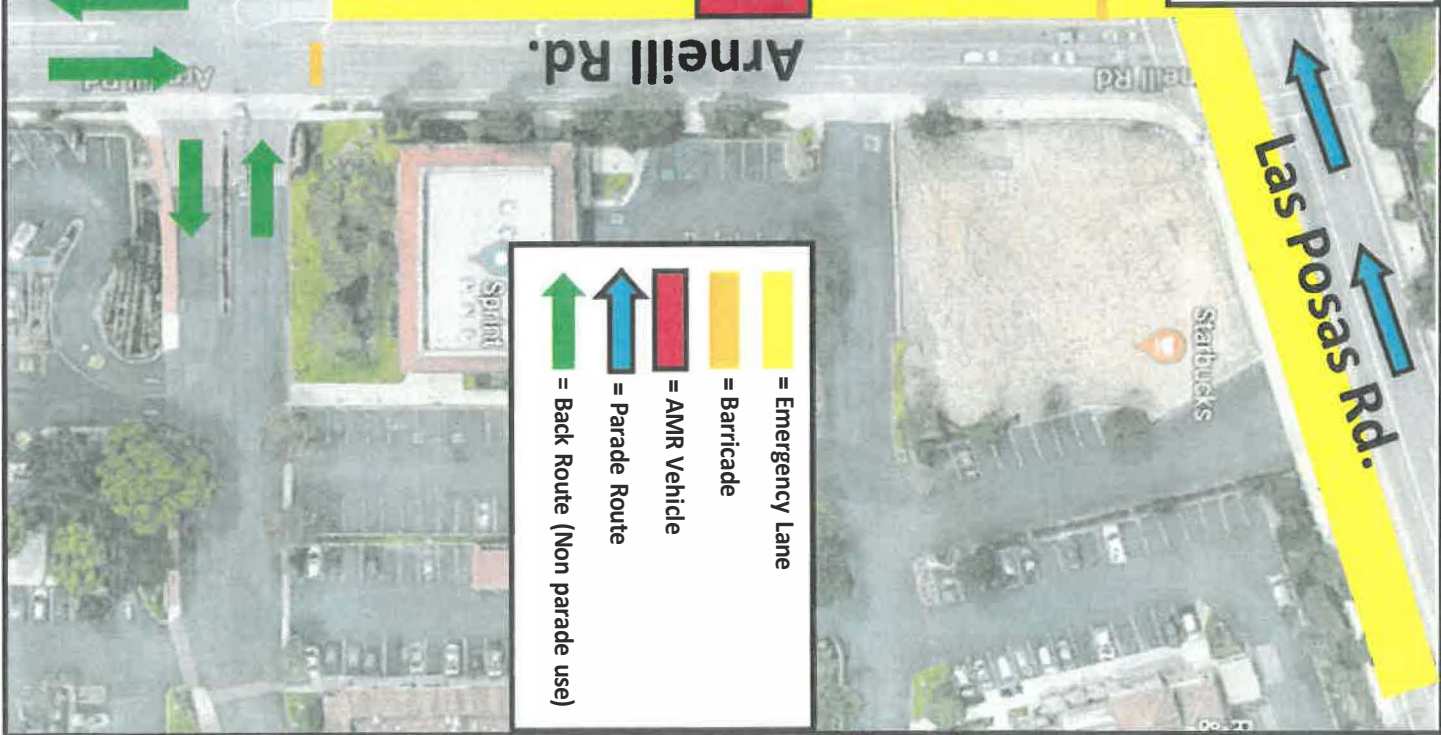







= AMR Vehicle

Arneill Rd. Parade Station

SB side of Arneill Rd. behind. barricades

Station contact: Connor Soudani



-  = Emergency Lane
-  = Barricade
-  = AMR Vehicle
-  = Parade Route
-  = Back Route (Non parade use)

Pleasant Valley Aquatic Center Station

1030 Temple Ave, Camarillo

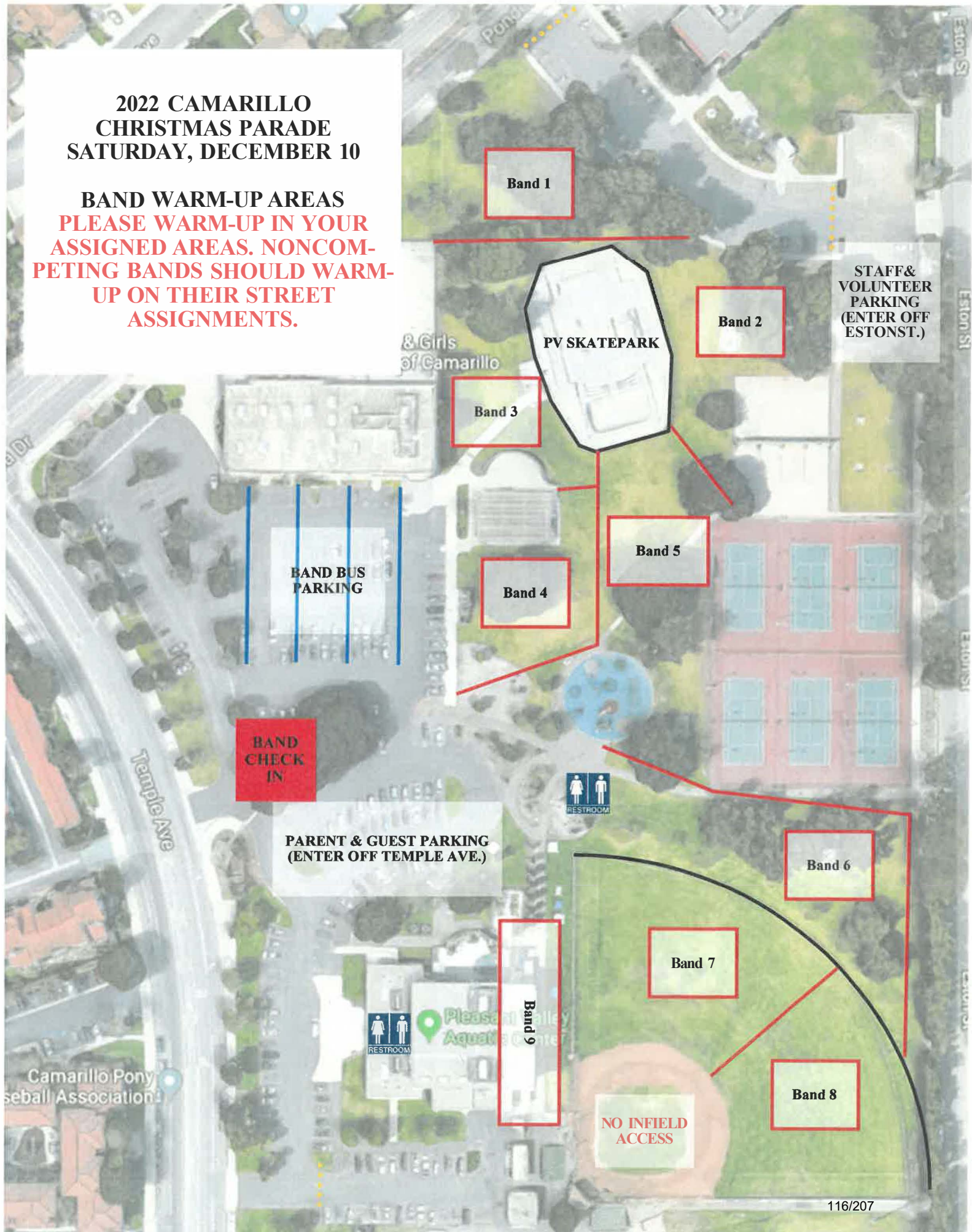
7:30 AM to 11:00 AM

Station Contact: Dylan Gunning



**2022 CAMARILLO
CHRISTMAS PARADE
SATURDAY, DECEMBER 10**

**BAND WARM-UP AREAS
PLEASE WARM-UP IN YOUR
ASSIGNED AREAS. NONCOM-
PETING BANDS SHOULD WARM-
UP ON THEIR STREET
ASSIGNMENTS.**



Band 1

Band 2

Band 3

Band 5

Band 4

BAND
CHECK
IN

PARENT & GUEST PARKING
(ENTER OFF TEMPLE AVE.)

Band 6

Band 7

Band 9

Band 8

NO INFIELD
ACCESS

STAFF &
VOLUNTEER
PARKING
(ENTER OFF
ESTON ST.)

PV SKATEPARK

8 Girls
of Camarillo

Temple Ave

Eston St

Eston St

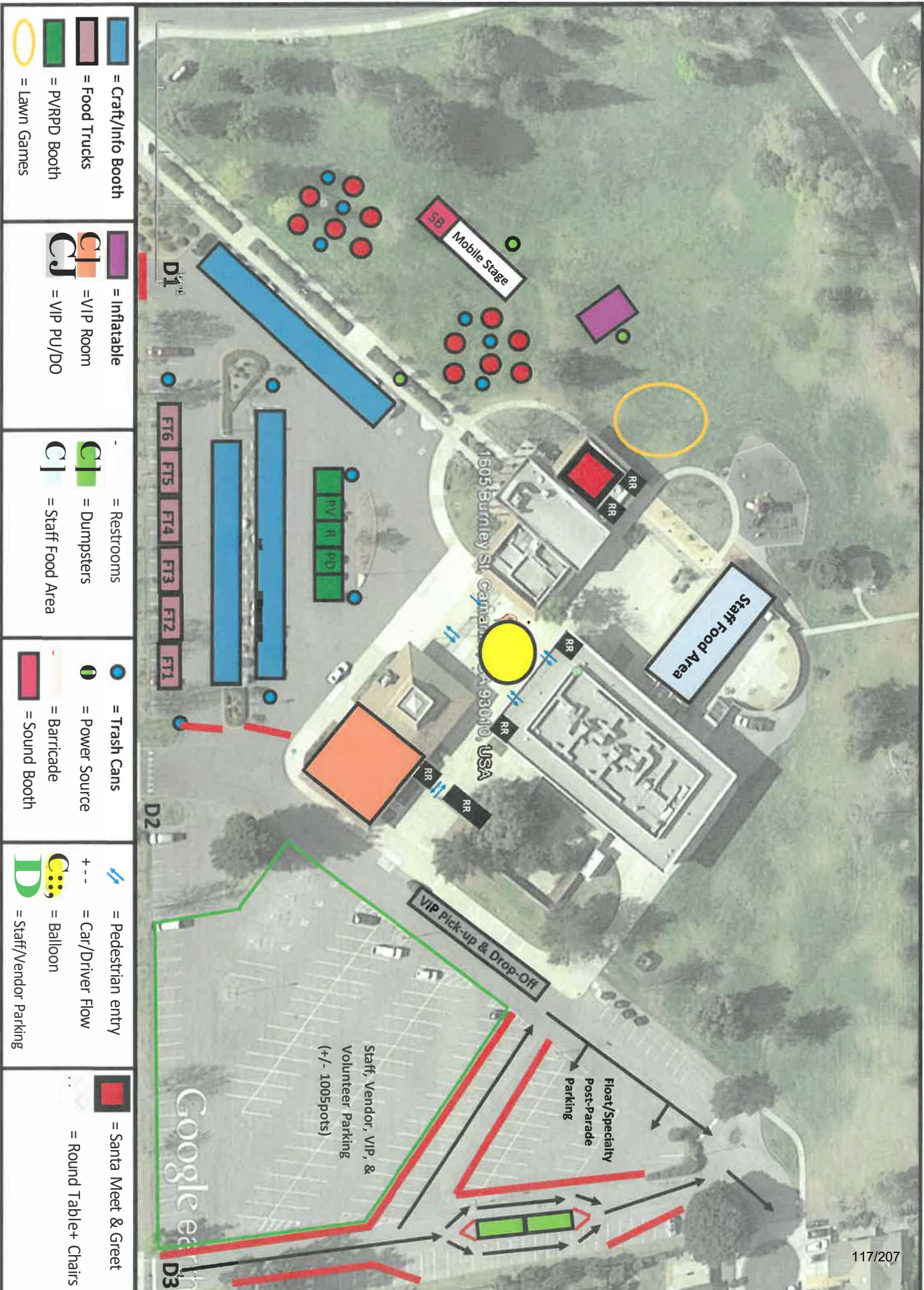
Eston St

Eston St

Camarillo Pony
Baseball Association

Pleasant Valley
Aquatic Center

2022 Santa's Village Layout



- | | | | | | | | | | |
|--|--------------------|--|--------------|--|-------------------|--|--------------------|--|------------------------|
| | = Craft/Info Booth | | = Inflatable | | = Trash Cans | | = Pedestrian entry | | = Santa Meet & Greet |
| | = Food Trucks | | = VIP Room | | = Power Source | | = Car/Driver Flow | | = Round Table+ Chairs |
| | = PVRPD Booth | | = VIP PU/DO | | = Dumpsters | | = Staff Food Area | | = Staff/Vendor Parking |
| | = Lawn Games | | | | = Staff Food Area | | = Sound Booth | | |

Christmas Parade Route Map

 **AUTO Check-in:**
Las Posas Rd. at Loma Dr.

 **BAND Check-in:**
Parking lot of Pleasant Valley Aquatic Center

 **EQUESTRIAN Check-in:**
Beverly Dr. at Merced Dr.

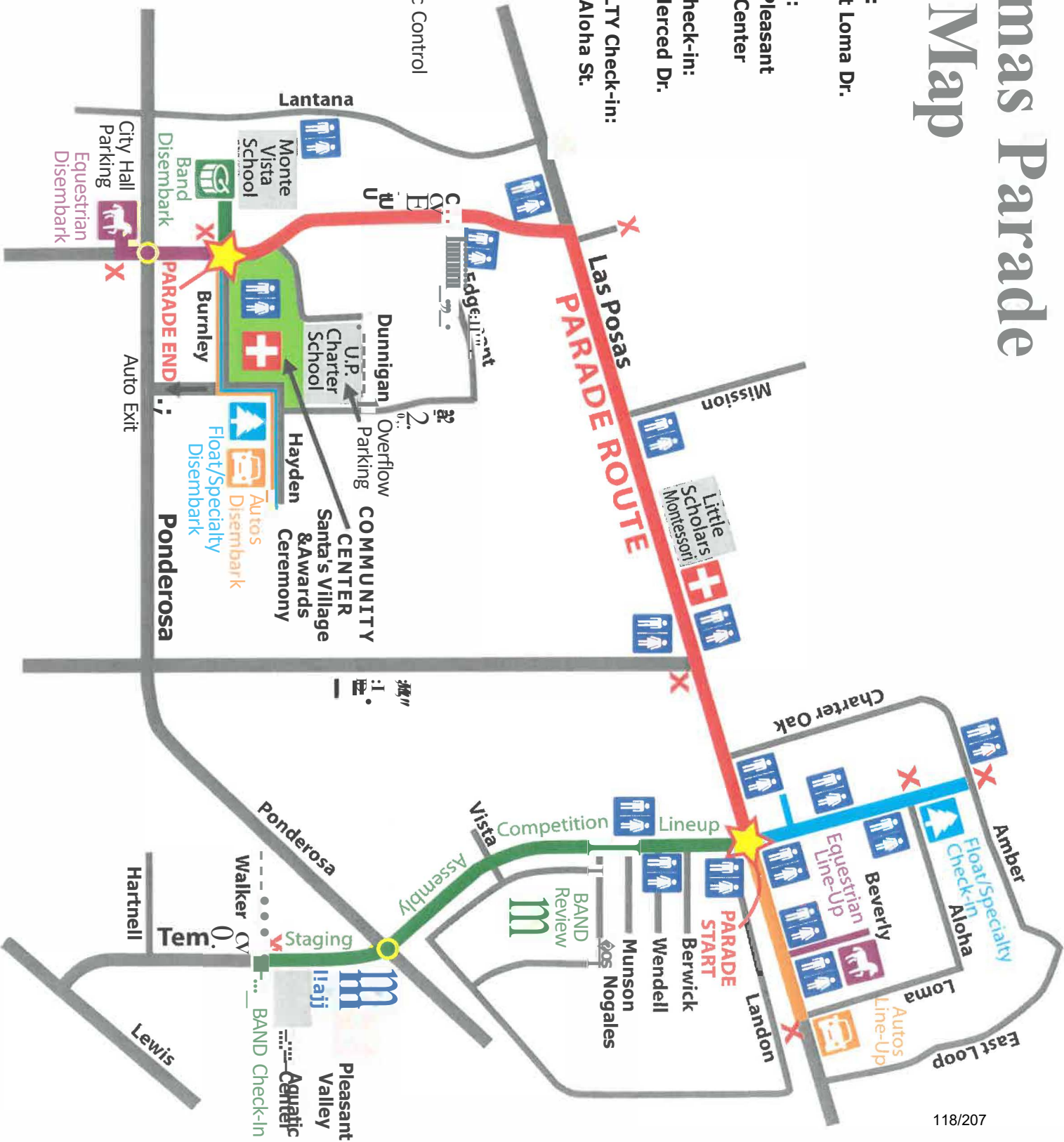
 **FLOAT/SPECIALTY Check-in:**
Temple Ave. at Aloha St.

 **Restroom**

 **First Aid**

 **Intermittent Traffic Control**

 **Road Closure**



www.pvrpd.org

Christmas Para de Route Map

AUTO Check-in:
Las Posas Rd. at Loma Dr.

BAND Check-in:
Parking lot of Pleasant Valley Aquatic Center

EQUESTRIAN Check-in:
Beverly Dr. at Merced Dr.

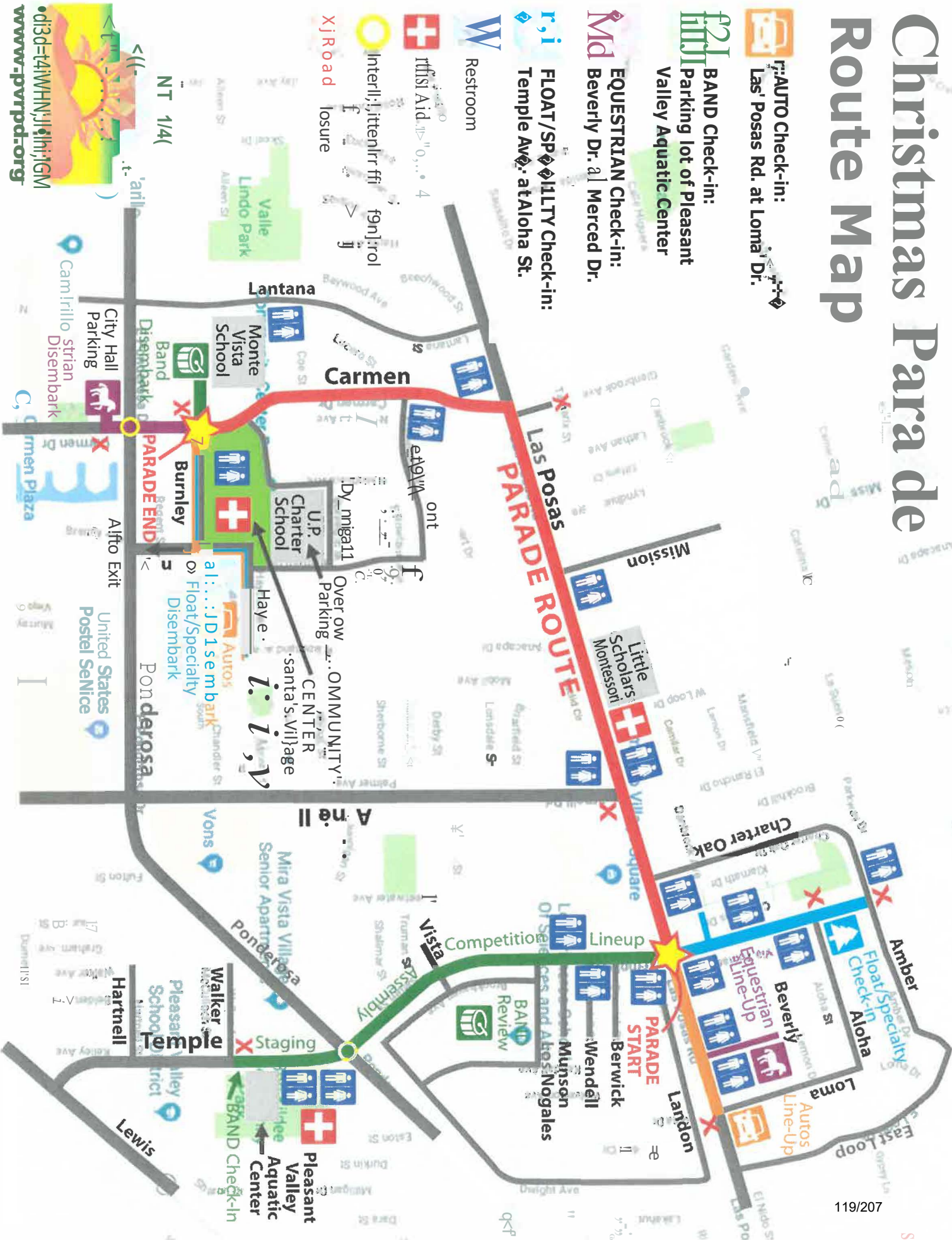
FLOAT/SPECIALTY Check-in:
Temple Ave. at Aloha St.

Restroom

First Aid

Intermittent Closure

Xi Road Closure



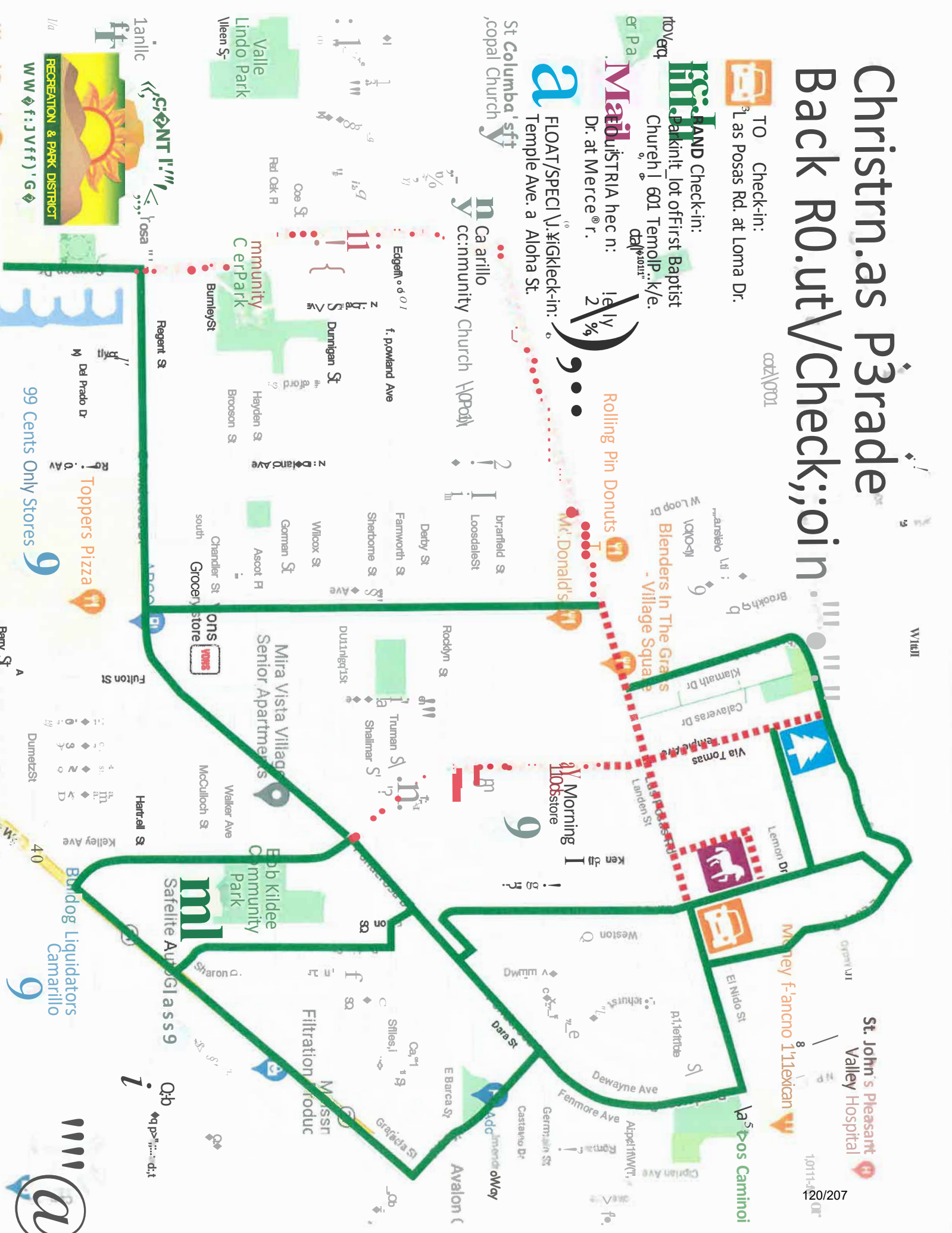
Christrn.as P3rade Back RO.ut V/Check;oin

TO Check-in:
3 Las Posas Rd. at Loma Dr.

Check-in:
Bakinit lot off First Baptist
Church @ 601 Temple P..k/e.

MAI
Dr. at Merce®.r.
FLOAT/SPECI V. Kiggleck-in: 6
Temple Ave. a Aloha St.

Ca arillo
cc:community Church HOP





Pleasant Valley Recreation & Park District

1605 E Bumley St, Camarillo, CA 93010
 Phone: (805) 482-1996 Fax: (805) 482-3468 www.pvrpd.org

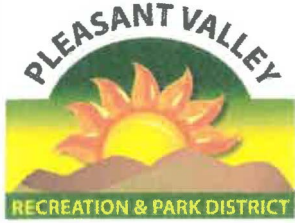
BOARD OF DIRECTORS
 ROBERT KELLEY
 ELAINE MAGNER
 BEV DRANSFELDT
 JORDAN ROBERTS
 MARK MALLOY

GENERAL MANAGER
 MARY OTTEN

Inclement Weather Plan

Entry Type	At Staging Area	If on Parade Route
Bands	Buses drop off participants. Buses will be directed to Monte Vista Middle School after their band has stepped off. If rain begins prior to a bands step off, participants return to Aquatic Center or Boys/Girls Club.	Buses directed to Monte Vista Middle School for pick-up. Participants continue to Monte Vista Middle School to meet buses.
Autos	Exit staging east on Las Posas to Ponderosa or Lewis Road	Exit at Las Posas to Carmen proceed west
Equestrian	Truck and horse trailers will park on Beverly.	Complete route to disembark area with police escort as available.
Floats	Park on Temple in staging area temporarily until notified by parade officials to proceed along parade route to Community Center.	Exit at Carmen and Las Posas or continue to disembarking area.
Specialty & Balloons	Stay in staging area until picked up by responsible party, then follow procedures outlined for floats above.	Vehicle exit at Las Posas and Carmen and proceed west.

SPECIAL NOTE: Anyone wishing to deviate from this plan **MUST** clear his or her alternative plan with a parade Unit Director (i.e. Bands, Floats, Vehicles, Equestrian and Specialty)



Pleasant Valley Recreation & Park District

1605 E. Burnley St., Camarillo, CA 93010
Phone: (805) 482-1996 Fax: (805) 482-3468 www.pvrpd.org

BOARD OF DIRECTORS
ROBERT KELLEY
ELAINE MAGNER
BEV ORANSFELDT
JORDAN ROBERTS
MARK MALLOY

GENERAL MANAGER
MARY OTTEN

2022 Camarillo Christmas Parade Back Route Staging Directions

The following are directions to the parade staging areas. These directions may be used to navigate emergency vehicles for non-parade emergencies between the hours of 6:00 am - 2:00 pm, on December 10.

In the event of an emergency on the parade route during the parade, **EMERGENCY VEHICLES ONLY** may utilize the emergency lanes: SB lanes on Temple Ave. between Ponderosa Dr. and Las Posas Rd., NB lane on Temple Ave. between Las Posas Rd. and Amber Dr., EB lanes on Las Posas Rd. between Loma Dr. and Lantana St., NB lanes on Carmen Dr. between Ponderosa Dr. and Tamarix St.

Directions to Staging Area for Float/Specialty from Temple Ave./Ponderosa Dr. (Non-Semi Trucks):

- Take Ponderosa Dr. east and turn left on Las Posas Rd. Make a right on Loma Dr. Make a left on Aloha St. Check-in is at the corner of Temple Ave. & Aloha.
- Only the parade vehicle is allowed to drive on Temple Ave.

Directions to Staging Area for Float/Specialty from Temple Ave./Ponderosa Dr. (Semi-Trucks and Over-Sized Vehicles from Temple Ave. at Lewis Rd.):

- Take Lewis Road north east to Durkin St. Turn left on Durkin St and follow north. Turn left on Stiles Ave. Turn right on Eston St. Turn right on Ponderosa Dr. Turn left on Shepherd Dr. Turn left on Dwight Ave. Turn right on Loma Dr. Turn right on Las Posas Rd. Turn Left on E Loop. Follow E Loop and turn left at Amber Dr.
- Stop at the corner of Amber Dr. and Temple Ave. Send one person to check-in at the corner of Temple Ave. and Aloha St. After check-in, a representative will walk you to your vehicle staging location.

Directions to Staging Area for Auto and Equestrian Units from Temple Ave./Ponderosa Rd.

- Auto: Take Ponderosa Dr. east and turn left on Las Posas Rd. Check-in will be on the corner of Las Posas Rd. & Loma for Auto Units.
- Equestrian Units, turn right on Loma Dr. and follow Loma Dr. and turn left at Merced Dr.
- Equestrian Units will check in at the corner of Merced Dr. and Beverly Dr. Once checked in, units will be directed to their staging numbers on Beverly Dr.

EXHIBIT B

CONDITIONS OF AGREEMENT

1. **The City of Camarillo (“City”) is entering into Community Event Funding Agreement CC 2022-210 (“Agreement”) with the Pleasant Valley Recreation and Park District (PVRPD) to host the Annual Camarillo Christmas Parade & Santa’s Village community event, on Saturday, December 10, 2022, from 10 a.m. until 1 p.m., in accordance with the Parade Route and Traffic Control Plan (Exhibit A), Conditions of Agreement included herein (Exhibit B), and Insurance requirements (Exhibit C) set forth in the Agreement.**
2. In the event that it rains, requiring a cancellation, the Organization will be permitted to postpone the event for up to 30 days, upon written notice to the City, specifying the proposed date at least five (5) days before the event.
3. Organization is responsible for obtaining all necessary permits from all other applicable agencies and jurisdictions, including the Ventura County Fire Department, Ventura County Environmental Health, and Ventura County Animal Services.
4. Should City determine it is necessary to take legal action to enforce any of the provisions of these permit conditions, and such legal action is taken, the Organization will be required to pay any and all costs of such legal action, including reasonable attorney’s fees, incurred by City, even if the matter is not prosecuted to a final judgment or is amicably resolved, unless City should otherwise agree to waive or reduce such fees and costs, or the Organization is the prevailing party in such legal action.
5. Organization is responsible for notifying all participants that compliance with all federal, state, and local laws and ordinances, is required.
6. Alcoholic beverages are not permitted during this event.
7. Gambling is not permitted at this event.

NON-SMOKING REQUIREMENT

8. Smoking is not permitted at any public event (including those held on private property) in the City of Camarillo. This applies to all areas within an event’s permitted site, including parking lots, streets and sidewalks, beginning 60 minutes prior to the event’s start to 60 minutes after its conclusion.
 - a. The Organization must include information about the law in their publicity to ensure maximum compliance with the law. At a minimum, the words, “**SMOKE-FREE EVENT**” must be included in legible, capitalized, bold face type on news releases, flyers, posters, websites and brochures. (Note: 8-point to 12-point type is sufficient for printed materials ranging from 3½” x 8½” to 8½” x 11”—proportionally larger type is required for oversize documents and posters.) A PDF version of the sign is available at www.cityofcamarillo.org and may also be printed in color on 11” x 17” paper.
 - b. The City of Camarillo Community Development Department will provide (free of charge) a sufficient number of two-color, 12” x 18” signs printed with the “No Smoking” symbol and the words, “**THIS IS A SMOKE-FREE EVENT**” for all major access points to each event. These signs must remain posted and visible throughout the duration of the event and should be placed on a mounting substantial enough to withstand wind, rain and crowds.

NOISE / LIVE MUSIC

9. **NOISE:** The provisions of the Noise Ordinance must be complied with. If amplifiers or similar equipment will be used, the maximum sound level permitted at any residential property must not exceed 55 dB(A) from 7 a.m. to 9 p.m. and 45 dB(A) from 9 p.m. to 7

EXHIBIT B

a.m. If concern is raised regarding the sound level of music, it may be required that the sound be modified so as not to be a nuisance to the surrounding residential areas. If a complaint is received for any music or loud noise, the music must be turned down or the loud noise quieted at the request of any Camarillo Police Officer. If a second complaint is received, the music or loud noise is to be shut off, or violators may be asked to leave the event.

- a. All speakers must be directed away from the surrounding neighborhoods to help reduce any noise impact.
 - b. The provisions of the Noise Ordinance must be complied with. Please remind participants to be mindful of any noise generated as they are within residential neighborhoods.
10. **LIVE MUSIC:** The Organization is responsible for the payment of any and all music licensing fees, fines, or penalties that may be assessed upon their musical acts.

SIGNAGE

11. No bandit signs, human signs, balloons, flags, buntings, or pennant flags are permitted. All barriers, signs and/or markings placed must be located in such a manner so as to not constitute a sight distance restriction for the motoring public or pedestrians and must be removed at the conclusion of the event. No off-site signage is allowed. No signs are permitted other than those authorized by the Sign Ordinance and Special Events Ordinance.
- a. Displays, props, equipment, or signage must not be erected in such a manner to block the visibility of the motoring public from entering or exiting the area. Any signs, props, or displays erected must be removed at the conclusion of the event.
 - b. An on-site banner for the special event during the day of the event may contain a maximum of 36 square feet in area and may be no taller than three feet in height.
 - When mounted on post of a fence, the top of the banner may not exceed eight feet in height. If mounted on a building, the banner may not exceed the roofline of the building.
 - The on-site banner must be removed at the conclusion of the event.
12. No signage may be placed within the public right-of-way, including on any light poles and utility poles. No off-site signage is permitted is allowed, unless as specifically approved by the Department of Community Development.
13. All signs, barriers, and/or markings placed on or along the route must be removed at the conclusion of the event.

TRAFFIC/PARKING

14. The public sidewalk must be accessible for pedestrian circulation.
15. The public event must be accessible to persons with disabilities.
16. Participant and event staff parking is to be monitored so that vehicles are not blocking any streets or any entrances/exits and in proper parking areas. A 36-inch minimum aisle pathway(s) must be maintained throughout the event to allow for proper ingress and egress of attendees and staff, and to allow for emergency personnel to easily reach anyone requiring help.
17. Event coordinators must make sure traffic flow does not back up onto drive aisle or streets. If this occurs, event coordinators must stop the event to correct the problem. Event coordinators and/or participants are not to enter roadway for any traffic control. At the request of any Camarillo Police Officer the event must be shut down if needed for the safe

EXHIBIT B

- passage of driver/passengers driving on the roadway and the public involved or attending the event.
18. All vehicles associated with the event must be parked in proper parking areas and must not block access to any of the surrounding uses per the approved parade route and Traffic Control Plan.
 19. Event staff must not stand on streets directing traffic. All traffic control must be done on private property only after the vehicles pull into property.
 20. During each event, the Police Department reserves the right of final approval on all decisions concerning traffic flow and public safety. The Organization may be required to make modifications at the request of the Police Department representatives in order to ensure a safe activity. The Traffic Sergeant of the Camarillo Police Department (or their designee) is the contact person to assist the event representatives in areas of mutual concern.
 21. The ends of the parking area used for the event must be properly barricaded to prevent vehicular traffic driving through the area. At no time may tables or displays with merchandise be used as barricades or be located in such a way to block emergency vehicle access.
 22. All participants must be made verbally aware that they are required to follow all appropriate California Vehicle Code sections and City ordinances regulating pedestrian and motorcycle use of all city/county/state roads. Furthermore, a written reminder of this information must be posted in a location for all participants to see.

TRASH & RECYCLING

23. The Organization is required to ensure that proper containment, cleanup, and removal of any spills are implemented during the entire event. Please see the enclosed attachment for the minimum requirements.
 - a. The entire event area and all parking lots must be completely cleaned at the conclusion of the event, which includes removal of all trash and debris. Containers for trash must be provided around the event area and monitored on a continuous basis to ensure they are emptied and returned in a timely manner. If City trash receptacles are used during the event, must also empty those containers.
 - b. Containers must be provided for recycling with the containers clearly marked for that purpose. Please contact EJ Harrison at 805.647.7786 for further information.
24. As a result of the City Council's adoption of Ordinance 1181, effective on January 1, 2022, food providers, vendors, and event promoters are prohibited from selling or providing prepared food or beverages in any expanded polystyrene (i.e. Styrofoam) food or beverage container, or separately providing such containers. The Organization acknowledges and agrees to enforce and comply with Ordinance 1181.
25. A Large Event-Recycling & Disposal Plan must be submitted to info@sws-inc.com at least 14 days before the start of any event, including the set up day(s) for the event. Any large venue or event must plan for the removal, disposal, and diversion of, and reporting of all recyclables, organics (including food waste) and solid waste. It is required that 50% of all materials be diverted from landfills. Each event is required to account for all materials removed from the site and submit a post-event Recycling & Disposal Report along with hauling receipts from each landfill, facility, or vendor. Report is due by email to info@sws-inc.com 10 days after the event occurs.

EXHIBIT B

INSURANCE

26. Organization must comply with the insurance requirements included in Exhibit C.

BUSINESS LICENSE

27. Immediately upon receipt of this approval of this Agreement, the Organization, including a charitable or non-profit organization, is required to contact the Camarillo Business Tax Division at 805.388.5330 and provide the name, address, and phone number of all event/party vendors. Vendors include but are not limited to the following: independent contractors, sales and/or beauty consultants, photographers, suppliers, entertainers, caterers, etc. that may conduct seminars, provide services, sell a product, solicit for business with business cards, flyers, and/or supply or lease equipment, tents, tables, equipment, etc. Moreover, the Organization must provide any other information which the Business Tax Division may require.
- a. **VENDORS** must have a valid City of Camarillo Business Tax Certificate (license) for operation of their business during the event. Vendors must keep the business tax certificate, or proof of certificate (receipt), within their possession at the event. In the event not all vendors have submitted applications ten (10) business days prior to the event, the Organization will be liable to the City of Camarillo for a “*special event business tax certificate*.”
 - b. **ORGANIZATION** must apply for a special event business tax certificate for the event. Organization must keep the business tax certificate, or proof of certificate (receipt), within their possession at the event. When the business tax certificate is issued to the Organization, individual *vendors* will be conclusively presumed to be *exempt* from the requirement of obtaining a separate business tax certificate *for the event*.
 - c. **EXEMPTION:** If the Organization is a charitable or non-profit organization and the Organization merely sponsoring an event receives only a percentage of the receipts, or receives a specified amount or fee, then each vendor conducting business at the event must obtain a business tax certificate. The Organization may submit an application that exempts vendors from the requirement of obtaining separate business tax certificates. The burden of proof will be upon the organization or person claiming an exemption.

ENCROACHMENT PERMIT

28. No objects, such as signs, trailers, generators, etc., are permitted in the public right-of-way without a Public Works Department Encroachment Permit (contact Public Works at 805.388.5350 for fee and insurance requirements). Organization must submit a site plan to the Department of Public Works clearly showing where all structures located in the public right-of-way will be placed, the size of each item, and how they will be positioned, i.e. on a Type 1 barricade, etc.

SPILL CLEANUP

29. Dry cleanup methods must be used for all areas to be cleaned; however, if necessary to use water to wash down area, a high-pressure system must be used and the wastewater must be vacuumed up and disposed of properly (not to the storm drain system). All adjacent storm drain inlets must be protected during any wash down events to prevent any discharge to them.
30. Ensure adequate spill cleanup materials are kept in accessible locations and clearly identified. Spill materials can include sandbags, absorbent such as kitty litter, broom and dust pan, gloves and eye protection.
- Clean up leaks and spills immediately.

EXHIBIT B

- Protect/block any adjacent storm drain inlets to prevent spilled material from entry.
- Use a rag for small spills on paved surfaces, a damp mop for general cleanup, and absorbent material for larger spills. If the spilled material is hazardous, then the used cleanup materials are also hazardous and must be sent to either a certified laundry (rags) or disposed of as hazardous waste.
- Never hose down or bury dry material spills. Clean up as much of the material as possible and dispose of properly.

Minor Spills

- Minor spills typically involve small quantities of oil, hydraulic fluid, gasoline, paint, etc. which can be controlled by the first responder at the discovery of the spill.
- Use absorbent materials on small spills rather than hosing down or burying the spill.
- Absorbent materials should be promptly removed and disposed of properly.
- Follow the practice below for a minor spill:
 - Contain the spread of the spill.
 - Recover spilled materials.
 - Clean the contaminated area and properly dispose of contaminated materials.

Semi-Significant Spills

Semi-significant spills still can be controlled by the first responder along with the aid of other personnel such as laborers and the foreman, etc. This response may require the cessation of all other activities.

Spills should be cleaned up immediately:

- Contain spread of the spill.
- Notify the supervisor immediately.
- If the spill occurs on paved or impermeable surfaces, clean up using "dry" methods (absorbent materials, cat litter and/or rags). Contain the spill by encircling with absorbent materials and do not let the spill spread widely.
- If the spill occurs in dirt areas, immediately contain the spill by constructing an earthen dike. Dig up and properly dispose of contaminated soil.
- If the spill occurs during rain, cover spill with tarps or other material to prevent contaminating runoff.

Significant/Hazardous Spills

For significant or hazardous spills that cannot be controlled by personnel in the immediate vicinity, the following steps should be taken:

- Notify the local emergency response by dialing 911. In addition to 911, Organization must notify the proper City officials (805.388.5338). It is the Organization's responsibility to have all emergency phone numbers at the site.
- The services of a spills contractor or a Hazardous Material team should be obtained immediately. Event personnel should not attempt to clean up until the appropriate and qualified personnel have arrived at the job site.

31. The Organization must obtain a building permit from the City of Camarillo Department of Building and Safety for all event stage areas 30 inches or more above grade.

SECURITY/POLICE CONDITIONS

32. Event staff and any required security personnel must be easily recognizable through use of identifiable clothing and/or badges.

EXHIBIT B

33. Proper safety precautions are to be made for all the entertainment and any equipment to prevent injury. Any equipment and/or instruments must have proper lighting and be roped off/barricaded and the cords covered or contained to prevent any tripping hazard. Equipment and/or instruments must not be stored or kept in the parking lot.
34. The event coordinator or assistant coordinator must remain available during the entire event to ensure that all conditions attached to the application are complied with. In the event there is a call for service during the event (fire, ambulance, or law enforcement), the Organization or a representative will meet the responding unit(s) and direct them to the scene as needed. The person in charge will be expected to abide with the decisions of the responding public safety units and assist in implementing those decisions (i.e., clearing a specific area, additional traffic control, or closing the event).
35. If the event has any kind of activity which causes any kind of safety issue, the event must cease until the activity ceases. If it is determined that police officers are required for crowd control or other purposes, officers may work the detail on overtime at the prevailing overtime rate and the Organization may be responsible for those costs.
36. A security plan must be submitted to the Department of Community Development for review at least two weeks prior to the event indicating the type and level of security proposed for the event to provide information and assistance to the public in addition to providing a basic level of control. Please contact the Traffic Sergeant with the Camarillo Police Department at 805.388.5132 with any questions regarding the requirements of the security plan.
37. The Organization will be liable to the City of Camarillo for expenses incurred for extraordinary service to this event.

GENERAL SAFETY CONDITIONS

38. Any children's activities are to be supervised by an adult at all times.
39. Access to a telephone must be maintained so as to report any emergencies in an expedient manner.
40. The area designated for this event is to be properly secured to allow for the safety of the event participants and spectators.
41. Electrical equipment and installations must comply with the current California Electrical Code.
42. If a portable temporary generator is used:
 - It must be isolated from the public by physical guards, fence, or enclosure;
 - All portable temporary generators must be self-grounded to the frame of the generator;
 - If the portable temporary generator is rated for 5,000 watts or more, a licensed electrician must verify the integrity of the bonding connection and post documentation on the generator, or have documentation available, prior to the start time of the Special Event. If the portable temporary generator is rated for less than 5,000 watts, the generator must meet manufacturer's standards and safety requirements;
 - All electrical equipment for the event must be plug-connected through the receptacles mounted on the temporary portable generator.

ROAD CLOSURES

43. On the day of the parade, no roads will be closed prior to 6 a.m. and all roadways will be opened to normal, unrestricted traffic by 2 p.m. Parade committee officials will remain on duty until all participants are gone. Semi-trailer "reviewing stands" will be positioned in the

EXHIBIT B

roadway on the morning of the event and removed immediately after the parade. Stands installed off the roadway may be pre-positioned days prior to the event and removed later, as long as they are not a public nuisance or traffic hazard. The parade “clean-up personnel” shall be of sufficient number to allow the clean-up procedure to keep up with the end of the parade.

44. In order to close the roadway identified above, the Department of Public Works, at the direction of the Police Department, will require pre-positioning of hard barricades, Class I or II barricades, traffic cones, and traffic advisory signs.
45. Road and street closures and their associated barricades will be controlled by the assigned law enforcement personnel. Only emergency, city and marked “Parade Official” vehicles will be allowed inside the barricaded areas prior to the parade. Only parade entries and emergency vehicles will be allowed on the parade route during the actual parade.
46. All roadways will be cleared and opened as soon as practical and safe. Buses, horse trailers, float and parade support vehicles and personal cars will not be left on Temple or Las Posas during or after the parade unless legally parked.
47. The activities are to occur as shown on the enclosed exhibit/site plan with appropriate barricades to exclude vehicular traffic in that area.
48. All road barriers except for hard barricades located in specific locations as requested by the Police Department must be movable by one person without special knowledge or extraordinary effort so that in case of emergency, access can easily be obtained by responding personnel.
49. Participants should be advised that “No Parking” and Tow-Away” zones will remain in effect and will be strictly enforced during the parade. There is to be no street parking along the parade route. The parade committee should make contact with the owners/managers of the large parking areas at either end of the parade route and make arrangements for off-street parking of participant and spectator vehicles. Also, the committee should notify those residents of Temple, Las Posas, Landen, and other streets closed due to the parade of the dates and times of the road closures so they can make alternate plans.
50. An emergency service vehicle lane will be open at all times on all closed roads. All intersections will be kept clear to allow cross traffic prior to, and immediately after, the parade and to allow for emergency vehicle access through the intersection.
51. All barriers, signs and/or markings placed shall not be located in such a manner as to constitute a sight distance restriction for the motoring public or pedestrians and shall be removed at the conclusion of the event. No signs are permitted other than those authorized by the Sign Ordinance.

EXHIBIT B

52. That the Department of Public Works, in accordance with Section 11.20.090(g) of the Municipal Code, authorize the Police Department to temporarily close or establish and post temporary "Tow-Away/No Parking" zones between 6 a.m. and 2 p.m. on the day of the parade. The following streets are included:

Street	Limits
Carmen Drive	Ponderosa Dr to Las Posas (road closure)
Las Posas Road	Lantana to Loma (road closure)
Glenbrook Avenue	Las Posas to Tamarix (road closure)
Temple Avenue	Walker to Amber (road closure, no parking)
Leonard Avenue	McCulloch to Walker (road closure)
Walker Street	Leonard St. To Temple (road closure)
Landen Street (east)	Munson to Temple (road closure)
Landen Street (west)	Temple for 100 feet west
Vista Street	Saturn Av to Brookhaven St (road closure)
Beverly Drive	Las Posas to Merced (road closure)
Via Corza	Temple Av to Calaveras Dr (road closure, no parking)
Aloha Street	Temple Av east to City limit (road closure, no parking)
Amber Drive	100 feet east and west of Temple (no parking)
Corte Olmo	Cul-de-sac (road closure, no parking)
Corte Tela	Cul-de-sac (road closure, no parking)
Paseo Yolo	Temple Av to Calaveras Dr (road closure, no parking)
Calaveras Drive	Paseo Yolo to Via Corza (road closure)
Modesto Avenue	Carmen Dr. to Augusta Av (road closure, no parking)
Burnley Street	Carmen Dr. to Brently Av. (road closure, no parking)
Brently Avenue	Burnley St. for 50 feet south (no parking)
Hayden Street	Brently Av. To end of street westerly (no parking)
Merced Drive	Beverly Dr. to Loma Dr. (road closure, no parking)
Loma Drive	Merced Dr. to Las Posas Rd. (road closure, no parking)
Corte Caballos	From Aloha Street (road closure)

EXHIBIT B

PARADE / EVENT CONDITIONS

53. Vendors may sell their merchandise during the parade with the following conditions:
- They may not be in the street prior to the complete closure of the street by law enforcement personnel.
 - They may sell from the street prior to the parade reaching their location at which time they must leave the street.
 - Once the parade has concluded, they may not re-enter the roadway due to street sweepers operating in the street and the need to re-open the roadway as soon as possible.
54. All participants must be advised in writing early on, and again just prior to the parade, that nothing will be thrown, launched, or given away from any entry during the parade. Nothing should be done to entice spectators, particularly children, into the street or pathway of parade entries.
55. Clearly identified restroom facilities must be located on site, with a sufficient number for handicapped individuals. The number of the temporary restrooms and location must be adequate for the anticipated number of spectators and participants, in accordance with the Special Event Permit but may not be delivered more than 48 hours prior to the scheduled event and must be removed no later than 48 hours following the event unless authorized by the City Manager, or designee.

EXHIBIT C
INSURANCE

1. **Required Insurance.** Before commencing any services, Consultant must procure and maintain in full force and effect during the term of this Agreement the following types of insurance with at least the minimum coverage listed and subject to the applicable additional requirements set forth below:

<u>Type of Insurance</u>	<u>Limits (combined single)</u>
Commercial General Liability	\$2,000,000 / \$4,000,000 Aggregate
Business Automobile Liability	\$2,000,000
Workers' Compensation	Statutory Requirements

2. **Insurance Rating.** All insurance required to be maintained by Consultant must be issued by companies licensed by or admitted to conduct insurance business in the State of California by the California Department of Insurance and must have a rating of A- or better and Financial Size Category Class VII or better by the latest edition of A.M. Best's Key Rating Guide, unless otherwise approved by City's legal counsel.
3. **Commercial General Liability Insurance.** The commercial general liability insurance must meet or exceed the requirements of Insurance Services Office (ISO) form CG 00 01, and must be provided on a per occurrence basis for bodily injury, personal injury, and property damage. The policy must include liability that a) arises out of the ownership, maintenance, or use of real property; b) arises out of operations away from the business premises by employees or agents of the insured; c) includes contractual liability that has not been amended; d) arises out of the products manufactured, distributed, or sold; and e) arises out of operations that have been completed away from the premises. The insurance must be on an "occurrence" not a "claims made" basis. Defense costs must be paid in addition to limits. There must be no cross-liability exclusion for claims or suits by one insured against another. **The insurance must include a waiver of subrogation applicable to the insurance or self-insurance, a primary and non-contributory endorsement, and an additional insured endorsement, all in favor of the City, its officers, employees and agents, and volunteers.** Any endorsement restricting standard ISO "insured contract" language will not be accepted.
4. **Business Automobile Insurance.** The business automobile insurance coverage must be at least as broad as ISO Business Auto Coverage form CA 00 01, covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with the services to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount stated above per combined single limit for each accident. **The insurance must include a waiver of subrogation applicable to the insurance or self-insurance, a primary and non-contributory endorsement, and an additional insured endorsement, all in favor of the City, its officers, employees, agents, and volunteers.**
5. **Workers' Compensation.** If Consultant has any employees, Consultant must maintain Workers' Compensation Insurance (statutory limits) and Employer's Liability Insurance (with limits of at least \$1,000,000). **The insurance must include a waiver of subrogation endorsement in favor of City, its officers, employees, agents, and volunteers.**

- 6. Umbrella or Excess Liability Insurance.** If an excess or umbrella liability policy is used to meet minimum limit requirements, the insurance must provide coverage at least as broad as specified for the underlying coverages. Any such coverage provided under an umbrella or excess liability policy must include a “drop-down provision” requiring the policy to respond in the event that any primary insurance that would otherwise have applied proves to be uncollectable in whole or in part for any reason. Coverage must be provided on a “pay-on-behalf” basis, with defense costs payable in addition to policy limits. There may be no cross-liability exclusion precluding coverage for claims or suits by one insured against another. If Consultant obtains and maintains an excess liability policy, such policy must be excess over commercial general liability, automobile liability, and employer’s liability policies. Such policy or policies must include working that the excess liability policy follows the terms and conditions of the underlying policies. Coverage must be applicable to all insureds under the primary policies. **The insurance must include a waiver of subrogation applicable to the insurance or self-insurance, a primary and non-contributory endorsement, and an additional insured endorsement, all in favor of the City, its officers, employees and agents, and volunteers..** The scope of coverage provided is subject to approval of City following receipt of the required proof of insurance.
- 7. Deductibles and Self-Insured Retention.** Any deductibles or self-insured retentions applicable to the insurance policies required under this Agreement must be declared to and approved by City. In no event may any required insurance policy have a deductible, self-insured retention or other similar policy provision in excess of \$50,000 without prior written approval by City in its sole discretion. At the option of City, either the insurer will reduce or eliminate such deductibles or self-insured retentions with respect to the City’s additional insureds or Consultant will procure a bond guaranteeing payment of any losses, damages, expenses, costs or settlements up to the amount of such deductibles or self-insured retentions.
- 8. Certificates of Insurance and Endorsements; Notice of Termination or Changes to Policies.** Prior to commencing any services under this Agreement, Consultant must file with the City certificates of insurance and endorsements evidencing the existence of all insurance required by this Agreement, along with such other evidence of insurance or certified copies of policies as may reasonably be required by City. These certificates of insurance and endorsements must be in a form approved by the City’s legal counsel. Consultant must maintain current certificates and endorsements on file with City during the term of this Agreement reflecting the existence of all required insurance. Each of the certificates must expressly provide that no material change in the policy, or termination or cancellation of the required coverage, will be effective except upon 30 days’ prior written notice to City (except for nonpayment for which a 10-day notice is required). The delivery to City of any certificates of insurance or endorsements that do not comply with the requirements of this Agreement will not waive the City’s right to require compliance. In the event that Consultant’s policies are materially changed, Consultant must provide the City with at least 30 days’ prior written notice of the applicable changes. City reserves the right to require complete, certified copies of all required insurance policies at any time.
- 9. Failure to Maintain Required Insurance.** If Consultant, for any reason, fails to have in place at all times during the term of this Agreement all of the required insurance coverage, the City may, but is not obligated to, obtain such coverage at Consultant’s expense and deduct the cost from the sums due Consultant. Alternatively, City may terminate the Agreement.

- 10. Effect of Coverage.** The existence of the required insurance coverage under this Agreement will not be deemed to satisfy or limit Consultant's indemnity obligations under this Agreement. Consultant acknowledges that the insurance coverage and policy limits set forth in this Agreement constitute the minimum coverage and policy limits required. Should any coverage carried by the Consultant or any subcontractor of any tier have limits of liability that exceed the limits or have broader coverage than required in this Agreement, those higher limits and that broader coverage are deemed to apply for the benefit of any person or organization included as an additional insured and those limits and broader coverage will become the required minimum limits and insurance coverage in all sections of this Agreement. Any insurance proceeds available to City in excess of the limits and coverages required by this Agreement, and which is applicable to a given loss, must be made available to City to compensate it for such losses.
- 11. Required Insurance for Subconsultants/Subcontractors.** Consultant agrees to ensure that any subconsultants/subcontractors providing services under this Agreement provide the same minimum insurance coverage and endorsements required of Consultant. Consultant agrees to review and monitor all such coverage and assumes responsibility for ensuring that such coverage is provided in conformity with the requirements of this Agreement.
- 12. Right to Revise Insurance Specifications.** City reserves the right to change the amounts and types of insurance required by giving Consultant at least 90 days advance written notice of such change. If such change results in substantial additional cost to Consultant, the parties may renegotiate Consultant's compensation.
- 13. Timely Notice of Claims.** Consultant must give City prompt notice of claims made of lawsuits initiated that arise out of or result from Consultant's performance under this Agreement, and that involve or may involve coverage under any of the required liability insurance policies.

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Bob Cerasuolo, Park Services Manager

DATE: December 1, 2022

**SUBJECT: CONSIDERATION AND APPROVAL OF BID AWARD
FOR THE DEMOLITION OF THE FREEDOM PARK
POOL**

SUMMARY

The District Board has set aside Quimby funds in the amount of \$1,400,000 to design and build a Pickleball Complex. The Freedom Pool renovation project would allow the District to utilize land that has been inactive for the past 19 years.

BACKGROUND

The District has owned the land that Freedom Park Pool occupies since November 17, 1976, however the Freedom Pool was built in 1949. The District operated the Freedom Park Pool until its' permanent closure in 2003 due to increased state and local requirements to operate the outdoor pool and based on the fact the District only operated the pool for approximately three months during the summer at a cost of \$95,000 annually.

At the April 7, 2021 District Board meeting, staff presented multiple short-term, mid-term, and long-term solutions to accommodate the continued growth of pickleball within the District. The Board of Directors authorized the General Manager to convert one (1) tennis court at Pitts Ranch Park and one (1) tennis court at Springville Park into dual/multi-use courts. There was further discussion related to long-term solutions which involved the conversion of the Freedom Park pool into a pickleball complex. As part of the FY 2021/2022 budgeting process, the Board approved a budget allocation of \$1.4M in Quimby fees for the Freedom Park pool pickleball conversion project. This project will include but not be limited to the Freedom pool demolition, design and master plan for the pool and this portion of the land swap area.

On December 2, 2021, the District Board approved a professional service agreement with Lauterbach and Associates Inc. for the architectural design services and community input phase for the Freedom Park Pickleball renovation project.

Staff has been working with AGS Soils Engineering for the soils study, and a Land Surveyor (MNS) for the actual property lines.

ANALYSIS

At the October 5, 2022 Board meeting, a Request for Bid along with bid specifications for the demolition of the Freedom Park Pool was approved. Staff held a mandatory job walk on October 25, 2022, and eleven (11) contractors attended, three (3) of the contractors were not eligible to bid on this because their contractor license didn't meet the bid specifications. All bids were due on November 9, 2022 at 10:00 a.m. The District received five (5) bids for this project. The bids ranged from \$109,721 up to \$490,000 with the low bidder being Standard Demolition Inc.

Once all the Lead and Asbestos have been mediated and the buildings and pool have been leveled to the ground, staff will be able to start the next phase of this project.

The project will start on March 1, 2023, with an approximate completion date of April 28, 2023.

The breakdown of the five (5) bids staff received are shown in the below table.

Vendor	Bid Amount
Standard Demolition Inc.	\$109,721
Interior Demolition Inc.	\$143,685
T-Rex Demolition Inc.	\$159,637.47
Remedial Transportation Services Inc.	\$279,734.79
Guy Construction	\$490,000

FISCAL IMPACT

Funding for this project was allocated from the FY 2022-2023 Quimby Budget. The total expense for Standard Demolition Inc. is \$109,721 plus a 15% contingency of \$16,458 to bring the total to \$126,179. The District allocated \$1,400,000 from the Quimby Funds for this project. Currently, as part of this budget, we have paid Lauterbach & Associates Architects \$14,686.87 of the \$108,850, MNS Engineers \$5,465 for the land survey and AGS Soils Engineering for \$11,000. The District still needs to have the Lead and Asbestos removed and is anticipating those bids to come back between \$50,000 and \$80,000. When these four contractors are all paid in full, there will be approximately \$1,148,506 remaining in this account for Lead & Asbestos Removal and the building phase. Estimating the mid-range of \$65,000 for Lead & Asbestos Removal, we expect around \$1,083,506 for the building phase.

Vendor	Contract	Paid to Date
Lauterbach & Associates	\$108,850	\$14,686.87
MNS Engineers Land Survey	\$5,465	\$5,465
AGS Soils Engineering	\$11,000	\$11,000
Standard Demolition Inc.	\$126,179	
*Lead & Asbestos Removal	*\$65,000 - estimate	Bid Award in January

*The Board will award this piece at the January 2023 meeting. This is a speculation number.

STRATEGIC PLAN COMPLIANCE

Meets 2021 Strategic Plan Goal 3.1: Renovate and modernize existing parks and recreational facilities to ensure all parks provide an adequate range and supply of active leisure facilities to meet the growth and diversity in population, programming trends, and new design standards.

- A. Update the Capital Improvement Plan. As capital funding allows, execute, implement, and develop projects each year in accordance with the plan. Review and update the plan every two years as part of the Capital Budgeting process.

RECOMMENDATION

It is recommended that the Board approve and authorize the General Manager to enter into an agreement between the District and Standard Demolition Inc. for the demolition of the Freedom Park Pool not to exceed the budget of \$126,179.

ATTACHMENTS

- 1) Bid Abstract (1 page)
- 2) Contract (29 pages)

**Pleasant Valley Recreation
and Park District**

Freedom Park Pool Demolition

December 1, 2022
Bob Cerasuolo

	1	2	3	4	5
Company:	Standard Demolition Inc.	Interior Demolition Inc.	T-Rex Demolition Inc.	RTS Inc.	Guy Construction
Phone Number:	805 643-6669	818 249-4932	626 848-1652	661 746-1132	818 889-6046
Fax Number:	805 643-6642	818 249-4937		661 746-1137	818 889-6048
City:	Ventura	Montrose	Baldwin Park	Shafter	Agoura Hills
Quoted By:	Nort Colburn	Maria Molina	Manuel Ibarra	Randy Smith	Nick Castro
Erosion, Dust, and Traffic Control	YES	YES	YES	YES	YES
Backfilling pool	YES	YES	YES	YES	YES
Rough Grading scraped flat	YES	YES	YES	YES	YES
Demolition of Block Walls, Chain Link Fencing	YES	YES	YES	YES	YES
Demolition of Parking Lot	YES	YES	YES	YES	YES
Demolition of Wading Pool	YES	YES	YES	YES	YES
Demolition of Make-up Tank	YES	YES	YES	YES	YES
Temporarily Fencing	YES	YES	YES	YES	YES
Demolition of Two Buildings	YES	YES	YES	YES	YES
Subtotal					
Labor					
Materials					
Permits/ Inspections					
Other:					
Total Cost Lump Sum Bid Amount	\$109,721	\$143,685	\$159,637	\$279,734	\$490,000

BID FORM

FIRM NAME: Standard Demolition, Inc.

POINT OF CONTACT: Nort Colborn

ADDRESS: 1905 Lirio Ave. Ventura CA 93004

TELEPHONE NUMBER: (805) 643-6669

FAX NUMBER: (805) 643-6642

FOR THE

FREEDOM PICKLEBALL DEMOLITION PROJECT

SPEC NO. FP-1

FISCAL YEAR 2022-2023

PLEASANT VALLEY RECREATION & PARK DISTRICT

BID FOR THE
FREEDOM PICKLEBALL DEMOLITION PROJECT

SPEC NO. FP-1_____

TO THE PLEASANT VALLEY RECREATION & PARK DISTRICT:

This Bid is submitted in accordance with the advertised “Notice Inviting Sealed Bids” to perform all work and improvements therein described, and to furnish all labor and materials, equipment and incident insurance necessary therefor, in accordance with the specifications therefor known as “**FREEDOM PICKLEBALL DEMOLITION PROJECT, SPEC NO. FP-1**” which are on file in the office of the Parks of the Pleasant Valley Recreation & Park District.

Definition of Terms (for a complete definition of terms, see Standard Specifications for Public Works Construction, 2015 Edition):

CYCubic yard
EAEach
LFLinear foot
LSLump sum
SFSquare foot
SYSquare yard
TONTon

The undersigned Bidder hereby proposes and agrees to enter into a contract to perform the work and improvements therein mentioned to the satisfaction of and under the supervision of the Parks of the Pleasant Valley Recreation & Park District, duly appointed for said work in the matter of the construction and installation of “**FREEDOM PICKLEBALL DEMOLITION PROJECT, SPEC NO. FP-1**”, for the sum set forth in the following schedule:

NOTE: The estimated quantities shown herein are approximate and to be used only for comparison of bids. Payment for quantities will be made for actual materials used on the job and based on the unit costs shown below. The District reserves the right to increase or decrease the amount of any quantity shown and to delete all or any item from the contract.

PLEASANT VALLEY RECREATION & PARK DISTRICT

**FREEDOM PICKLEBALL DEMOLITION PROJECT
SPEC NO. FP-1**

BID SCHEDULE

ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY	UNIT	UNIT COST	TOTAL ITEM AMOUNT	NOTE
1.	DEMOLITION, REMOVAL, AND DISPOSAL	L-Sum	1	21,911	21,911	
2.	EROSION, SITE, DUST, AND TRAFFIC CONTROL	L-Sum	1	2,500	2,500	
3.	BACKFILLING	L-Sum	1	15,000	15,000	
4.	ROUGH GRADING SHALL BE SCRAPED FLAT	L-Sum	1	2,500	2,500	
5.	DEMOLITION OF BLOCK WALLS, CHAIN LINK FENCING	L-Sum	1	6,150	6,150	
6.	DEMOLITION OF PARKING LOT	L-Sum	1	1,800	1,800	
7.	DEMOLITION OF WADING POOL	L-Sum	1	1,919	1,919	
8.	DEMOLITION OF MAKE-UP TANK	L-Sum	1	2,200	2,200	
9.	REMOVE ALL EXISTING HARDSCAPE WITHIN LIMITS OF WORK AREA	L-Sum	1	4,200	4,200	
10.	TEMPORALLY FENCING	L-Sum	1	6,000	6,000	
11.	DEMOLITION OF IN-GROUND SWIMMING POOL DOWN 30 INCHES AND DRILL HOLES TO COUNTY SPEC'S	L-Sum	1	15,000	15,000	
12.	DEMOLITION OF TWO BUILDING AND EQUIPMENT INSIDE OF THEM	L-Sum	1	30,541	30,541	

ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY	UNIT	UNIT COST	TOTAL ITEM AMOUNT	NOTE
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
TOTAL BID AMOUNT IN FIGURES					\$ 109,721	
TOTAL BID AMOUNT IN WORDS _____						
one hundred nine thousand, seven hundred twenty-one dollars						

Standard Demolition, Inc. _____

Bidder Name

-John Scheck/President

Signature of Bidder

Dated 11/08/2022

RESOLUTION OF CONSTRUCTION CLAIMS

(To Be Executed By Bidder and Submitted With Bid)

When a Public Works claim is made to the District, the District will conduct a reasonable review of the claim and, within 45 days, provide the claimant with a written statement identifying what portion of the claim is disputed and what portion is undisputed and both parties shall work to resolve the claim as by Public Contract Code 9204. (A copy of Section 9204 may be found in the Special Provisions, under "Resolution of Construction Claims").

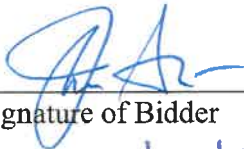
Additionally, in all Public Works claims, which may arise between the Contractor and the District which do not exceed the sum of three hundred seventy-five thousand dollars (\$375,000), the requirements of California Public Contract Code, Section 20104 through 20104.6, inclusive, shall apply. (A copy of said Code Sections may be found in the Special Provisions, under "Resolution of Construction Claims of \$375,000 or Less".) Said Code Sections shall apply for the purpose of filing claims and civil actions for claims as defined in Section 20104 of the Public Contract Code.

The bidder's signature is required to verify he/she has reviewed the Code Sections.

Standard Demolition, Inc.

Bidder Name

John Scheck - President



Signature of Bidder

Dated

11/08/2022

BID BOND
(10% of the Bid Amount)

Bid Bond Number: MBC01178

KNOW ALL MEN BY THESE PRESENTS that we Standard Demolition, Inc.
as Principal, hereinafter referred to as "Contractor" and Merchants Bonding Company (Mutual)
as Surety, are held and firmly bound unto the Pleasant Valley Recreation & Park District,
hereinafter called the "District," in the sum of
Not to exceed ten percent of the bid amount***** Dollars (^{Not to exceed 10%}_{of the bid amount***}), for the
payment of which sum well and truly to be made, we bind ourselves, our heirs, executors,
administrators, and successors, jointly and severally, firmly by these presents. The conditions of
this obligation are such that whereas the Contractor submitted to the District a certain Bid, attached
hereto and hereby made a part hereof, to enter into a contract in writing for the _____
FREEDOM PICKLEBALL DEMOLITION PROJECT

and will furnish all required certificates of insurance and bonds as required by the Contract.

NOW, THEREFORE, if said Bid shall be rejected; or in the alternate, if said Bid is accepted, and the Contractor (i) executes and delivers a contract in the prescribed form of the Agreement, (ii) delivers certificates evidencing that the required insurance is in effect, (iii) executes and delivers Performance and Payment Bonds in the forms prescribed, and (iv) in all other respects performs the agreement created by the acceptance of said Bid, then this obligation shall be void; otherwise this obligation shall remain in full force and effect, it being expressly understood and agreed that the liability of the Surety for any and all default of the Contractor hereunder shall be the amount of this obligation as herein stated. In the event suit is brought upon this bond by District and judgment is recovered, Surety shall pay all costs incurred by District in said suit, including a reasonable attorney's fee to be fixed by the court.

The Surety, for the value received, hereby stipulates and agrees that the obligations of said Surety and its bond shall in no way be impaired or affected by an extension of the time within which the District may accept such a bid; and said Surety does hereby waive notice of any such extension.

IN WITNESS WHEREOF, the above-bound parties have executed this instrument under their several seals this 7th day of November, 2022, the name and corporate seal of each corporate party being hereto affixed and these presents duly signed by its undersigned representative, pursuant to authority of its governing body.

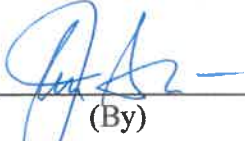
ATTEST:

Standard Demolition, Inc.

(Contractor)

1905 Lirio Ave. Ventura, CA 93004

(Address)



(By)

John Scheck - President

(Title)

ATTEST:


Merchants Bonding Company (Mutual)

(Surety)

6700 Westown Parkway

(Address)

West Des Moines, IA 50266



(By)

Erin Johnson, Attorney-in-Fact

(Title)

(To be filled in by Surety):

The rate of premium on this bond is \$ n/a per thousand.

The total amount of premium charged is \$ n/a

NOTARY PUBLIC ATTACH CALIFORNIA ALL-PURPOSE ACKNOWLEDGEMENT

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA

County of Sacramento }

On 11-7-2022 before me, Sandra R. Black, Notary Public,
Date Insert Name of Notary exactly as it appears on the official seal

personally appeared Erin Johnson
Name(s) of Signer(s)



Place Notary Seal Above

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

Signature [Handwritten Signature]
Signature of Notary Public

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of the form to another document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- Individual
- Corporate Officer — Title(s): _____
- Partner Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer is Representing:

Signer's Name: _____

- Individual
- Corporate Officer — Title(s): _____
- Partner Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer is Representing:

MERCHANTS
BONDING COMPANY™
POWER OF ATTORNEY

Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa (herein collectively called the "Companies") do hereby make, constitute and appoint, individually, Erin Johnson; Jonathan Russell; Robin L Amstutz; Sandra R Black; Stella Winterbourne

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the following By-Laws adopted by the Board of Directors of Merchants Bonding Company (Mutual) on April 23, 2011 and amended August 14, 2015 and adopted by the Board of Directors of Merchants National Bonding, Inc., on October 16, 2015.

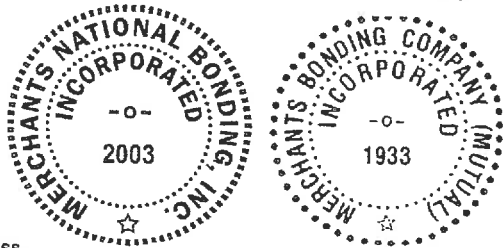
"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and authority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner-Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation.

In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 23rd day of November, 2021

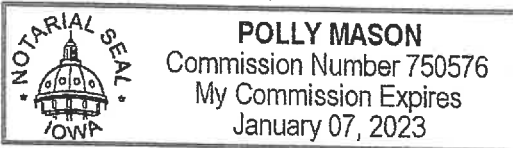


MERCHANTS BONDING COMPANY (MUTUAL)
MERCHANTS NATIONAL BONDING, INC.

By *Larry Taylor*
President

STATE OF IOWA
COUNTY OF DALLAS ss.

On this 23rd day of November 2021, before me appeared Larry Taylor, to me personally known, who being by me duly sworn did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC.; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.

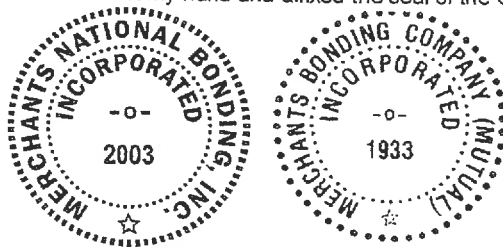


(Expiration of notary's commission does not invalidate this instrument)

Polly Mason
Notary Public

I, William Warner, Jr., Secretary of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this 7th day of November, 2022



William Warner Jr.
Secretary

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Ventura)

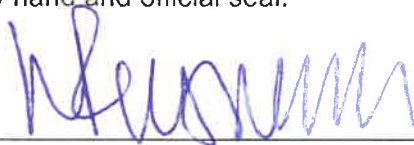
On November 8, 2022 before me, Leona Maria Russian, Notary Public
(insert name and title of the officer)

personally appeared John Scheck,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing
paragraph is true and correct.

WITNESS my hand and official seal.

Signature



(Seal)



INFORMATION REQUIRED OF BIDDERS

The bidder is required to supply the following information.

(Additional sheets may be attached if necessary.)

- (1) Address: 1905 LIRIO AVE. VENTURA CA 93004
- (2) Telephone: 805-643-6669
- (3) Type of Firm: CORPORATION
(Individual, Partnership, or Corporation)
- (4) Contractor's State License Classification C-21 Expiration date 11/30/2024
- (5) Corporate organized under the laws of the State of: CALIFORNIA
- (6) Is 51% or more of the business owned by: American Indian (), Asian (), Black (), Hispanic (), Female (X), Other (Specify) CAUCASION.
- (7) List the names and addresses of all members of the firm, or names and titles of all officers of the corporation.
JOHN SCHECK - PRESIDENT - 13311 ANDALUSIA DR. CAMARILLO CA 93012
-
-
-

- (8) Number of years of experience as a Contractor in construction work. 34
- (9) List at least Five (5) completed Government projects in the last 48 months:

Contract Amount	Class of Work	Date Completed	Name, Contact, Address and Telephone No. of Client
<u>\$504,469</u>	<u>Demolition of Oso Treatment Plant</u>	<u>09/21/2022</u>	<u>Santa Margarita Water District 26111 Antonio Parkway Rancho Santa Margarita, CA 92688 949-459-6646</u>
<u>\$708,710</u>	<u>Abate and Demolish 26 residential units for new housing.</u>	<u>01/22/2022</u>	<u>Housing Authority of San Buenaventura 995 Riverside Street Ventura, CA 93001 805-648-5008</u>
<u>\$1,952,443</u>	<u>Demolish Underground Jet Fuel Storage Tanks</u>	<u>07/28/2022</u>	<u>NAVFAC SW NAS Lemoore 750 Enterprise Ave. Lemoore, CA 93246 559-417-9250</u>

(9) List at least Five (5) completed Government projects in the last 48 months:

Contract Amount	Class of Work	Date Completed	Name, Contact, Address and Telephone No. of Client
<u>\$ 295,721</u>	Demolition of buildings @ Camarillo Airport	<u>09/15/2017</u>	Dept. of Airports - County of Ventura 555 Airport Way Camarillo CA 93010 805-388-4274

Contract Amount	Class of Work	Date Completed	Name, Contact, Address and Telephone No. of Client
<u>\$ 163,868</u>	Demolition of gymnasium @ Camarillo Airport	<u>02/21/2022</u>	Oxnard Union High School District 309 S. K Street Oxnard, CA 93030 805-385-5213

(10) List the name of the person who inspected the site of the proposed work for your firm:

NORT COLBORN

Date of Inspection: 10/25/2022

(11) If requested by the District, the Bidder shall furnish a notarized financial statement, financial data, or other information and reference sufficiently comprehensive to permit an appraisal of Bidder's current financial condition.

(12) List the name and address of all **subcontractors who will perform work** in or about the project and indicate what part of the work will be done by each such Subcontractor.

NAME: SITE SOLUTION SERVICES, INC.

ADDRESS: PO BOX 6016-665 SHERMAN OAKS, CA 91413

LICENSE NO. & CLASS: 991819 ex. 04/30/2024 C-21

WORK TO BE PERFORMED: POWER EQUIPMENT OPERATOR & LABORER

NAME: _____

ADDRESS: _____

LICENSE NO. & CLASS: _____

WORK TO BE PERFORMED: _____

NAME: _____

ADDRESS: _____

LICENSE NO. & CLASS: _____

WORK TO BE PERFORMED: _____

NAME: _____

ADDRESS: _____

LICENSE NO. & CLASS: _____

WORK TO BE PERFORMED: _____

NAME: _____

ADDRESS: _____

LICENSE NO. & CLASS: _____

WORK TO BE PERFORMED: _____

List the name and address of **Major Equipment Suppliers** who will provide equipment or major components for the project.

NAME: Fence Factory Rentals
ADDRESS: 821 Maulhardt Ave Oxnard, CA 93030
EQUIPMENT TO BE PROVIDED: Fencing

NAME: _____
ADDRESS: _____
EQUIPMENT TO BE PROVIDED: _____

NAME: _____
ADDRESS: _____
EQUIPMENT TO BE PROVIDED: _____

NAME: _____
ADDRESS: _____
EQUIPMENT TO BE PROVIDED: _____

NAME: _____
ADDRESS: _____
EQUIPMENT TO BE PROVIDED: _____

(13) The Contractor shall furnish the following information concerning bid depository or registry services used in obtaining subcontractor bid figures for this Bid. Additional sheets may be attached if necessary.

A. Were bid depository or registry services used in obtaining subcontractor bid figures in order to compute your bid? Yes () No (X)

B. If the answer to "A." is "Yes," forward a copy of the rules of each bid depository you used in the preparation of this Bid.

C. Did you have any source of subcontractor bids other than bid depositories? Yes () No (X)

D. Has any person or group threatened you with subcontractor boycotts, union boycotts, or other sanctions to attempt to convince you to use the services or abide by the rules of one or more bid depositories? Yes () No (X)

E. If the answer to "D" is "Yes", please explain the following details:

- (a) Date: N/A
- (b) Name of person or group: N/A
- (c) Job involved (if applicable): N/A
- (d) Nature of threats: N/A

- (e) Additional comments: N/A

(TO ACCOMPANY BID)

In accordance with Public Contracting Code Section 10162, the bidder shall complete, under penalty of perjury, the following questionnaire:

QUESTIONNAIRE

Has the bidder, any officer of the bidder, or any employee of the bidder who has a proprietary interest in the bidder, ever been disqualified, removed, or otherwise prevented from bidding on or completing a Federal, State, or local government project because of a violation of law or a safety regulation?

Yes _____ No X

If the answer is yes, explain the circumstances in the following space:

Note: This questionnaire constitutes a part of the Bid, and a signature on the Bid shall be constituted a signature on this questionnaire.

CONTRACTOR LICENSE AFFIDAVIT

STATE OF CALIFORNIA)
COUNTY OF VENTURA) ss.

JOHN SCHECK, being first duly sworn, deposes
Name

and says that he or she is PRESIDENT of STANDARD DEMOLITION, INC.,
Title Name of Firm

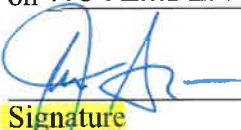
the party making the foregoing bid, is a licensed Contractor, a duly authorized partner of a Joint Venture which holds a license as a Partnership, or a duly authorized principal and/or representative of a Corporation which holds a license as a Corporation, and that he or she understands the information shown below shall be included with the bid, and understands that any bid not containing this information, or if this information is subsequently proven to be false, shall be considered non-responsive and shall be rejected by the Pleasant Valley Recreation & Park District.

1020712
Contractor's State License Number and Classification
11/30/2024
License Expiration Date

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Subscribed at: VENTURA, VENTURA COUNTY, CALIFORNIA
(City and County, State)

on NOVEMBER 8, 2022.


Signature

1020712 - C21
State License Number and Classification

1905 LIRIO AVE. VENTURA CA 93004
Street Address City State Zip Code

Telephone Number 805-643-6669

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Ventura)

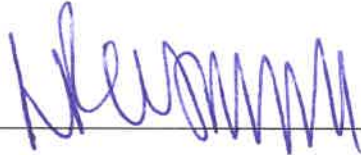
On November 8, 2022 before me, Leona Maria Russian, Notary Public
(insert name and title of the officer)

personally appeared John Scheck,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____



(Seal)



**NONCOLLUSION DECLARATION TO BE EXECUTED
BY
BIDDER AND SUBMITTED WITH BID**

The undersigned declares:

I am the PRESIDENT of STANDARD DEMOLITION, INC., the party making the foregoing bid.

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The bid is genuine and not collusive or sham. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid. The bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on 11/08/2022 [date], at VENTURA [city], CALIFORNIA [state].

AGREEMENT

THIS AGREEMENT, made and entered into by and between the **PLEASANT VALLEY RECREATION & PARK DISTRICT, CALIFORNIA**, hereinafter referred to as the "**District**" and _____ hereinafter referred to as the "**Contractor**".

WITNESSETH: That the parties hereto do mutually agree as follows:

ARTICLE I: For and in consideration of the payments and agreements hereinafter mentioned to be made and performed by said District, said Contractor agrees with said District to construct the work under the District's specification entitled "**FREEDOM PICKLEBALL DEMOLITION PROJECT, SPEC NO.**" and to perform and complete in a good and workmanlike manner all the work pertaining thereto shown on the drawings and described in the specifications herein, to furnish at his or her own proper cost and expense all tools, equipment, labor, and materials necessary therefor, except such material and equipment as in said specifications as expressly stipulated to be furnished by said District, and to do everything required by this Agreement and the said specifications and drawings.

ARTICLE II: For furnishing all said materials and labor, furnishing and removing all plant, temporary works or structures, tools and equipment and doing all the work contemplated and embraced in this Agreement, also for all loss and damage arising out of the nature of the work aforesaid, or from the action of the elements, or from any unforeseen difficulties which may arise from or be encountered in the prosecution of the work until its acceptance by said District, and for all risks of every description connected with the work; also for all expenses incurred by or in consequence of the suspension or discontinuance of work, except such as in the said specifications are expressly stipulated to be borne by said District, and for well and faithfully completing the work the whole thereof, in the manner shown and described in said drawings and specifications and in accordance with the requirements of the Engineer, said District will pay and said Contractor shall receive in full compensation therefor the prices named in the Bidding Schedule of the Bid hereto attached.

ARTICLE III: All work to be done under this contract shall be completed within **Sixty (60) consecutive working days**, exclusive of maintenance periods, beginning on the date stipulated in the written Notice to Proceed issued by the Engineer. Any changes in time and/or price are to be submitted to the District Engineer, in writing, within 3 days of the occurrence giving rise to the request and shall request a formal decision from the District within 3 days and shall include data supporting the request.

ARTICLE IV: The District hereby promises and agrees with said Contractor to employ, and does hereby employ, said Contractor to provide the materials and to do the work according to the terms and conditions herein contained and referred to for the price aforesaid, and hereby contracts to pay for the same, at the time, in the manner, and upon the conditions set forth in said specifications; and the said parties for themselves, their heirs, executors, administrators, successors, and assigns, do hereby agree to the full performance of the covenants herein contained.

ARTICLE V: The Notice Inviting Sealed Bids, the Instructions to Bidders, the Bid, the Specifications, and the Drawings mentioned therein, all addenda issued prior to the opening of the bid by the District, all contract change orders issued after execution of the Contract Agreement, the Special Provisions, Non-Collusion Declaration, Faithful Performance Bond, Payment Bond, all of which are essential parts of this contract, are hereby incorporated in and made part of this Agreement.

ARTICLE VI: Contractor acknowledges the provisions of Labor Code Section 1860 requiring every employer to be insured against liability for worker's compensation, or to undertake self-insurance in accordance with the provisions of that code, and certifies that it is in compliance with such provisions.

ARTICLE VII: The Contractor shall supply the District with Certificates evidencing all required insurance policies as described in the Instructions to Bidders.

ARTICLE VIII: The Contractor certifies that he or she is aware of the provisions of Public Contract Code Section 6109 and that any contractor or subcontractor who is ineligible under [Lab C §§1777.1](#) and [1777.7](#) is prohibited from working on this Project.

ARTICLE IX: Contractor acknowledges and agrees to comply with the provisions of the State Labor Code requiring every employer to pay at least the minimum prevailing rate of per diem wages for each craft, classification, or type of workman needed to execute this contract. State general prevailing wage determination as established by the California Department of Industrial Relations (available at <http://www.dir.ca.gov/DLSR/PWD/index.htm>) and the contractor shall post all required job site notices. The statutory provisions for penalties for failure to pay prevailing wages and/or failure to otherwise comply with state's wage and hour laws will be enforced. This contract is subject to compliance monitoring and enforcement by the Department of Industrial Relations. Contractor agrees that eight hours' labor constitutes a legal day's work.

The Contractor hereby agrees that the Contractor, and any subcontractor under the Contractor, shall pay not less than the general prevailing rate of per diem wages, as determined by the Director of the Department of Industrial Relations, to all workers employed in the execution of this contract as required under Subsection 7-2.2 of the Standard Specifications for Public Works Construction, and shall submit weekly to the District, certified copies of the payroll records for all said workers and shall comply with all statutory requirements relating to certified copies of payroll records, including the maintenance of the records, their certification, and their availability for inspection as required by [Labor Code Section 1776](#) and as required under Subsection 7-2.6 of said Standard Specifications for Public Works Construction. In addition, the Contractor and any subcontractors must furnish electronic certified payroll records directly to the Labor Commissioner (aka Division of Labor Standards Enforcement) in a format prescribed by the Labor Commissioner no less than monthly. The Labor Commissioner may at any time require the contractors and subcontractors to furnish electronic certified payroll records.

The prevailing rate of per diem wages are on file at the Pleasant Valley Recreation & Park District, 1605 E. Burnley Street, Camarillo, CA 93010, and are available to any interested party on request. The Contractor is required to post at the job site the prevailing rate of per diem wages as determined by the Director of the Department of Industrial Relations and other notices prescribed by regulation.

Contractor and any subcontractor under the Contractor must comply with the requirements of California Labor Code Sections 1777.5 and 1777.6 regarding the employment of apprentices.

ARTICLE X: The Contractor hereby agrees to indemnify and defend the District, its officers, agents, and employees against, and to hold and save them and each of them harmless from, any and all actions, suits, claims, damages to persons or property, losses, costs, penalties, obligations, errors, omissions, or liabilities (hereinafter "Claims or Liabilities") that may be asserted or claimed by any person, firm, or entity arising out of or in connection with this Agreement, the construction of the project, any alleged breach or breach of any provision set forth in this Agreement or the plans or specifications for the project, design defects, any alleged violation or violation of any federal, state, or local, law, ordinance, statute, rule, regulation, or order, any failure or alleged failure to secure any applicable regulatory permit, license, or agreement, and the errors and omissions, willful misconduct, or negligence, whether said negligence is concurrent, active or passive, of the Contractor, its officers, agents, employees, or any other persons, except that the Contractor shall not be required to indemnify, defend, and hold harmless the District, its officers, agents, and employees against Claims or Liabilities caused by the negligence or willful misconduct or active negligence of the District, its officers, agents, or employees.

ARTICLE XI: The District, in accordance with Public Contract Code Section 22300, shall permit the substitution of securities for any moneys withheld by the District to secure performance under a contract. The District hereby incorporates herein all of the provisions set forth in Public Contract Code Section 22300.

ARTICLE XII: In the performance of this agreement, the Contractor shall not engage in, nor permit others he or she may hire to engage in, discrimination in the employment of persons because of their race, religious creed, color, or national origin, except as provided in Government Code Section 12940. Violation of this provision may result in the imposition of penalties as provided in Labor Code Section 1735.

ARTICLE XIII: Contractor will be compensated for any utility relocation required as part of the project which is not shown on the plans and Contractor will not be assessed liquidated damages for any delays caused by the District's or a public utility's failure to provide for removal or relocation of utility facilities.

ARTICLE XIV: The Contractor shall maintain accounts and records, including personnel, property, and financial records, adequate to identify and account for all costs pertaining to the contract and such other records as may be deemed necessary by the District to assure proper accounting for all project funds, both federal and non-federal shares. These records will be made available for audit purposes to the District or any authorized representative and will be retained for 3 years after the expiration of this contract, unless permission to destroy them is granted by the District.

ARTICLE XV: No officer or employee of the District shall have any financial interest in this Agreement nor shall any such officer or employee participate in any decision relating to the Agreement which affects his or her financial interest or the financial interest of any corporation,

partnership or association in which he or she is interested, in violation of any State statute or regulation. Similarly, Contractor warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Agreement.

ARTICLE XVI: The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

ARTICLE XVII: Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Ventura, State of California, or any other appropriate court in such county, and Contractor agrees to submit to the personal jurisdiction of such court in the event of such action.

ARTICLE XVIII: District will timely notify Contractor of any third party claim received by the District relating to this Agreement.

[Signatures on next page]

**DISTRICT: PLEASANT VALLEY
RECREATION & PARK DISTRICT,
CALIFORNIA**

Dated _____, 2017

By: _____
_____, Chairman

ATTEST:

_____, Clerk of the Board

Dated _____, 20__

CONTRACTOR: _____

By: _____
AUTHORIZED REPRESENTATIVE

TITLE

By: _____
AUTHORIZED REPRESENTATIVE

TITLE

(Attach acknowledgment for each
Authorized Representative of Contractor.)

Address: _____

Phone: _____

Fax: _____

Email: _____

FAITHFUL PERFORMANCE BOND

WHEREAS, the PLEASANT VALLEY RECREATION & PARK DISTRICT, ("District"), has awarded to _____, as Contractor ("Principal"), a Contract for the work entitled and described as follows **FREEDOM PICKLEBALL DEMOLITION PROJECT, SPEC NO. FP-1**

WHEREAS, the Contractor is required under the terms of said Contract to furnish a bond for the faithful performance of the Contract;

NOW, THEREFORE, we the undersigned Contractor and Surety, are held and firmly bound unto the District in the sum of _____ (\$_____), this amount being not less than one hundred percent (100%) of the total contract price, lawful money of the United States of America, for payment of which sum well and truly be made we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally, firmly by these presents. In case suit is brought upon this bond, the Surety will pay a reasonable attorney's fee to the District in an amount to be fixed by the court.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT, if the hereby bound Contractor, or its heirs, executors, administrators, successors, or assigns, shall in all things stand and abide by, well and truly keep and perform all undertakings, terms, covenants, conditions, and agreements in the said Contract and any alteration thereof, made as therein provided, all within the time and in the manner designated and in all respects according to their true intent and meaning, then this obligation shall become null and void; otherwise it shall be and remain in full force and effect.

FURTHER, the said Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or modification of the Contract Documents or of the work to be performed thereunder shall in any way affect its obligations on this bond, and it does hereby waive notice of such change, extension of time, alteration, or modification of the Contract Documents or of the work to be performed thereunder.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this ___ day of _____, 20__.

_____ **PRINCIPAL** _____ **SURETY**

Address of Surety: _____

_____ CITY STATE ZIP

TELEPHONE _____

BY: _____
(PRINCIPAL SEAL)

BY: _____
(PRINCIPAL SEAL)

**LABOR AND MATERIAL BOND
(PAYMENT BOND)**

WHEREAS, the PLEASANT VALLEY RECREATION & PARK DISTRICT, (“District”), has awarded to _____, as Contractor (“Contractor”), a Contract for the work entitled and described as follows:

FREEDOM PICKLEBALL DEMOLITION PROJECT

SPEC NO. FP-1

WHEREAS, said Contractor is required to furnish a bond in conjunction with said Contract, to secure the payment of claims of laborers, mechanics, material men, and other persons as provided by law;

NOW, THEREFORE, we the undersigned Contractor and Surety, are held and firmly bound unto the District in the sum of _____ (\$ _____), this amount being not less than one hundred percent (100%) of the total contract price, lawful money of the United States of America, for payment of which sum well and truly be made we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally, firmly by these presents. In case suit is brought upon this bond, the Surety will pay a reasonable attorney’s fee to the District in an amount to be fixed by the court.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT, if said Contractor, its heirs, executors, administrators, successors, assigns, or subcontractor fails to pay: (1) for any work, materials, services, provisions, provender, or other supplies, or for the use of implements of machinery, used in, upon, for, or about the performance of the work to be done, or for any work or labor thereon of any kind; (2) for work performed by any of the persons named in Civil Code Section 9100; (3) for any amounts due under the Unemployment Insurance Code with respect to work or labor performed under the contract; and/or (4) for any amounts required to be deducted, withheld, and paid over to the Employment Development Department from the wages of employees of the Contractor and/or its subcontractors pursuant to Section 13020 of the Unemployment Insurance Code with respect to such work and labor, then the Surety herein will pay for the same in an amount not exceeding the sum specified in this bond, otherwise the above obligation shall be void.

This bond shall inure to the benefit of any of the persons named in Civil Code Section 9100 so as to give a right of action to such persons or their assigns in any suit brought upon the bond. Moreover, if the District or any entity or person entitled to file stop payment notices is required to engage the services of an attorney in connection with the enforcement of this bond, each shall be liable for the reasonable attorney’s fees incurred, with or without suit, in addition to the above sum.

Said Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or modification of the Contract Documents or of the work to be performed thereunder shall in any way affect its obligations on this bond, and it does hereby waive notice of

such change, extension of time, alteration, or modification of the Contract Documents or of the work to be performed thereunder.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this _____ day of _____, 20____.

_____ **CONTRACTOR** _____ **SURETY**

ADDRESS OF SURETY

CITY STATE ZIP

TELEPHONE

BY: _____
(CONTRACTOR SEAL)

BY: _____
(CONTRACTOR SEAL)

**CONTRACTOR'S CERTIFICATE
REGARDING WORKERS' COMPENSATION**

Labor Code Section 3700

"Every employer except the state shall secure the payment of compensation in one or more of the following ways:

(a) By being insured against liability to pay compensation by one or more insurers duly authorized to write compensation insurance in this state.

(b) By securing from the Director of Industrial Relations a certificate of consent to self-insure either as an individual employer, or as one employer in a group of employers, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his or her employees.

(c) For any county, city, city and county, municipal corporation, public district, public agency, or any political subdivision of the state, including each member of a pooling arrangement under a joint exercise of powers agreement (but not the state itself), by securing from the Director of Industrial Relations a certificate of consent to self-insure against workers' compensation claims, which certificate may be given upon furnishing proof satisfactory to the director of ability to administer workers' compensation claims properly, and to pay workers' compensation claims that may become due to its employees. On or before March 31, 1979, a political subdivision of the state which, on December 31, 1978, was uninsured for its liability to pay compensation, shall file a properly completed and executed application for a certificate of consent to self-insure against workers' compensation claims. The certificate shall be issued and be subject to the provisions of Section 3702.

For purposes of this section, "state" shall include the superior courts of California."

I am aware of the provisions of Section 3700 of the Labor Code, which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

CONTRACTOR

By: _____
AUTHORIZED REPRESENTATIVE

TITLE

(In accordance with Article 5 {commencing at Section 1860}, Chapter 1, Part 7, Division 2, of the Labor Code, the above certificate must be signed and filed with the awarding body prior to performing any work under this contract.)

**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: December 1, 2022

**SUBJECT: APPROVAL OF 2022 PART TIME SALARY SCHEDULE
WITH MINIMUM WAGE IMPACT**

BACKGROUND

The Personnel Committee along with District staff have been reviewing the California Minimum Wage increases since April 2016. In the upcoming year minimum wage will increase to \$15.50 per hour.

In April of 2016 Governor Jerry Brown signed into legislation Senate Bill (SB) 3 which raised minimum wage from \$10.00 in 2016 to \$15.00 in 2022. The year 2022 marked the end of scheduled increases. In 2023, minimum wage will be determined by the United States Consumer Price Index for Urban Wage Earners and Clerical Workers and dependent upon the State Budget; the increase was capped at \$15.50.

CA Minimum Wage	
2016	\$10.00
2017	\$10.50
2018	\$11.00
2019	\$12.00
2020	\$13.00
2021	\$14.00
2022	\$15.00
2023	\$15.00 + Index

The District has been addressing the compaction within the part time salary listing as well as reviewing the impact on our various full-time positions. Over the past several years staff has eliminated or combined close to fifteen positions due to minimum wage.

ANALYSIS

In 2023 the minimum wage increase will affect nine of our ten part time positions.

	2022 Current Rates		2023 Proposed Rates	
HUMAN RESOURCES GENERALIST	\$15.00	\$18.00	\$15.50	\$18.60
OFFICE ASSISTANT	\$15.00	\$18.00	\$15.50	\$18.60
ADMINISTRATIVE SERVICE WORKER	\$15.00	\$50.00	\$15.50	\$18.60
RECREATION LEADER	\$15.00	\$18.00	\$15.50	\$18.60
SENIOR LEADER	\$15.75	\$18.90	\$16.28	\$19.54
LIFEGUARD	\$15.75	\$18.90	\$16.28	\$19.54
AQUATIC CENTER ASSISTANT MANAGER	\$17.33	\$20.80	\$17.91	\$21.49
PARK RANGER	\$23.12	\$27.54	\$23.12	\$27.54
LANDSCAPE/CUSTODIAN	\$15.00	\$18.00	\$15.50	\$18.60

FISCAL IMPACT

At this time staff can only provide an educated estimate of the fiscal impact due to COVID-19. In the 2020/2021 Fiscal Year, the District employed twenty-two (22) Lifeguards and seven (7) Recreation Leaders for a combined total of 4,057 hours. In 2021/2022 the District employed twenty-three (23) Lifeguards and fourteen (14) Recreation Leaders for a combined hour total of twelve thousand, six hundred and twenty seven point seven (12,627.7) hours. Based off the hours worked in 2021/2022, the cost increase will be approximately \$6,590.

STRATEGIC PLAN COMPLIANCE

Strategic Plan Goal 5.1: Position the District to attract and retain high-quality employees.

RECOMMENDATION

It is recommended the Board approve the 2023 part time salary schedule with minimum wage impact.

ATTACHMENTS

- 1) 2023 Part Time Salary Schedule (1 page)



PART TIME SALARY SCHEDULE

(TEMPORARY, SEASONAL, AND RESTRICTED)

HUMAN RESOURCES GENERALIST	\$15.50	\$18.60
OFFICE ASSISTANT	\$15.50	\$18.60
ADMINISTRATIVE SERVICE WORKER	\$15.50	\$18.60
RECREATION LEADER	\$15.50	\$18.60
SENIOR LEADER	\$16.28	\$19.54
LIFEGUARD	\$16.28	\$19.54
AQUATIC CENTER ASSISTANT MANAGER	\$17.91	\$21.49
PARK RANGER	\$23.12	\$27.54
LANDSCAPE/CUSTODIAN	\$15.50	\$18.60

TO: BOARD OF DIRECTORS

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

DATE: December 1, 2022

**SUBJECT: CONSIDERATION AND APPROVAL OF
EMPLOYMENT AGREEMENT BETWEEN THE
DISTRICT AND GENERAL MANAGER**

BACKGROUND

On June 25, 2014 the Board approved an employment contract with the General Manager. On June 14, 2017, the Board of Directors approved a second amendment to the employment contract to the benefits portion of the agreement by increasing the annual salary and the District's contribution to the General Manager's 457 deferred compensation plan.

On June 4, 2018, the Board of Directors approved an updated employment contract with some updates to include: 1) The term of the agreement would be for five years, 2) District will provide a three percent (3%) base salary increase on the first full pay period of each Fiscal Year (i.e. after July 1); 3) District will continue providing contributions in the amount of three percent (3%) to her 457 deferred compensation plan; 4) Administrative Leave was removed upon use which remained on the books; and 5) Any cost of living granted by the Board to non-contract District employees shall have no impact upon this agreement.

Language also included that the Manager would be entitled to receive the same employee benefits (medical/dental/vision insurance benefits, retiree medical benefits and paid holidays), on the same terms as other full-time District employees. Language was also updated to reflect the changes to the accumulated sick leave cash value after five (5), ten (10) years of service as well as upon retirement per the employee/personnel handbook. Per the contract, the Manager also receives a motor vehicle allowance of \$230.76 (in lieu of any reimbursements for expenses incurred the use of a personal vehicle for District business), and a cell phone allowance of \$30 per pay period, which is equal to other management employees.

ANALYSIS

The Personnel Committee met in July and September of 2022 to begin discussions on an updated employment contract for the General Manager. As reviewed and prepared by legal counsel, the attached employment agreement provides for a five (5) year term of employment, commencing on December 1, 2022, and terminating on November 30, 2027.

Updates to the employment agreement include the following: 1) Either the Manager or District may at any time request that the terms of the agreement be amended, at which time the item shall be placed on closed session for discussion among the Board, 2) The base salary of \$168,067 will

be increased by three percent (3%) each year commencing July 2023, and any additional salary increase will be at the Board's discretion, based on the following considerations: compensation paid for comparable employment by other governmental entities of similar size and functions, level of responsibilities, cumulative experience, and other factors as the Board may determine relevant or appropriate; 3) Clarification under Section 7.A and 7C related to the Manager's ability to perform essential functions due to mental or physical disability or other health reasons, as well as provide the Manager with written notice should performance be unsatisfactory; and 4) Severance payment to increase annually on the anniversary of the effective date by one additional month's salary, up to a maximum of twelve (12) months' severance payment from the current six (6) months' payment.

The general manager employment agreement along with the amendment, as well as a benefits summary table and salary schedule are all maintained on the District's website on the Human Resources page.

FISCAL IMPACT

There are no fiscal impacts this year's FY2022-2023 budget.

RECOMMENDATION

It is recommended that the Board review and approve the Employment Agreement between the District and Mary Otten to serve as the District's General Manager.

ATTACHMENT

- 1) Employment Agreement (15 pages)

**2022 EMPLOYMENT AGREEMENT BETWEEN
PLEASANT VALLEY RECREATION AND PARK DISTRICT
AND
MARY OTTEN, GENERAL MANAGER**

This **2022 EMPLOYMENT AGREEMENT** is made effective the 1st day of December 2022, between **MARY OTTEN** (“Manager”) and the **PLEASANT VALLEY RECREATION AND PARK DISTRICT** (“District”), a California public agency, to supersede and replace the Employment Agreement between Manager and District dated July 1, 2018.

RECITALS

- A. On August 25, 2014, Manager was appointed as the General Manager for District pursuant to section 5786.1(d) of the California Public Resources Code.
- B. District desires to continue to employ Manager as General Manager of District. Manager desires to accept such employment in accordance with the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants set forth below, the parties agree as follows:

AGREEMENT

SECTION 1. TERM OF EMPLOYMENT.

The term of this Agreement shall be five (5) years, commencing on December 1, 2022 (“Effective Date”) and expiring on November 30, 2027. Notwithstanding the term set forth above, this Agreement may be terminated with or without cause as provided in Section 7 below.

Either Manager or District may at any time request that the terms of this Agreement be renegotiated or amended, in which event the item shall be placed for closed session on the

District Board of Directors (“Board”) agenda for this purpose. Nothing herein, however, shall be construed as requiring either party to ultimately agree to any amendments to this Agreement or to a new employment agreement.

SECTION 2. DUTIES AND EMPLOYMENT STATUS.

Manager shall function as District’s General Manager. Her duties shall include the responsibilities set forth in Exhibit “A” attached hereto, including the following: implementation of District policies and directives set by the Board; meeting performance goals, objectives and standards for Manager set by the Board; supervision of District’s facilities, operations, programs, projects, financial affairs, personnel, and planning; and such other duties as may be assigned to Manager by the Board from time to time.

District employs Manager on an "at-will" basis. Manager expressly acknowledges and agrees that she is an exempt management employee for the purposes of the Fair Labor Standards Act (FLSA) and serves at the will and pleasure of the Board. Manager understands that, subject only to the terms and conditions of this Agreement, her employment may be terminated with or without cause and with or without advance notice at any time. Manager is free to terminate employment at any time as well, in accordance with the terms and conditions of this Agreement.

SECTION 3. COMPENSATION.

Effective as of July 1, 2022, District shall provide to Manager an annual base salary of One-Hundred Sixty-Eight Thousand Sixty-Seven Dollars (\$168,067), subject to all applicable tax withholding and other authorized deductions. Commencing on the first pay period of July 2023, the District shall provide to the Manager’s base salary a minimum of three percent (3%) increase at least annually. Additionally, Manager may request a base salary increase and may place the proposal in front of the Board during an evaluation period. In accordance with such review and its discretion, the Board may increase Manager’s base salary as it may deem appropriate, based on the following considerations:

- a) The compensation paid for comparable employment by other governmental entities in California, similar in size and functions to District;
- b) The level of responsibility required by the position of Manager;
- c) The cumulative experience of Manager and her performance in carrying out her assigned duties; and
- d) Such other factors as the Board may then determine relevant or appropriate.

The base salary shall be paid to Manager according to the same pay periods utilized for other District employees. The base salary shall be prorated to reflect the proportion of the bi-weekly payroll period actually worked for any period of partial employment.

SECTION 4. EMPLOYEE BENEFITS.

A. Employee Benefits. Unless otherwise specified herein, throughout the term of this Agreement, Manager shall be entitled to receive the same employee benefits (including medical/dental/vision insurance benefits, retirement contributions, retiree medical benefits, and paid holidays), on the same terms, as other full-time District employees to the extent permitted by law. If employee benefits are modified by the Board during the term of this Agreement, such modified benefits shall also apply to Manager to the extent permitted by law.

B. Vacation Leave. Manager shall accrue paid vacation leave at 6.15 hours per pay period (160 hours per year). Vacation leave will not accrue during any period of Manager's unpaid leave of absences. The maximum accrued but unused vacation leave at any time during this Agreement shall be four hundred and eighty (480) hours. Manager may utilize vacation leave once it is accrued. Manager will cease to accrue vacation leave until the accrued but unused vacation hours fall below four hundred and eighty (480) hours.

The parties acknowledge the importance of Manager maintaining consistent and effective communications with the Board concerning Manager's anticipated vacation schedule. Manager shall notify the Board Chairperson in advance of taking vacation leave and shall

provide at least one week's advance notice before taking more than five (5) days' continuous vacation leave. The Board Chairperson may deny Manager's use of vacation leave only for urgent District business taking place during the time of Manager's anticipated vacation absence.

C. Sick Leave. Manager shall accrue paid sick leave at 3.69 hours per pay period (95.94 hours per year). Sick leave will not accrue during any period of Manager's unpaid leave or absences to the extent permitted by law.

Upon termination of Manager's employment hereunder for any reason other than retirement, Manager shall be compensated for accrued but unused sick leave. If such termination occurs after the completion of five (5) years but prior to the completion of ten (10) years of Manager's employment with District, Manager shall be compensated for accrued but unused sick leave at the rate of twenty five percent (25%) of Manager's base salary, up to a limit of 500 hours. If such termination occurs after ten (10) years of Manager's employment with District, Manager shall be compensated for accrued but unused sick leave at the rate of fifty percent (50%) of Manager's base salary, up to a limit of 1,000 hours. The cash value of such accrued but unused sick leave shall be based upon Manager's base salary in effect at the time of termination.

Upon Manager's retirement, accrued but unused sick leave will be converted to retirement benefit credits, with no cash value, in accordance with the terms and conditions of District's contract with the California Public Employees' Retirement System ("PERS").

D. Retirement. Manager may participate in a PERS plan as a Classic Member at the 2% at 60 tier, to the extent permitted by law and consistent with District's contractual agreement with PERS and Manager's classification in the PERS system. The District shall pay the full employer PERS contribution, and Manager shall pay the full employee PERS contribution. Additionally, effective the first full pay period of each Fiscal Year (i.e. after July 1), the District shall also provide contributions in the amount of three percent (3%) of Manager's bi-weekly salary per payroll period to Manager's 457 deferred compensation plan.

E. Motor Vehicle Allowance. District shall pay Manager a motor vehicle allowance of

Two Hundred Thirty Dollars and Seventy-Six Cents (\$230.76), (which includes fuel costs) per pay period. This allowance is in lieu of Manager receiving any reimbursements for expenses incurred when using a personal vehicle for District business within a fifty (50) mile radius of the City of Camarillo. Manager acknowledges that this motor vehicle allowance adequately compensates Manager for the expenses incurred in using Manager's personal vehicle for District business within a fifty (50) mile radius of the City of Camarillo. In addition to the motor vehicle allowance, Manager will be reimbursed for vehicle travel mileage, at the current IRS mileage rate, incurred outside a fifty (50) mile radius of the City of Camarillo when using a personal vehicle for District business.

F. Cell Phone. District shall provide Manager with a cell phone allowance in the same amount that District provides to its other management employees, which as of the Effective Date of this Agreement is thirty Dollars (\$30) per pay period. This allowance is in lieu of receiving reimbursement for expenses incurred using Manager's personal cell phone for District business. Manager acknowledges that this allowance adequately compensates Manager for expenses incurred in using Manager's personal cell phone for District business.

G. Laptop Computer. District shall provide Manager with a laptop computer for District-related use and occasional personal use.

SECTION 5. HOURS OF WORK; CONFLICTS OF INTEREST.

Manager has no set hours of work and is an exempt employee for the purposes of the Fair Labor Standards Act (FLSA). Manager is expected to engage in the hours of work as are necessary to fulfill the obligations of the General Manager position. It is recognized that Manager must devote time outside normal office hours to the business of District, and to that end, Manager may take leave as she deems appropriate during normal office hours. District supports and encourages work-life balance. To avoid any actual or potential conflicts of interest, Manager shall not directly or indirectly render any services of a business or commercial nature to any other person or organization, whether for compensation or otherwise, that competes with the business of District or interferes with the performance of her duties hereunder while employed by District. Manager is permitted to volunteer her time for non-

profit organizations so long as such volunteer duties do not create an actual or perceived conflict of interest.

SECTION 6. PERFORMANCE EVALUATION.

The Board shall evaluate and review Manager's job performance on at least an annual basis. It shall be Manager's responsibility to annually place a performance evaluation session on the Board's agenda for a closed session. Evaluations of Manager's performance, however, may occur at any time at the discretion of the Board. The Board may at any time establish performance goals, objectives, and standards for Manager. Evaluations shall assess Manager's achievement of such performance goals, objectives, and standards, and any other factors or criteria deemed relevant by the Board. Failure to meet such performance goals, objectives, or standards, as determined in the discretion of the Board, shall be a basis for the Board to consider disciplinary measures, or termination for cause. The evaluation of the Manager's job performance shall be at the sole discretion of the Board and shall be final.

SECTION 7. TERMINATION OF EMPLOYMENT.

A. Physical or Mental Impairment or Disability. The Board may in its discretion exercised in good faith, terminate this Agreement if Manager is unable to perform the essential functions of Manager's position due to a mental or physical impairment or disability or other health reasons, even with reasonable accommodation, provided that (i) such termination is permitted by law, (ii) Manager's inability to perform the essential functions of her position has continued or is expected to continue for a period of six (6) months or more from commencement, and (iii) such inability and the expected duration thereof have been confirmed in writing by an independent health care provider who shall be qualified to render such opinions. In the event of Manager's termination of employment pursuant to this Section 7.A., District agrees to make a Severance Payment to Manager as stated in section 8. B.

B. No Termination During 120-day period of Board Election or Change. Manager's employment hereunder shall not be terminated without cause during the 120-day period following any District election for membership on the Board or during the 120-day period

following any change in membership of the Board.

C. For-Cause Termination. The Board may in its discretion exercised in good faith terminate this Agreement for cause by giving written notice of termination to Manager. The phrase "for cause" shall mean conduct whereby Manager: (1) willfully breaches or habitually neglects the duties that she is required to perform under the terms of this Agreement; (2) inadequately performs her assigned duties as set forth in Section 2, fails to meet performance goals, objectives, or standards set by the Board, or otherwise is evaluated as unsatisfactory in the discretion of the Board pursuant to Section 6, provided that District has provided Manager with written notice of such inadequate performance, failure, or unsatisfactory evaluation and has given Manager a reasonable opportunity to correct same; (3) is convicted of a crime involving moral turpitude, whether misdemeanor or a felony; (4) commits acts of dishonesty, fraud, misrepresentation or other acts of moral turpitude; (5) willfully fails to follow a lawful directive of the Board; (6) has repeated and protracted unexcused absences from Manager's office or duties; or (7) engages in conduct deemed to be in violation of Government Code Section 1090, *et seq.*, as determined in the reasonable discretion of the Board, or by a court of law or any legal or administrative tribunal.

D. No-Cause Termination. This Agreement may be terminated by District in its sole discretion without cause at any time, and without hearing or opportunity to be heard, upon written notice thereof communicated to Manager, subject to paragraph B of this Section 7. Manager agrees that, in the event of termination without cause, she shall be entitled only to the Severance Payment set forth in Section 8.B.

E. Manager-Initiated Termination. Manager may terminate this Agreement without cause at any time upon thirty (30) days' prior written notice to District. If Manager so terminates this Agreement without cause, she agrees that she shall not be entitled to receive the Severance Payment set forth in Section 8.B.

SECTION 8. PAYMENT UPON TERMINATION.

A. If District terminates Manager's employment for cause, Manager shall receive no

further compensation or benefits after the date of termination, other than such compensation as may have been earned but unpaid and such benefits as may have been accrued but unused as of such date, or as otherwise required by law.

B. If District terminates Manager's employment (i) without cause, or (ii) pursuant to Section 7.A. due to Manager's inability to perform the essential functions of her position for a period of six (6) months or more, Manager shall be entitled only to (i) such compensation as may have been earned but unpaid and such benefits as may have been accrued but unused as of the date of termination, (ii) any payments required by law, and (iii) the following:

(1) Conditioned upon Manager's execution of a settlement and release agreement (attached hereto in form only as Exhibit "B") offered by District in accordance with applicable law and applicable District policies, Manager shall be entitled to receive a severance amount ("Severance Payment") equal to her monthly base salary then in effect multiplied by six (6), in equal consecutive bi-weekly installments over a period of not more than six (6) months, consistent with normal District payroll practices, with all appropriate payroll deductions taken, or alternatively, if so determined by the Board, in a single lump sum payment. The Severance Payment shall increase annually on the anniversary of the Effective Date by one additional month of Manager's monthly base salary, up to a maximum twelve (12) months (if this Agreement is extended beyond its 5-year term), at which point the Severance Payment shall equal Manager's monthly base salary then in effect multiplied by twelve (12). Payment in accordance with this Section will release District from any further obligations to Manager under this Agreement. If terminated without cause, Manager may agree to submit a resignation or process her retirement in lieu of an announcement of a formal termination by the Board.

(2) The Severance Payment provided in this Section 8 shall constitute the sole and only entitlement of Manager with respect to severance pay in the event of termination without cause or termination pursuant to Section 7.A. Manager expressly waives any and all other rights with respect to severance pay except as provided herein. Any

accrued vacation, holidays and other accrued benefits shall be paid on the termination date. This Section 8.B. shall be subject to and interpreted in accordance with Article 3.5 (commencing with Section 53260) of Chapter 2 of Part 1 of Division 2 of Title 5 of the California Government Code. California Government Code Section 53260 provides that, regardless of the term of this Agreement, if this Agreement is terminated, the maximum cash settlement that Manager may receive shall be an amount equal to Manager's monthly base salary multiplied by the number of months left on the unexpired term of this Agreement, except that if the unexpired term of this Agreement is greater than 18 months, the maximum cash settlement shall be an amount equal to Manager's monthly base salary multiplied by 18.

C. The following provisions are in compliance with Government Code Section 53243 et seq.:

a) In the event District determines to place Manager on paid leave pending an investigation, Manager shall fully reimburse such pay to District if she is subsequently convicted of a crime involving an abuse of her office or position.

b) In the event District determines to fund all or part of a legal criminal defense for Manager, she shall fully reimburse such funds to District if she is subsequently convicted of a crime involving an abuse of her office or position.

c) Regardless of the term of this Agreement, if this Agreement is terminated, any cash settlement related to the termination that Manager may receive from District shall be fully reimbursed to District if Manager is convicted of a crime involving an abuse of her office or position.

SECTION 9. INDEMNIFICATION.

To the extent mandated by the California Government Code and other applicable provisions of law, District shall defend, hold harmless, and indemnify Manager against any tort, professional liability, claim or demand, or other legal action arising out of an alleged act or

omission occurring in the performance of Manager's services under this Agreement. To the extent permitted by law, this section shall not apply to any intentional tort or crime committed by Manager, to any action outside the course and scope of the services provided by Manager under this Agreement, or any other intentional or malicious conduct or gross negligence of Manager.

SECTION 10. OWNERSHIP OF MATERIALS, CONFIDENTIALITY.

Upon termination of this Agreement, Manager agrees to deliver to District all equipment, laptop computer, materials, documents, and other property belonging to District. Manager also agrees to maintain the confidentiality of information related to District obtained during the term of her employment and thereafter, to the extent permitted by law.

SECTION 11. NON-ASSIGNMENT.

This is an agreement for employment of Manager by District and may not be assigned by Manager to any third party.

SECTION 12. NOTICES.

Any notices to be given under this Agreement by either party to the other shall be in writing and may be transmitted by personal delivery or by mail, registered or certified, postage paid, with return receipt requested. Mailed notices shall be addressed as follows:

If to District:
Pleasant Valley Recreation and Park District
Attention: Chairperson, Board of Directors
1605 E. Burnley Street
Camarillo, CA 93010

With a Copy to:
Aleshire & Wynder, LLP
Attention: Tiffany J. Israel
18881 Van Karman Ave., Suite 1700
Irvine, CA 92612

If to Manager:

Mary Otten
[Address on file with human resources.]

Each party may change that party's address by written notice in accordance with this paragraph.

Notices delivered personally shall be deemed communicated as of the date of the actual receipt; mailed notices shall be deemed communicated as of the date of mailing.

SECTION 13. MODIFICATION.

This Agreement may not be modified or amended in any way unless such modification or amendment is in writing and signed by Manager and the chairperson of the Board.

SECTION 14. ENTIRE AGREEMENT.

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the employment of Manager by District and contains all of the covenants and agreements between the parties with respect to that employment in any manner whatsoever. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, that are not embodied herein, and that no other agreement, statement or promise not contained in this Agreement shall be valid or binding on either party. No representations or conduct on the part of any representative of the Board or District shall alter the at-will nature of Manager's employment.

SECTION 15. PARTIAL INVALIDITY.

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

SECTION 16. GOVERNING LAW.

This Agreement shall be governed by and construed in accordance with the laws of the

State of California.

SECTION 17. DEATH.

If Manager dies prior to the expiration of the term of her employment, any sums that may be due her (i.e., unpaid wages, accrued vacation time, etc.) by District under this Agreement as of the date of death shall be paid to Manager's executors, administrators, heirs, personal representatives, successors and assigns.

SECTION 18. ARBITRATION.

Any dispute or controversy between the parties in connection with or relating to this Agreement shall be resolved by binding arbitration before an American Arbitration Association (“AAA”) arbitrator and in accordance with AAA arbitration rules governing employment disputes and to be conducted in the County of Ventura, in accordance with the provisions of California Code of Civil Procedure section 1280 *et seq.* Cost of arbitration shall be equally shared by District and Manager.

SECTION 19. ACKNOWLEDGMENT.

Manager acknowledges that she has carefully read this Agreement and understands its contents; that she has been given the opportunity to consult with an attorney of her choice regarding this Agreement; that she has had sufficient time to review this Agreement; that she is executing this Agreement knowingly and voluntarily, without any coercion or duress; and that she has not relied on any representations or promises of any kind made to her in connection with her decision to execute this Agreement, except for those set forth herein.

[signatures on following page]

Executed at Camarillo, California, with an Effective Date as set forth above.

PLEASANT VALLEY RECREATION AND PARK DISTRICT

X

Robert Kelley
Chairperson, Board of Directors

ATTEST:

X

Elaine Magner
Board Member, Board of Directors

MANAGER

X

Mary Otten
General Manager

EXHIBIT “A”

GENERAL MANAGER JOB DESCRIPTION

[on follow pages]

EXHIBIT "B"

AGREEMENT OF SEPARATION, SEVERANCE, AND GENERAL RELEASE

1. PARTIES

This Agreement of Separation, Severance, and General Release (hereinafter referred to as the "AGREEMENT") is entered into by and between the Pleasant Valley Recreation & Parks District, a California special district (hereinafter referred to as "THE DISTRICT"), and MARY OTTEN, an individual (hereinafter referred to as "EMPLOYEE").

2. RECITALS

2.1. EMPLOYEE was hired by THE DISTRICT as an at-will General Manager effective _____ serving at the pleasure of the Board of Directors of THE DISTRICT pursuant to a written contract, a copy of which is attached hereto as Exhibit "A" ("THE CONTRACT"). EMPLOYEE is currently [REDACTED] years old.

2.2. THE DISTRICT and EMPLOYEE desire that EMPLOYEE resign and enter into a severance agreement whereby EMPLOYEE receives severance compensation in exchange for executing a general release and waiver of any and all claims that EMPLOYEE may have against THE DISTRICT, including but not limited to its elected and non-elected officials, employees, attorneys, and agents. Accordingly, the parties hereto intend by this AGREEMENT to mutually conclude any and all employment relationships between THE DISTRICT and EMPLOYEE by means of EMPLOYEE's voluntary separation as of [REDACTED], [REDACTED]. This AGREEMENT sets forth the full and complete terms and conditions concluding EMPLOYEE's employment relationship with THE DISTRICT and any obligations related thereto, including any provided under THE CONTRACT.

2.3 In accordance with this AGREEMENT and with applicable state and federal laws, EMPLOYEE acknowledges that EMPLOYEE has been advised of EMPLOYEE's post-employment rights, including but not limited to, EMPLOYEE's rights under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"), the Employee Retirement Income Security Act of 1974 ("ERISA"), and the Health Insurance Portability and Accountability Act of 1996 ("HIPAA").

3. CONSIDERATION

3.1 EMPLOYEE shall receive payment to her at the time of her voluntary separation all earned salary, accrued fringe benefits as detailed in THE CONTRACT, and/or all other wage compensation/benefits owed to EMPLOYEE upon separation of employment, as required by law or THE CONTRACT or any other agreement with THE DISTRICT.

3.2. In exchange for the waivers and releases set forth herein, THE DISTRICT shall also cause to be paid to EMPLOYEE an additional compensatory payment by means of severance, settlement and release in the form of a lump sum amount of [REDACTED] and [REDACTED] cents (\$ [REDACTED].00), as set forth in THE CONTRACT in the form of a check made payable to EMPLOYEE to be mailed to EMPLOYEE at EMPLOYEE's

home address via certified mail return receipt requested within thirty (30) business days after the EFFECTIVE DATE (as defined below) of this AGREEMENT.

3.3 In exchange for the severance payment provided for herein, EMPLOYEE, and on behalf of EMPLOYEE's spouse, heirs, representatives, successors, and assigns, hereby releases, acquits, and forever discharges THE DISTRICT, and each of its predecessors, successors, assigns, officials, employees, representatives, agents, insurers, attorneys, and all persons and entities acting by, through, under, or in concert with any of them, and each of them (hereinafter referred to as "THE DISTRICT PARTIES"), from any and all claims, charges, complaints, contracts, understandings, liabilities, obligations, promises, benefits, agreements, controversies, costs, losses, debts, expenses, damages, actions, causes of action, suits, rights, and demands of any nature whatsoever, known or unknown, suspected or unsuspected, which EMPLOYEE now has or may acquire in the future, or which EMPLOYEE ever had, relating to or arising out of any act, omission, occurrence, condition, event, transaction, or thing which was done, omitted to be done, occurred or was in effect at anytime from the beginning of time up to and including [REDACTED], (hereinafter referred to collectively as "CLAIMS"), without regard to whether such CLAIMS arise under the federal, state, or local constitutions, statutes, rules or regulations, or the common law. EMPLOYEE expressly acknowledges that the CLAIMS forever barred by this AGREEMENT specifically include, but are not limited to, claims based upon any alleged breach of THE CONTRACT or any other agreement of employment, any demand for wages, overtime or benefits, any claims of violation of the provisions of ERISA, COBRA or HIPAA, any alleged breach of any duty arising out of contract or tort, any alleged wrongful termination in violation of public policy, any alleged breach of any express or implied contract for continued employment, any alleged employment discrimination or unlawful discriminatory act, or any claim or cause of action including, but not limited to, any and all claims whether arising under any federal, state or local law prohibiting breach of employment contract, wrongful termination, or employment discrimination based upon age, race, color, sex, religion, handicap or disability, national origin or any other protected category or characteristic, and any and all rights or claims arising under the California Labor Code or Industrial Welfare Commission Wage Orders, the Federal Fair Labor Standards Act, the California Fair Employment and Housing Act, California Government Code §§12, 900 et seq., the Americans With Disabilities Act, Title VII of the Civil Rights Act of 1964, the Public Safety Officers Procedural Bill of Right Act, and any other federal, state, or local human rights, civil rights, or employment discrimination or employee rights statute, rule, or regulation.

4. SPECIFIC ACKNOWLEDGMENT OF WAIVER OF CLAIMS UNDER ADEA AND OWBPA

The Age Discrimination in Employment Act of 1967 (hereinafter referred to as the "ADEA") makes it illegal for an employer to discharge any individual or otherwise discriminate with respect to the nature and privileges of an individual's employment on the basis that the individual is age forty (40) or older. The Older Workers Benefit Protection Act (hereinafter referred to as the "OWBPA," 29 U.S.C. § 626, *et seq.*, Pub L 101-433, 104 Stat. 978 (1990)) further augments the ADEA and prohibits the waiver of any right or claim under the ADEA, **unless the waiver is knowing and voluntary**. By entering into this AGREEMENT, EMPLOYEE acknowledges that she knowingly and voluntarily, for just compensation in addition to anything of value to which EMPLOYEE was already entitled, waives and releases any rights she may have

under the ADEA and/or OWBPA. EMPLOYEE further acknowledges that she has been advised and understands, pursuant to the provisions of the ADEA and OWBPA, that:

- (a) This waiver/release is written in a manner understood by EMPLOYEE;
- (b) EMPLOYEE is aware of, and/or has been advised of, her rights under the ADEA and OWBPA, and of the legal significance of her waiver of any possible claims she currently may have under the ADEA, OWBPA and/or similar age discrimination laws;
- (c) EMPLOYEE is entitled to a reasonable time of at least twenty-one (21) days within which to review and consider this AGREEMENT and the waiver and release of any rights she may have under the ADEA, the OWBPA and similar age discrimination laws; but may, in the exercise of her own discretion, sign or reject this AGREEMENT at any time before the expiration of the twenty-one (21) days;
- (d) The waivers and releases set forth in this AGREEMENT shall not apply to any rights or claims that may arise under the ADEA and/or OWBPA **after** the EFFECTIVE DATE of this AGREEMENT;
- (e) EMPLOYEE has been advised by this writing that she should consult with an attorney prior to executing this AGREEMENT;
- (f) EMPLOYEE has discussed this waiver and release with, and been advised with respect thereto by, her counsel of choice, and that she does not need any additional time within which to review and consider this AGREEMENT;
- (g) EMPLOYEE has **seven (7) days following her execution** of this AGREEMENT to revoke the AGREEMENT;
- (h) Notice of revocation within the seven (7) day revocation period must be provided, in writing, to THE DISTRICT pursuant to Paragraph 8.9 herein, and must state, "I hereby revoke my acceptance of our Agreement of Severance and General Release;" and
- (i) This AGREEMENT shall not be effective until all parties have signed the AGREEMENT and ten (10) days have passed since EMPLOYEE's execution ("EFFECTIVE DATE").

5. UNKNOWN CLAIMS

In relation to the release provisions of Paragraphs 3 and 4 above, EMPLOYEE understands that California Civil Code section 1542 reads as follows:

"General Release--Claims Extinguished"

"A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her,

would have materially affected his or her settlement with the debtor or released party.”

EMPLOYEE hereby waives the protection of California Civil Code section 1542.

6. WAIVER OF ADDITIONAL CLAIMS

EMPLOYEE hereby waives any provisions of state or federal law that might require a more detailed specification of the claims being released pursuant to the provisions of Paragraphs 3, 4, and 5 above.

7. REPRESENTATIONS AND WARRANTIES

Each of the parties to this AGREEMENT represents and warrants to, and agrees with, each other party as follows:

7.1. Advice of Counsel: The parties hereto have received independent legal advice from their respective attorneys concerning the advisability of entering into and executing this AGREEMENT or have been given the opportunity to obtain such advice. The parties acknowledge that they have been represented by counsel of their own choice in the negotiation of this AGREEMENT, that they have read this AGREEMENT; that they have had this AGREEMENT fully explained to them by such counsel, or have had such opportunity to do so and that they are fully aware of the contents of this AGREEMENT and of its legal effect.

7.2. No Fraud in Inducement: No party (nor any officer, agent, employee, representative, or attorney of or for any party) has made any statement or representation or failed to make any statement or representation to any other party regarding any fact relied upon in entering into this AGREEMENT, and neither party relies upon any statement, representation, omission or promise of any other party in executing this AGREEMENT, or in making the settlement provided for herein, except as expressly stated in this AGREEMENT.

7.3. Independent Investigation: Each party to this AGREEMENT has made such investigation of the facts pertaining to this settlement and this AGREEMENT and all the matters pertaining thereto, as it deems necessary.

7.4. Mistake Waived: In entering into this AGREEMENT, each party assumes the risk of any misrepresentation, concealment or mistake. If any party should subsequently discover that any fact relied upon by it in entering into this AGREEMENT was untrue, or that any fact was concealed from it, or that its understanding of the facts or of the law was incorrect, such party shall not be entitled to any relief in connection therewith, including without limitation on the generality of the foregoing any alleged right or claim to set aside or rescind this AGREEMENT. This AGREEMENT is intended to be, and is, final and binding between the parties, regardless of any claims of misrepresentation, promise made without the intent to perform, concealment of fact, mistake of fact or law, or any other circumstance whatsoever.

7.5. Later Discovery: The parties are aware that they may hereafter discover claims or facts in addition to or different from those they now know or believe to be true with respect to the matters related herein. Nevertheless, it is the intention of the parties that EMPLOYEE fully,

finally and forever settle and release all such matters, and all claims relative thereto, which do now exist, may exist or have previously existed against THE DISTRICT or THE DISTRICT PARTIES. In furtherance of such intention, the releases given here shall be, and remain, in effect as full and complete releases of all such matters, notwithstanding the discovery or existence of any additional or different claims or facts relative thereto.

7.6. Indemnification: EMPLOYEE agrees to indemnify and hold harmless THE DISTRICT or THE DISTRICT PARTIES from, and against, any and all claims, damages, or liabilities sustained by them as a direct result of the violation or breach of the covenants, warranties, and representations undertaken pursuant to the provisions of this AGREEMENT. EMPLOYEE understands and agrees that she shall be exclusively liable for the payment of all taxes for which she is responsible, if any, as a result of her receipt of the consideration referred to in Paragraph 3 of this AGREEMENT. In addition, EMPLOYEE agrees fully to indemnify and hold the CITY PARTIES harmless for payment of tax obligations as may be required by any federal, state or local taxing authority, at any time, as a result of the payment of the consideration set forth in Paragraph 3 of this AGREEMENT.

7.7. Future Cooperation & Consultation fees: EMPLOYEE shall execute all such further and additional documents as shall be reasonable, convenient, necessary or desirable to carry out the provisions of this AGREEMENT. EMPLOYEE shall provide THE DISTRICT with consultation services (including deposition or trial testimony) in any litigation involving THE DISTRICT which is reasonably related to acts or occurrences transpiring during her employment. Said services shall be provided as needed by THE DISTRICT at a rate of \$100.00 per hour.

7.8. Return of Confidential Information and Property: Prior to the separation date, EMPLOYEE shall submit a written inventory of, and return to THE DISTRICT, all District keys, equipment, computer identification cards or codes, and other equipment or materials or confidential documents provided to or obtained by EMPLOYEE during the course of her employment with THE DISTRICT.

7.9. No Pending Claims and/or Actions: EMPLOYEE represents that she has not filed any complaints or charges against THE DISTRICT or THE DISTRICT PARTIES with any local, state or federal agency or court; that she will not do so at any time hereafter for any claim arising up to and including the EFFECTIVE DATE of this AGREEMENT; and that if any such agency or court assumes jurisdiction of any such complaint or charge against THE DISTRICT or THE DISTRICT PARTIES on behalf of EMPLOYEE, whenever or where ever filed, she will request such agency or court to withdraw from the matter forthwith.

7.10. Ownership of Claims: EMPLOYEE represents and warrants as a material term of this AGREEMENT that EMPLOYEE has not heretofore assigned, transferred, released or granted, or purported to assign, transfer, release or grant, any of the CLAIMS disposed of by this AGREEMENT. In executing this AGREEMENT, EMPLOYEE further warrants and represents that none of the CLAIMS released by EMPLOYEE thereunder will in the future be assigned, conveyed, or transferred in any fashion to any other person and/or entity.

7.11 Enforcement Fees and Costs: Should any legal action be required to enforce the terms of this AGREEMENT, the prevailing party shall be entitled to reasonable attorneys' fees and costs in addition to any other relief to which that party may be entitled.

7.12 Authority: Each party represents to the other that it has the right to enter into this AGREEMENT, and that it is not violating the terms or conditions of any other AGREEMENT to which they are a party or by which they are bound by entering into this AGREEMENT. The parties represent that they will obtain all necessary approvals to execute this AGREEMENT. It is further represented and agreed that the individuals signing this AGREEMENT on behalf of the respective parties have actual authority to execute this AGREEMENT and, by doing so, bind the party on whose behalf this AGREEMENT has been signed.

8. MISCELLANEOUS

8.1. No Admission: Nothing contained herein shall be construed as an admission by THE DISTRICT of any liability of any kind. THE DISTRICT denies any liability in connection with any claim and intends hereby solely to avoid potential claims and/or litigation and buy its peace.

8.2. Governing Law: This AGREEMENT has been executed and delivered within the State of California, and the rights and obligations of the parties shall be construed and enforced in accordance with, and governed by, the laws of the State of California.

8.3. Full Integration: This AGREEMENT is the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior and contemporaneous oral and written agreements and discussions. This AGREEMENT may be amended only by a further agreement in writing, signed by the parties hereto.

8.4. Continuing Benefit: This AGREEMENT is binding upon and shall inure to the benefit of the parties hereto, their respective agents, spouses, employees, representatives, officials, attorneys, assigns, heirs, and successors in interest.

8.5. Joint Drafting: Each party agrees that it has cooperated in the drafting and preparation of this AGREEMENT. Hence, in any construction to be made of this AGREEMENT, the parties agree that same shall not be construed against any party.

8.6. Severability: In the event that any term, covenant, condition, provision or agreement contained in this AGREEMENT is held to be invalid or void by any court of competent jurisdiction, the invalidity of any such term, covenant, condition, provision or agreement shall in no way affect any other term, covenant, condition, provision or agreement and the remainder of this AGREEMENT shall still be in full force and effect.

8.7. Titles: The titles included in this AGREEMENT are for reference only and are not part of its terms, nor do they in any way modify the terms of this AGREEMENT.

8.8. Counterparts: This AGREEMENT may be executed in counterparts, and when each party has signed and delivered at least one such counterpart, each counterpart shall be deemed an original, and, when taken together with other signed counterparts, shall constitute one AGREEMENT, which shall be binding upon and effective as to all parties.

8.9. Notice: Any and all notices given to any party under this AGREEMENT shall be given as provided in this paragraph. All notices given to either party shall be made by certified or registered United States mail, or personal delivery, at the noticing party's discretion, and addressed to the parties as set forth below. Notices shall be deemed, for all purposes, to have been given on the date of personal service or three (3) consecutive calendar days following deposit of the same in the United States mail.

As to EMPLOYEE:

At EMPLOYEE's home address on file with THE DISTRICT.

As to THE DISTRICT:

Pleasant Valley Recreation & Park District
Attention: Board Chairperson
1605 E. Burnley Street
Camarillo, CA 93010

IN WITNESS WHEREOF, THE DISTRICT has caused this AGREEMENT to be signed and executed on its behalf by its Board Chairperson and duly attested by its Secretary, EMPLOYEE has signed and executed this Agreement, and the attorneys for THE DISTRICT and EMPLOYEE, if any, have approved as to form as of the dates written below.

DATED: _____

EMPLOYEE

By: _____
Mary Otten

THE DISTRICT

DATED: _____

By: _____
Board Chairperson

ATTEST:

Secretary

APPROVED AS TO FORM:

By: _____
_____, General Counsel

[EMPLOYEE's LAW FIRM]

By: _____
[Counsel]

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

TO: BOARD OF DIRECTORS

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

DATE: December 1, 2022

**SUBJECT: CONSIDERATION, SELECTION, AND VOTE FOR A
LAFCO SPECIAL DISTRICT ALTERNATE AND
REGULAR MEMBER**

SUMMARY

The terms of the Ventura Local Agency Formation Commission (LAFCo) special district regular member Elaine Freeman and alternate member John R. (Jack) Curtis will expire on December 31, 2022. As such, an appointment for each seat must be made for the subsequent four-year terms, January 1, 2023 through December 31, 2026.

BACKGROUND

LAFCo is an independent agency created by the State of California. LAFCo's are responsible for reviewing and approving proposed jurisdictional boundary changes, including the annexation and detachment of territory to and/or from cities and most special districts, incorporations of new cities, formations of new special districts, and consolidations, mergers, and dissolutions of existing districts. In addition, LAFCo's must review and approve contractual service agreements, conduct service reviews, and determine spheres of influence for each city and district. For special districts, LAFCo may initiate proposals involving consolidation, dissolution, establishing subsidiary districts, mergers, and reorganizations.

LAFCo is seeking an individual to serve in the capacity of the Special District Regular member or Alternate to fill a four-year term ending December 31, 2026. Alternate members only serve in the absence of a regular member.

LAFCo meets approximately ten times annually in Ventura, typically on the 3rd Wednesday of the month. Commissioners receive \$50 per meeting and mileage reimbursement per the IRS Standard Mileage Rate to and from meetings.

ANALYSIS

The terms of LAFCo special district regular member Elaine Freeman and alternate member John R. (Jack) Curtis will expire on December 31, 2022. As such, an appointment for each seat must be made for the subsequent four-year terms (January 1, 2023, through December 31, 2026) (Govt. Code § 56334). Pursuant to state law, LAFCo special district members are appointed by the independent special district selection committee, which consists of the presiding officer of the legislative body of each independent special district in the county (Govt. Code § 56332).

At the October PVRPD Board meeting, the District nominated Director Dransfeldt for the alternate spot.

The election consists of four candidates for the special district regular member and three candidates for the special district alternate member (listed below in alphabetical order). Each special district may vote for only one candidate for each position. A minimum of 15 qualified votes must be returned by the deadline to establish a quorum of the independent special districts. The candidate for each position receiving the most votes of the quorum shall be elected. In the event of a tie vote, the outcome will be determined by lot.

1. REGULAR LAFCo SPECIAL DISTRICT MEMBER FOR A FOUR-YEAR TERM BEGINNING JANUARY 1, 2023 (vote for one)		
<input type="checkbox"/>	Raul Avila	Calleguas Municipal Water District
<input type="checkbox"/>	Josh Gray	Rancho Simi Recreation and Park District
<input type="checkbox"/>	Doug Nickles	Conejo Recreation and Park District
<input type="checkbox"/>	Eric Wolf	Bell Canyon Community Services District

2. ALTERNATE LAFCo SPECIAL DISTRICT MEMBER FOR A FOUR-YEAR TERM BEGINNING JANUARY 1, 2023 (vote for one)		
<input type="checkbox"/>	Bev Dransfeldt	Pleasant Valley Recreation and Park District
<input type="checkbox"/>	Josh Gray	Rancho Simi Recreation and Park District
<input type="checkbox"/>	Mohammed A. Hasan	United Water Conservation District

FISCAL IMPACT

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

STRATEGIC PLAN COMPLIANCE

Meets 2021 Strategic Plan Goal 4.4.B: Develop, maintain, and enhance relationships with other government agencies serving our community, such as but not limited to the County of Ventura, national and state parks, Pleasant Valley School District, Santa Monica Mountains Conservancy, City of Camarillo, California State Channel Islands, and Camarillo Health Care District.

RECOMMENDATION

It is recommended that the Board approve to select and vote for a Ventura Local Agency Formation Commission (LAFCo) special district regular and alternate member.

ATTACHMENTS

- 1) LAFCo Cover Letter (1 page)
- 2) Independent Special District List 2022 (1 page)
- 3) Regular Member Candidate Statements (3 pages)
- 4) Alternate Member Candidate Statements (3 pages)
- 5) LAFCO Regular and Alternate 2022 Ballot (1 page)



VENTURA LOCAL AGENCY FORMATION COMMISSION

801 S. VICTORIA AVENUE, SUITE 301 • VENTURA, CA 93003

TEL (805) 654-2576 • FAX (805) 477-7101

VENTURA.LAFCO.CA.GOV

October 26, 2022

President/Chair of the Board
c/o General Manager
Pleasant Valley Recreation and Park District
1605 E. Burnley Street
Camarillo, CA 93010

RE: Ballot for Election of a Special District Regular Member and an Alternate Member to the Ventura LAFCo

Dear President/Chair of the Board:

Enclosed please find your Official Ballot for the election of a special district regular member and a special district alternate member to the Ventura LAFCo for new, four-year terms beginning January 1, 2023, and ending December 31, 2026. This election is being conducted by mail pursuant to California Government Code Section 56332 (or by email, if consent has been provided by your District - see enclosed list of those districts which have consented to email). A total of four candidates have been nominated for the regular member position and three for the alternate position. The candidates are listed alphabetically on the Official Ballot and a copy of each candidate's statement (if submitted) is enclosed.

INSTRUCTIONS

- **Use the enclosed Official Ballot to vote for only one candidate for each position.**
- **The ballot must be signed and dated by the district president/chair or presiding officer.**
- **All ballots being returned via US Mail must be returned to the Ventura LAFCo at the address listed above. Districts that have previously consented to conduct elections via email can email a copy of the signed ballot to: kai.luoma@ventura.org.**
- **BALLOTS MUST BE RECEIVED BY 5:00 p.m. FRIDAY, DECEMBER 9, 2022. (Ballots received after 5:00 p.m. Friday, December 9, 2022, will not be counted.)**

There are 29 independent special districts eligible to vote in this election. At least 15 districts must return completed/signed ballots to achieve a quorum. If a quorum is achieved, the candidate receiving the most votes for each position will be considered elected. In the event of a tie for the most votes, the outcome will be determined by lot. The election results will be mailed to each district no later than Friday, December 23, 2022. Please let us know if you have questions.

Sincerely,

Kai Luoma
Executive Officer

Enclosures
c: General Manager



VENTURA LOCAL AGENCY FORMATION COMMISSION

801 S. VICTORIA AVENUE, SUITE 301 • VENTURA, CA 93003

TEL (805) 654-2576 • FAX (805) 477-7101

VENTURA.LAFCO.CA.GOV

INDEPENDENT SPECIAL DISTRICTS IN VENTURA COUNTY

As of August 2022

1. Bardsdale Public Cemetery District
2. Bell Canyon Community Services District*
3. Blanchard/Santa Paula Library District*
4. Calleguas Municipal Water District*
5. Camarillo Health Care District*
6. Camrosa Water District*
7. Casitas Municipal Water District*
8. Channel Islands Beach Community Services District*
9. Conejo Recreation & Park District*
10. El Rancho Simi Public Cemetery District*
11. Fillmore-Piru Memorial District
12. Fox Canyon Groundwater Management Agency*
13. Hidden Valley Municipal Water District
14. Meiners Oaks Water District
15. Ojai Valley Sanitary District*
16. Ojai Water Conservation District
17. Oxnard Drainage District No. 1*
18. Oxnard Drainage District No. 2*
19. Oxnard Harbor District*
20. Piru Public Cemetery District*
21. Pleasant Valley County Water District
22. Pleasant Valley Recreation & Park District*
23. Rancho Simi Recreation & Park District*
24. Saticoy Sanitary District*
25. Triunfo Sanitation District*
26. United Water Conservation District*
27. Ventura County Resource Conservation District*
28. Ventura Port District*
29. Ventura River County Water District*

* Special Districts that have provided written consent to conduct the election via email as of August 23, 2022.



Raul Avila

Director Avila has served on the Calleguas Municipal Water District Board since December 2020.

As Calleguas' Board Secretary and Chair of the Drought Response Ad-Hoc Committee he has advocated for the development of new local water supplies and increased conservation programs.

Experience as a water district board member

Director Avila was elected to the Calleguas Municipal Water District Board of Directors in 2020, and currently serves as Board Secretary. He represents Division 1, which encompasses the City of Simi Valley.

He is a Navy Veteran and currently works as a civilian in the Naval Surface Warfare Center (NSWC), Port Hueneme Division. His experience includes managing the inspection and testing of components necessary for Naval reconnaissance and combat systems.

Currently he is a member of the Calleguas Engineering and Construction, and Groundwater Committees. He also serves as Calleguas' representative on the Association of Water Agencies of Ventura County (AWA VC).

Director Avila and his family have lived in Simi Valley, CA since 2016.

2100 Olsen Road, Thousand Oaks, CA 91360 rvila@calleguas.com (818) 798-8745 mobile

Candidate Statement from Josh Gray
2022 Vice Chair of the Rancho Simi Recreation and Park District
To Serve as a Regular or Alternate Member of LAFCo



I am seeking to join LAFCo because it's an opportunity to engage on the county level with local government boundaries, represent special districts in their important provider of services, and continue to grow and learn on topics of regional importance. I was born and raised in Simi Valley, attended local schools, graduating from Santa Susana High School in 2011 and California Lutheran University in 2015 with degrees in political science and economics. I am engaged to be married in March of 2023.

I was elected to Rancho Simi's Recreation & Parks Board in 2020 where I've sought to safeguard open spaces, expand after school care, grow access to recreation center programs, and interconnect our local governments to strengthen services. If I am fortunate enough to join LAFCo, I will bring an open mind, win-win mentality, and report back to VCSDA on LAFCo activities.

I have been active in the Simi Valley Chamber of Commerce, Emerging Leaders Committee, Rotary Club of Simi Sunrise, Simi Valley Boy Scout Troop 622, Young Elected Officials Network, and Elected Officials to Protect America. I would encourage anyone with questions to reach out and I'd love to have a conversation. I am looking forward to meeting each of you and hopefully working with you.

DOUG NICKLES

Nominated by Conejo Recreation & Park District Board of Directors to be a candidate to serve as Special District's regular member on Ventura County LAFCo.

September 2022

Doug has been a Board member for the Conejo Recreation and Park District since 2018. He also serves on the Boards for the Conejo Open Space Conservation Agency and the California Association of Recreation and Park Districts.



Prior to being elected to the District Board, he served for six years as a City of Thousand Oaks Planning Commissioner (City Council appointment). Doug has also a member of the City of Thousand Oaks Landscape Advisory Committee, Conejo Future Foundation Environmental Task Force, and several local School Site Councils.

In 2019 Doug retired from the City of Glendale Fire Department as the Assistant Fire Marshal, where he managed the Fire Prevention Bureau, including all of the annual inspection programs, building plan review process, land use planning entitlement reviews, and issuance of fire permits.

Doug and his wife, Leesi, moved to Thousand Oaks in 1984 to raise their family. Two of their children still reside in the Conejo Valley with their families; they are blessed with four grandchildren.

Doug has an MBA degree from California Lutheran University and a BS degree in Forestry, from Humboldt State University.



Bev A. Dransfeldt

209.200.2313

1534 Loma Drive | Camarillo, CA 93010

bevdransfeldt@gmail.com

EDUCATION

UNIVERSITY OF CALIFORNIA, BERKELEY | Berkeley, CA

December 2010

Bachelor of Arts – Political Science

Summer Study Abroad: Belgium, Luxembourg, Amsterdam (History, Art and Identity in the Heart of Europe Program)

WORK EXPERIENCE

PLEASANT VALLEY RECREATION & PARKS BOARD | Camarillo, CA

December 2020 - current

Elected Director

- Oversee and set budget for the special district
- Serving on committees: Santa Monica Mountains Conservancy, Long-Range Planning, Foundation, Pickleball Ad Hoc

COUNTY OF VENTURA | Ventura, CA

September 2021 - March 2022

Camarillo Public Library Lead Elections Voting Assistant

- Oversaw all logistics for voting center for the 2021 special gubernatorial recall election
- Toured various voting centers across Ventura County to assess ADA compliance

PLEASANT VALLEY RECREATION & PARKS DISTRICT | Camarillo, CA

March 2019 - December 2020

Recreation Specialist - Outdoor Education & Camp

November 2019 - December 2020

- Managed Habitat Conservation Fund Grant of \$100,000 for outdoor education at Camarillo Grove Park
- Planned and budgeted for District's summer camp, Camp Funtastic

Senior Recreation Leader

March 2019 - November 2019

- Provided support to various departments such as marketing, special events and community partnerships
- On-site activation lead for PVRPD information booth connecting the department to community concerns

CITY OF THOUSAND OAKS | Thousand Oaks, CA

March 2016 - December 2016

Administrative Assistant, Cultural Affairs Department

- Administered Community Events Endowment Fund grants by handling applications, contracts and payment
- Assisted with duties pertaining to the Fred Kavli Theatre, Scherr Forum Theatre, Cultural Affairs Department, Cultural Affairs Commission (inclusive of Community Outreach Committee) and the Kavli and community art gallery

CAPITOL MUSIC GROUP | Los Angeles, CA

February 2013 - August 2015

Manager, Tour Marketing & Artist Relations

- Managed up to 7 artist promotion schedules working with Capitol Records' marketing, publicity, radio, sales and video promotion departments while coordinating with artist management, vendors and partners
- Oversaw artist tour marketing budgets, inclusive of tour support and promotional tours
- Executed logistics and travel accommodations for promotion visits and special events such as album playbacks, showcases, TV appearances and award shows

CREATIVE ARTISTS AGENCY | Los Angeles, CA

January 2011 - February 2013

Assistant to Music Marketing Executive

October 2011 - February 2013

- Supported the development and execution of tour marketing and ticket sales strategies for talent with artist managers, label executives, publicists and promoters
- Assisted in the approving and directing of media and advertising spend for maximum ROI

Second Assistant to Head of Music Marketing

May 2011 - September 2011

- Assisted in the marketing and ticketing of up to 30 North American touring projects a year for artists performing in clubs, ballrooms, theaters, arenas and amphitheaters

Assistant to Music Contracts Administrator

January 2011 - May 2011

- Assisted in processing and reviewing all Los Angeles music clients' tour contracts

Summer Intern

May 2010 - June 2010

- Learned the inner workings of a multifunctional global agency through a variety of speakers and projects
- Pitched ideas for new digital marketing strategies for music tour promotion

ORGANIZATIONS

Ventura County Leadership Academy Cohort 27, Ventura County Housing Policy Leadership Academy, Ventura County

Democratic Central Committee District 3 Representative, Influential U Fundamentals of Transactions Cohort 77

Candidate Statement from Josh Gray
2022 Vice Chair of the Rancho Simi Recreation and Park District
To Serve as a Regular or Alternate Member of LAFCo



I am seeking to join LAFCo because it's an opportunity to engage on the county level with local government boundaries, represent special districts in their important provider of services, and continue to grow and learn on topics of regional importance. I was born and raised in Simi Valley, attended local schools, graduating from Santa Susana High School in 2011 and California Lutheran University in 2015 with degrees in political science and economics. I am engaged to be married in March of 2023.

I was elected to Rancho Simi's Recreation & Parks Board in 2020 where I've sought to safeguard open spaces, expand after school care, grow access to recreation center programs, and interconnect our local governments to strengthen services. If I am fortunate enough to join LAFCo, I will bring an open mind, win-win mentality, and report back to VCSDA on LAFCo activities.

I have been active in the Simi Valley Chamber of Commerce, Emerging Leaders Committee, Rotary Club of Simi Sunrise, Simi Valley Boy Scout Troop 622, Young Elected Officials Network, and Elected Officials to Protect America. I would encourage anyone with questions to reach out and I'd love to have a conversation. I am looking forward to meeting each of you and hopefully working with you.

CANDIDATE STATEMENT-LAFCO

Mohammed A. Hasan

I possess dual MS, P.E., and own a local engineering firm. I am a 48-year resident of Ventura, have been married for 39 years and have two adult daughters.

I am a locally and nationally recognized leader in water and wastewater and authored *Drought is not a four letter word*. I have served on the Board of Directors of the United Water Conservation District since 2020.

I am Co-Founder of Ocean Foresters, am a Vice President of El Concilio Family Services, am a Fellow of two national professional associations, community college instructor, environmental leader, community volunteer, lecturer, and Harris fellow of Rotary International. I offer free community classes.

I have collaborated with Ventura LAFCO Executive Officers Bob Braitman, Stan Eisner, Kim Ulich and Everett Millais on intergovernmental matters, have known many members of the Board of Supervisors and city council members in Ventura County and have assisted and represented various private landowners.

Other than an understanding of the relevant statutes and local plans and policies, I have no pre-conceived notions of matters to be considered by the Commission and pledge to keep an open mind until considering relevant reports and testimony. I understand that being a member of LAFCO is to benefit of the entire county. I am by training and practice, analytical, objective and value others input.

I feel it would be a tremendous honor to serve on the Commission with other elected officials as I have respect for their opinions.



OFFICIAL BALLOT - 2022

INDEPENDENT SPECIAL DISTRICTS SELECTION COMMITTEE Regular Special District Member and Alternate Special District Member to the Ventura LAFCo

Pleasant Valley Recreation and Park District

This is the Official Ballot for the Independent Special Districts Selection Committee for the purpose of electing the following positions to the Ventura LAFCo:

1. One special district regular member for a four-year term beginning January 1, 2023, and ending December 31, 2026; and
2. One special district alternate member for a four-year term beginning January 1, 2023, and ending December 31, 2026.

The election consists of four candidates for the special district regular member and three candidates for the special district alternate member (listed below in alphabetical order). Please vote for only one candidate for each position. A minimum of 15 qualified votes must be returned by the deadline to establish a quorum of the independent special districts. The candidate for each position receiving the most votes of the quorum shall be elected. In the event of a tie vote, the outcome will be determined by lot.

PLEASE RETURN THIS SIGNED BALLOT to the Ventura LAFCo, 801 S. Victoria Avenue, Suite 301, Ventura, CA 93003, or if previous consent has been given to conduct elections via e-mail, send your signed ballot to kai.luoma@ventura.org. All ballots MUST be signed and dated by the district president/chair or presiding officer of the board and received by LAFCo by 5 P.M. Friday, December 9, 2022, to be counted.

As the District President, Chair or Presiding Officer, I duly certify that the Pleasant Valley Recreation and Park District does hereby cast its ballot as follows:

1. REGULAR LAFCo SPECIAL DISTRICT MEMBER FOR A FOUR-YEAR TERM BEGINNING JANUARY 1, 2023 (vote for one)			2. ALTERNATE LAFCo SPECIAL DISTRICT MEMBER FOR A FOUR-YEAR TERM BEGINNING JANUARY 1, 2023 (vote for one)		
<input type="checkbox"/>	Raul Avila	Calleguas Municipal Water District	<input type="checkbox"/>	Bev Dransfeldt	Pleasant Valley Recreation and Park District
<input type="checkbox"/>	Josh Gray	Rancho Simi Recreation and Park District	<input type="checkbox"/>	Josh Gray	Rancho Simi Recreation and Park District
<input type="checkbox"/>	Doug Nickles	Conejo Recreation and Park District	<input type="checkbox"/>	Mohammed A. Hasan	United Water Conservation District
<input type="checkbox"/>	Eric Wolf	Bell Canyon Community Services District			

Board President/Chair/Presiding Officer (print name)

Board President/Chair/Presiding Officer (Signature)

Date: _____

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

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