

**PLEASANT VALLEY RECREATION & PARK DISTRICT
SENIOR CENTER at COMMUNITY CENTER PARK
1605 E. BURNLEY ST., CAMARILLO, CALIFORNIA**

**BOARD OF DIRECTORS
REGULAR MEETING AGENDA
March 6, 2024**

6:00 P.M.

REGULAR MEETING

NEXT RESOLUTION #759

- 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. PUBLIC COMMENT** - **In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public.** If you would like to make comments about a matter within the Board's subject matter jurisdiction but not specifically on this agenda, in accordance with California law, the Board will listen, note the comments, and may bring the comments back up at a later date as an agenda item for discussion. Speakers will be allowed three minutes to address the Board.
- 6. CONSENT AGENDA** – Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired, the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.
 - A. Minutes for Special Board Meeting of January 27, 2024 and Regular Board Meeting of February 7, 2024**
Approval receives and files minutes.
 - B. Warrants, Accounts Payable & Payroll**
District's disbursements dated on or before January 31, 2024.
 - C. Financial Reports**
Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for January 2024.
 - D. Consideration and Approval of Bid Award to Pacific Tennis Courts, Inc. for the Resurfacing of the Tennis Courts at Valle Lindo Park**
Resurfacing was approved in the Fiscal Year 2023-2024 Budget. A Request for Proposal was approved by the Board of Directors on January 6, 2024, seeking bids for resurfacing. Pacific Tennis Courts, Inc. submitted the lowest bid at \$64,900.
 - E. Consideration and Approval to Nominate a Candidate for the CSDA Board of Directors, Coastal Network Seat A**
Director Magner's current term on the CSDA Board of Directors Coastal Network is expiring in 2024. CSDA has put out a call for nominations to be received by April 10, 2024.

F. Consideration and Approval of a Second Amendment for Contract Services Agreement for General Legal Services with the Law Firm of Aleshire & Wynder, LLP

A Second Amendment to the 2017 Contract Services Agreement for General Legal Services with Aleshire & Wynder, LLP is proposed to reflect updated rates for Labor and Employment legal expertise services.

7. PUBLIC HEARING

A. Consideration and Adoption of Resolution No. 758 Finding that it is Reasonably Foreseeable that Inhabitants of the Habitat for Humanity Development of the Subdivision at 2521 Barry Street, RPD-203, in Camarillo, CA 93010, will be Served by the Improvements of the Pleasant Valley Community Center and Freedom Park Pickleball Complex

Staff is recommending the Board pass Resolution No. 758 recognizing residents of the Habitat for Humanity development will be served by improvements to the Pleasant Valley Community Center and the building of the Freedom Park Pickleball Complex.

Suggested Action: A MOTION to Adopt Resolution No. 758, finding that is reasonably foreseeable that inhabitants of the Habitat for Humanity Home Development of the Subdivision on 2521 Barry Street, RPD-203, in Camarillo, CA 93010 will be served by the improvements of the Pleasant Valley Community Center Complex and the Pickleball Sports Complex.

8. NEW ITEMS – DISCUSSION/ACTION

A. Consideration and Approval of the FY 2022-2023 Annual Financial Report as Prepared by Moss, Levy & Hartzheim LLP, CPAs

The final annual audit report ensuring the District is following Generally Accepted Accounting Principles (GAAP) is ready for approval.

Suggested Action: A MOTION to Consider and Approve the Annual Financial Report for Fiscal Year 2022-2023 as prepared by Moss, Levy & Hartzheim, LLP, CPAs.

B. Consideration and Approval of Rejection of Bid Award for the Pool Deck Resurfacing at the Pleasant Valley Aquatic Center

A Request for Proposal for the capital improvement project of resurfacing of the pool deck at the Pleasant Valley Aquatic Center was approved on January 6, 2024.

Suggested Action: A MOTION to Consider and Approve that the Board of Directors reject the sole bid by National Pool, Inc. for the resurfacing of the pool deck at the Pleasant Valley Aquatic Center.

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 Malloy

B. Ventura County/California Special District Association

C. Santa Monica Mountains Conservancy

D. Standing Committees – Finance, Long Range Planning, Policy

E. Foundation for Pleasant Valley Recreation and Parks

F. General Manager's Report

G. 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
Community Center Room 6
Minutes of Special Meeting
January 27, 2024**

9:00 A.M.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

All present. Director Roberts arrived as the Item 6.A. *Annual Board Goal Setting Workshop* presentation began.

4. ADOPTION OF AGENDA

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

**Motion to
Approve
Consent
Agenda**

Voting was as follows:

Ayes: Dransfeldt, Kelley, Magner, Chair Malloy

Noes:

Absent: Roberts

Motion: Carried

Carried

5. OPEN COMMUNICATIONS/PUBLIC FORUM

None.

6. NEW ITEMS – DISCUSSION/ACTION

A. Annual Board Goal Setting Workshop

General Manager Mary Otten provided an overview of the 2021-2026 Strategic Plan. Administrative Services Manager Justin Kiraly highlighted completed Years 1-3 projects and advances and Park Services Manager Matt Parker covered turf mitigation, electrical savings and park projects. Some Year 4 goals discussed were as follows: green initiatives, long term funding for the new senior/community center, a comprehensive park master plan, the Freedom Park Master plan, ensuring recreational opportunities for people with disabilities, interactive social media, cross-departmental training and committee goals. Board discussion included: a possible traffic study for the Freedom Park pickleball plans; grant opportunities for pickleball; a replacement schedule for EV vehicles; EV charging stations; Freedom Center restrooms; Dos Caminos building/playground; and a possible ATM at the community center.

7. ORAL COMMUNICATIONS

None.

8. ADJOURNMENT

Chair Malloy adjourned the meeting at 11:04 a.m.

Respectfully submitted,

**Karen Roberts
Recording Secretary**

Approval,

**Mark Malloy
Chair**

**Pleasant Valley Recreation and Park District
Administration Office – Senior Center
Minutes of Regular Meeting
February 7, 2024**

6:00 P.M.

REGULAR MEETING

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

All present.

4. AMENDMENTS TO THE AGENDA

Chair Malloy called for a motion. A motion was made by Director Roberts seconded by Director Dransfeldt to accept the agenda as presented.

**Motion to
Approve as
Presented**

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

5. PRESENTATIONS

A. District Highlights

Recreation Supervisor Macy Trueblood presented the highlights of the District's activities, programs, and special events from the last few months.

B. Marketing Updates

Development Analyst Kaleen Gage presented updates of the District's social media with top hits and signs of organic growth with the added digital information.

6. PUBLIC COMMENT

No comments.

7. CONSENT AGENDA

A. Minutes for Regular Board Meeting of January 3, 2024

B. Warrants, Accounts Payable & Payroll

C. Financial Reports

D. Consideration and Adoption of Resolution No. 757 Directing SCI Consulting Group to Prepare the FY 2024-2025 Engineer's Report for the Assessment District

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

Motion to Approve Consent Agenda

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

7. NEW ITEMS – DISCUSSION/ACTION

A. Consideration and Approval of an Agreement between the District and Ventura Roller Sports to Operate the Freedom Park Roller Hockey Arena

Recreation Supervisor Macy Trueblood presented a five-year agreement with Ventura Roller Sports which would allow them to conduct youth and adult hockey leagues, camps, and tournaments at the Freedom Park Roller Hockey Arena.

Chair Malloy called for a motion. A motion was made by Director Magner and seconded by Director Dransfeldt to approve a five-year agreement between the District and Ventura Roller Sports to operate the Freedom Park Roller Hockey Arena.

Motion to Approve Agrmnt with Ventura Roller Sports

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

B. Consideration and Approval of Design Options for the Senior and Community Center ADA Improvements Capital Project

Park Services Manager Matt Parker presented design options from Lauterbach & Associates Architects, Inc. to address ADA compliance issues in the auditorium and the senior center, specifically wheelchair access to the stage and restroom accessibility on the stage and in the senior center. Everett Scofield with Lauterbach was in the audience for questions and clarifications. Discussion included: the need to keep the same number of restroom stalls in the senior center; the reduction of the number of restrooms on the stage for accessibility purposes; and the need for cost estimates of the various wheelchair lifts/access proposed for the auditorium.

8. ORAL COMMUNICATION - INFORMATIONAL ITEMS

A. Chair Malloy – Chair Malloy updated on the meetings and District events that he attended in January.

B. Ventura County/California Special District Association – VCSDA – Chair Malloy stated that there was a speaker with the Forever Found organization who spoke on the intervention

and support of trafficking victims. CSDA - Director Magner reported that CSDA has joined a coalition of other cities which have filed a brief in support of Newsom's lawsuit against the roundtable coalition initiative.

C. Santa Monica Mountains Conservancy – Director Dransfeldt stated the next meeting will be held February 26. Quite a few parks within SMMC have been closed due to the recent storms.

D. Standing Committees – Finance – Chair Malloy stated that the District is currently ahead with the revenue budget at this time. Personnel – Director Magner stated they looked at committee goals for 2024.

E. Foundation for Pleasant Valley Recreation and Parks – Director Dransfeldt reported on meeting dates and the nationwide Panda Express fundraiser.

F. 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. Ms. Otten introduced Nicole Lousen, the new Recreation Services Manager.

G. Board Members – The Directors updated on the meetings and District events they attended for the month.

9. ADJOURNMENT

Chair Malloy adjourned the meeting at 7:25 p.m. in honor of Richard Bergman, a Camarillo resident who recently passed away and was instrumental as a mentor/volunteer for many organizations and the Christmas Parade.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Mark Malloy
Chair

CASH REPORT

	1/31/2024 Balance	1/31/2023 Balance
Debt Service - Restricted	\$ 149,550.13	\$ 142,179.35
457 Pension Trust Restricted	\$ 72,712.05	\$ 69,178.39
Cal CLASS/PW Quimby Fee - Restricted	\$ 4,424,881.16	\$ 1,100,434.38
VC Pool Quimby- Restricted	\$ 2,642,575.66	\$ 5,645,496.22
Park Impact Fees	\$ 2,047,477.29	\$ 182,350.00
Miracle League 805	\$ -	\$ 1,308,373.04
FCDP Checking	\$ 13,846.66	\$ 13,601.16
Total	\$ 9,351,042.95	\$ 8,461,612.54

Semi-Restricted Funds

Assessment	\$ 1,109,211.82	\$ 1,031,304.10
LAIF - Capital	\$ 1,427,199.77	\$ 1,350,318.77
PacWest/CalCLASS - Capital	\$ 1,946,454.62	\$ 1,847,858.65
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 500,000.00
Capital - Vehicle Replacement	\$ 49,843.80	\$ 49,843.80
Contingency - Dry Period	\$ 467,337.09	\$ 462,337.09
Contingency - Computer	\$ 33,000.00	\$ 25,000.00
Contingency - Repair/Oper/Admin	\$ 420,000.00	\$ 320,000.00
Contingency - Compensated Absences	\$ 125,000.00	\$ 100,000.00
Contingency - Vehicle Replacement	\$ 45,000.00	\$ 30,000.00
Total	\$ 6,353,531.10	\$ 5,947,146.41

Unrestricted Funds

Contingency	\$ 5,891,805.30	\$ 4,006,230.08
General Fund Checking	\$ 654,853.27	\$ 734,638.40
Total	\$ 6,546,658.57	\$ 4,740,868.48

Total of all Funds

\$ 22,251,232.62 \$ 19,149,627.43

	2/15/2024 Balance	2/28/2023 Balance
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Debt Service - Restricted	\$ 149,550.13	\$ 142,179.35
457 Pension Trust Restricted	\$ 72,712.05	\$ 69,178.39
Cal CLASS/PW Quimby Fee - Restricted	\$ 4,424,452.14	\$ 1,098,133.57
VC Pool Quimby- Restricted	\$ 2,642,575.66	\$ 5,645,496.22
Park Impact Fees	\$ 2,047,477.29	\$ 182,350.00
Miracle League 805	\$ -	\$ 1,307,852.76
FCDP Checking	\$ 13,846.66	\$ 13,601.16
Total	\$ 9,350,613.93	\$ 8,458,791.45

Semi-Restricted Funds

Assessment	\$ 1,060,723.99	\$ 961,774.10
LAIF - Capital	\$ 1,427,199.77	\$ 500,000.00
PacWest/CalCLASS - Capital	\$ 1,946,454.62	\$ 49,843.80
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 1,350,318.77
Capital - Vehicle Replacement	\$ 49,843.80	\$ 1,847,858.65
Contingency - Dry Period	\$ 467,337.09	\$ 462,337.09
Contingency - Computer	\$ 33,000.00	\$ 100,000.00
Contingency - Repair/Oper/Admin	\$ 420,000.00	\$ 30,000.00
Contingency - Compensated Absences	\$ 125,000.00	\$ 25,000.00
Contingency - Vehicle Replacement	\$ 45,000.00	\$ 320,000.00
Total	\$ 6,305,043.27	\$ 5,877,616.41

Unrestricted Funds

Contingency	\$ 5,891,805.30	\$ 4,006,230.08
General Fund Checking	\$ 418,377.88	\$ 619,368.33
Total	\$ 6,310,183.18	\$ 4,625,598.41

Total of all Funds

\$ 21,965,840.38 \$ 18,962,006.27

Pleasant Valley Recreation and Park District
 Monthly AP, Payroll, Wire, Online Payment Report
 January 2024

	Date	Amount	
Accounts Payables:	1/31/2024	\$ 299,272.00	
	Total	\$ 299,272.00	
Payroll (Total Cost):	1/4/2024	\$ 151,533.84	
	1/18/2024	\$ 147,647.60	
	Total	\$ 299,181.44	
Payroll AP Payments	1/4/2024	\$ 36,907.79	PERS Health Insurance Premium
	1/4/2024	\$ 2,435.38	Guardian
	1/4/2024	\$ 417.00	VSP
	1/4/2024	\$ 1,496.74	Hartford
	1/4/2024	\$ 17,088.95	CALPERS - Ret PR 1/4/2024
	1/18/2024	\$ 16,717.09	CALPERS- Ret-PR-1/18/2024
	Total	\$ 75,062.95	
	Grand Total	\$ 673,516.39	

Developer		Project			Quimby Funds		GL Code		
No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Allocation Date	Assigned
*Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes									
AMLI									
1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,600.00	\$ 29,585.62	\$ 615,709.00	\$ 615,709.00		7/31/2019	8446
2	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 364,574.44		\$ 586,123.38	12/6/2018		8444
3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94		\$ 221,548.94	10/3/2018		8445
TOTALS			\$ 720,600.00	\$ 615,709.00					
FAIRFIELD LLC									
1	Freedom	Freedom Baseball Fields- Non-Contract Cost	\$ 1,100,000.00	\$ 504,121.78	\$ 2,250,489.70	\$ 2,250,489.70	11/7/2018	1/31/2020	8459
2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 500,000.00	\$ 411,628.87		\$ 1,746,367.92			
3	PVAC	PVAC Restrooms and Showers	\$ 60,000.00	\$ 647,336.74		\$ 1,334,739.05			
4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,788.90		\$ 687,402.31			8469
5		Senior and Community Rec Fac Project	\$ -	\$ -		\$ 636,613.41			8478
6		Senior and Community Rec Fac 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		Camarillo Grove Nature Center	\$ -	\$ -					
TOTALS			\$ 1,910,000.00	\$ 1,894,525.49		\$ 355,964.21		8/8/2021	
ELACORA MISSION OAKS									
1	Encanto	PG Equipment Installation	\$ 189,887.74	\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00	11/3/2016		
2	Arnell Reh Pk	Arnell Ranch Park Renovation	\$ 1,500,000.00	\$ 1,496,641.96		\$ 2,459,321.26	11/5/2020		8464
3		Pickleball	\$ 1,400,000.00	\$ 289,367.38		\$ 962,679.30			8493
4		Camarillo Nature Center	\$ 300,000.00	\$ -		\$ 673,311.92			
5		Freedom Park Landscape and Walking Path	\$ -	\$ -		\$ 673,311.92			
		Freedom Baseball Fields	\$ -	\$ -		\$ 673,311.92			
TOTALS			\$ 3,200,000.00	\$ 1,975,897.08		\$ 673,311.92		8/10/2021	
KB HOMES									
1	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 32,368.30	\$ 474,353.00	\$ 474,353.00			8444
2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78		\$ 441,984.70			8460
3	Nancy Bush	Nancy Bush Pavillion	\$ 65,000.00	\$ 31,537.74		\$ 275,730.92			8447
4		Community Center Classroom and Auditorium Enhancements	\$ -	\$ -		\$ 244,193.18			
5		Dos Caminos Expansion and ADA	\$ -	\$ -		\$ 244,193.18			
TOTALS			\$ 629,500.00	\$ 230,159.82		\$ 244,193.18			
CRESTVIEW									
1		Senior/Community Center ADA	\$ 21,612.25	\$ 16,071.42	\$ 21,612.25	\$ 21,612.25	6/7/2023	6/7/2023	8510
TOTALS			\$ 21,612.25	\$ 16,071.42		\$ 5,540.83			
HABITAT FOR HUMANITY									
			\$ -	\$ -	\$ 35,242.00	\$ 35,242.00		9/17/2024	
TOTALS			\$ -	\$ -		\$ 35,242.00			
SHEA HOMES									
1		Multi-Generation Center	\$ 1,000,000.00	\$ -	\$ 1,264,500.00	\$ 1,264,500.00	7/5/2023	11/21/2024	8504
TOTALS			\$ 1,000,000.00	\$ -		\$ 1,264,500.00			
Williams Homes									
			\$ 2,840,447.45	\$ 2,840,447.45	\$ 2,840,447.45	\$ 2,840,447.45		7/29/2027	
TOTALS			\$ 2,840,447.45	\$ 2,840,447.45		\$ 2,840,447.45			
Somis Ranch Phase 1									
			\$ 347,625.00	\$ 347,625.00	\$ 347,625.00	\$ 347,625.00		8/5/2027	
TOTALS			\$ 347,625.00	\$ 347,625.00		\$ 347,625.00			
Somis Ranch Phase 2									
			\$ 278,100.00	\$ 278,100.00	\$ 278,100.00	\$ 278,100.00		10/20/2027	
TOTALS			\$ 278,100.00	\$ 278,100.00		\$ 278,100.00			
Barry 60 I.P									
			\$ 313,508.00	\$ 313,508.00	\$ 313,508.00	\$ 313,508.00		3/15/2028	
TOTALS			\$ 313,508.00	\$ 313,508.00		\$ 313,508.00			
Grand Total			\$ 7,481,712.25	\$ 4,732,302.81		\$ 6,358,432.59			

Pleasant Valley Recreation and Park District
Park Impact Fee's Collected

FY2022				
Date Received	Amount		Applicant	Project
10/28/2021	\$	158.40	Square One Arch	Messner Filtration
12/20/2021	\$	6,983.00	Art Wahl	Stern Residence
12/21/2021	\$	158,222.80	Levon Ghukasyan	Village at the Park
3/23/2022	\$	6,983.00	Crestview Ranch	Spanish Hills Estates
Total Received	\$	172,347.20		
Interest Earned	\$	11.90		

FY2023				
Date Received	Amount		Applicant	Project
9/29/2022	\$	218.40	Raymond Dickerhoff	Wedgewood Weddings
1/10/2023	\$	7,712.79	Travis Rodriguez	Jenkins Residence
3/6/2023	\$	7,712.79	Michael Dubin	600 Corte Corride
4/25/2023	\$	187.98	Daiva McBride	House of Bamboo
4/28/2023	\$	7,712.79	Phineas Turner	RPD-206
5/4/2023	\$	69.81	Sustainability Engineering Group	Ralph's Fuel Center
5/24/2023	\$	17,511.56	RJ Rieves	Rexford Ind.
5/26/2023	\$	7,945.00	Siamak Rezvani	Crestview
Total Received	\$	49,071.12		
Interest Earned	\$	5,998.78		

FY2024				
Date Received	Amount		Applicant	Project
9/7/2023	\$	1,771,314.00	Grant Williams	RPD-201 Camino Ruiz
11/30/2023	\$	2,060.00	Dillon Merchant	Chick Fil-A
YTD Received	\$	1,773,374.00		
YTD Interest Earned	\$	46,674.29		
Balance as of 1/2024	\$	2,047,477.29		

5-Year Findings Report Due	FY2027 (w/in 180D)
	FY2032 (w/in 180D)
	FY2037 (w/in 180D)
	FY2042 (w/in 180D)

California CLASS

Investment Name	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
California CLASS	2.36%	2.61%	3.10%	3.80%	4.19%	4.53%	4.70%	4.77%	5.00%
	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
California CLASS	5.15%	5.23%	5.29%	5.45%	5.48%	5.51%	5.55%	5.54%	5.47%

- Rates are determined at the end of the month

Ventura County Pool

Investment Name	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
Ventura County Pool	1.55%	1.73%	1.92%	2.29%	2.74%	3.01%	3.15%	3.11%	3.60%
	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
Ventura County Pool	3.49%	3.56%	3.49%	3.51%	3.64%	3.78%	4.02%	4.26%	4.29%

Local Agency Investment Fund (LAIF)

Investment Name	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
Local Agency Investment Fund (LAIF)	1.28%	1.51%	1.77%	2.01%	2.17%	2.43%	2.62%	2.83%	2.87%
	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
Local Agency Investment Fund (LAIF)	2.99%	3.17%	3.31%	3.43%	3.53%	3.67%	3.84%	3.93%	4.01%

** To be released after packet was prepared*

Pacific Western Bank

Investment Name	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
Pacific Western Bank	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
Pacific Western Bank	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%

Bank Reconciliation

Board Audit

User: Cwebster
 Printed: 02/07/2024 - 9:53AM
 Date Range: 01/01/2024 - 01/31/2024
 Systems: 'AP'



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 10 General Fund				
Department: 00 Non Departmentalized				
0	AFLAC	AFLAC: BILLING PERIOD DEC 202	01/04/2024	661.44
0	CALPERS HEALTH	CALPERS: HEALTH INSURANCE J	01/04/2024	36,907.79
0	CALPERS PENSION	CALPERS: PR 1/4/2024 / PLAN 2738	01/04/2024	17,088.95
0	CALPERS PENSION	CALPERS: PR CONT 1/18/2024 / PL	01/18/2024	16,717.09
0	EMPLOYMENT DEVELOPMENT DI	EDD: DE 88 PMT / PR 1.4.2024	01/04/2024	3,663.32
0	EMPLOYMENT DEVELOPMENT DI	EDD: DE88 PMT / PR 1/18/2024	01/18/2024	3,559.21
0	GUARDIAN	GUARDIAN: DENTAL BILLING PE	01/04/2024	2,435.38
0	HARTFORD LIFE & ACC. INSURAN	HARTFORD LIFE: BILLING PERIO	01/04/2024	1,496.74
0	INTERNAL REVENUE SERVICE - O	IRS: EFTPS 941 PMT PR 1/4/2024	01/04/2024	24,555.92
0	INTERNAL REVENUE SERVICE - O	IRS: EFTPS 941 PMT / PR 1/18/2024	01/18/2024	22,970.63
0	VSP	VSP: COVERAGE PERIOD JAN 202	01/04/2024	417.00
26772	FRANCHISE TAX BOARD	FTB: EDWARD A KAISER / ACCT#	01/04/2024	372.67
26782	CALIFORNIA HALOS	CALIF HALOS: CLEANING DEP RI	01/11/2024	300.00
26800	VENTURA COUNTY CHINESE AME	VC CHINESE AMERICAN ASSOC: I	01/11/2024	300.00
26802	BENNETT GILL	GILL, B: REPL CK 17032 / DATED 6	01/11/2024	50.00
26803	FRANCHISE TAX BOARD	FTB: EDWARD A KAISER / ACCT#	01/18/2024	372.67
Total for Department: 00 Non Departmentalized				131,868.81
Department: 03 Recreation				
0	BEGINNERS EDGE SPORTS TRAIN	BEGINNERS EDGE SPORTS TRAIN	01/25/2024	2,798.25
0	DEBRA GREENWOOD	GREENWOOD, D: WATER EXERCI	01/25/2024	681.85
0	ESTELA LIZARRAGA	LIZARRAGA, E: DEC 2023 CLASSE	01/25/2024	512.20
0	MACY TRUEBLOOD	TRUEBLOOD, M: NOV-DEC 2023 M	01/11/2024	31.44
0	NICHOLAS CASTRO	CASTRO, N: MILEAGE REIMB NO'	01/11/2024	19.00
0	SOCAL GAS COMPANY	SCG: SVC DATE 2023-11/25 - 12/26	01/05/2024	3,796.07
0	SUPER SOCCER STARS	SUPER SOCCER STARS: OCT-DEC	01/11/2024	1,933.75
0	US BANK	US BANK: CAL CARD STMT 12/22	01/11/2024	6,700.96
26778	AMR AMBULANCE SERVICE INC	AMR AMBULANCE SVC: BLS STA	01/11/2024	960.00
26796	BRIAN SMALLWOOD	SMALLWOOD, B: SWIM CLASS / 2	01/11/2024	552.50
26798	THE FINISH LINE	THE FINISH LINE: KICKBALL/SOF	01/11/2024	2,596.17
26799	TOTAL BARRICADE SERVICE, INC	TOTAL BARRICADE SVC: DELINE	01/11/2024	170.00
26809	PETER BLACKWELDER	BLACKWELDER, P: VIOLIN PERFO	01/25/2024	150.00
26824	IRENE YANG	YANG, I: SUCCULENT POTTING C	01/25/2024	18.20
Total for Department: 03 Recreation				20,920.39
Department: 04 Parks				
0	ARAMSCO INC.	ARAMSCO: RR & JANITORIAL SU	01/11/2024	4,894.16
0	ARAMSCO INC.	ARAMSCO: CLEANING SUPPLIES	01/25/2024	6,660.17
0	ARMANDO MADERA	MADERA, A: BOOTS REIMB	01/11/2024	399.34
0	DUSTIN FABER	FABER, D: BOOTS REIMB	01/11/2024	200.00
0	FERGUSON ENTERPRISES INC. #1:	FERGUSON: FAUCET / MISSION O	01/11/2024	313.71
0	FERGUSON ENTERPRISES INC. #1:	FERGUSON: BACK FLOW / FOOTF	01/25/2024	662.25
0	SITEONE LANDSCAPE SUPPLY LL	SITEONE: IRRIGATION SUPPLIES	01/11/2024	297.13
0	SITEONE LANDSCAPE SUPPLY LL	SITEONE: IRRIGATION SUPPLIES	01/25/2024	758.99
0	SOCAL GAS COMPANY	SCG: SVC DATE 2023-11/22 - 12/21	01/05/2024	1,121.36
0	SOUTHERN CALIF EDISON COMP/	SCE: SVC DATE 2023-11/29 - 12/28 /	01/04/2024	5,421.21
0	SOUTHERN CALIF EDISON COMP/	SCE: SVC DATE 2023-12/12 -2024-1	01/22/2024	8,836.57

Check No.	Vendor/Employee	Transaction Description	Date	Amount
0	SPRINT/TMOBILE	SPRINT-TMOBILE: DEC 2023 MON	01/11/2024	268.20
0	UNITED SITE SERVICES OF CA INC	UNITED SITE: ADA RR / SINK/ SV	01/11/2024	217.02
0	UNITED SITE SERVICES OF CA INC	UNITED SITE: DELUXE RR SVC 20	01/25/2024	179.97
0	US BANK	US BANK: CAL CARD STMT 12/22	01/11/2024	2,461.05
0	WATER & SANITATION SERVICES	W&S: SVC DATE 2023-11/30 - 12/31	01/11/2024	577.18
0	WEX BANK	WEX BANK: FUEL PURCHASES / I	01/11/2024	4,224.54
26774	CITY OF CAMARILLO	CITY OF CAM: SVC DATE 2023-10/	01/04/2024	33,933.56
26777	AMERICAN BUILDING COMFORT	AMERICAN BLDG COMFORT: SVC	01/11/2024	2,535.00
26779	B & B DO IT CENTER	B&B: GLOVES/SHEERS/BOB CAT I	01/11/2024	71.82
26780	BENNY'S GARDEN EQUIPMENT	BENNY'S GARDEN EQUIP: 2 STRC	01/11/2024	180.14
26781	BIGBRAND TIRE & SERVICE	BIG BRAND: TIRES - TRUCK #1	01/11/2024	604.95
26783	CITY OF CAMARILLO	CITY OF CAM: SVC DATE 2023-11/	01/11/2024	14,433.89
26785	CITY OF OXNARD-CITY TREASUR	CITY OF OXNARD: RECYCLING S	01/11/2024	414.16
26786	COUNTY OF VENTURA	COUNTY OF VENTURA: FACILITY	01/11/2024	693.00
26787	CRESTVIEW MUTUAL WATER CO.	CRESTVIEW: BILL DATE DEC 202	01/11/2024	71.44
26788	DIAL SECURITY	DIAL SECURITY: EVENT 10/28/202	01/11/2024	701.80
26789	FENCE FACTORY RENTALS	FENCE FACTORY: RC TRACK FEN	01/11/2024	744.00
26790	FLO-SERVICES INC.	FLO-SERVICES: EAST SIDE LIFT S	01/11/2024	1,534.25
26791	LESLIE S. GILMER III	GILMER, L: SG MASONRY / CONC	01/11/2024	1,450.00
26792	JORDAN & BAIN LANDSCAPE ARC	JORDAN & BAIN: PROJECT# 23.35	01/11/2024	5,885.00
26798	THE FINISH LINE	THE FINISH LINE: SHIRTS - UNIFC	01/11/2024	597.06
26805	ADVANCED SANITATION	ADVANCED SANITATION: PUMP I	01/25/2024	480.00
26806	AMERICAN RESOURCE RECVY	AMERICAN RESOURCE RECVY: I	01/25/2024	947.39
26807	B & B DO IT CENTER	B&B: FASTENERS / DRILL BIT/ VA	01/25/2024	356.29
26808	BIGBRAND TIRE & SERVICE	BIG BRAND: TIRES / TRUCK#23	01/25/2024	440.76
26810	CAMROSA WATER DISTRICT	CAMROSA: SVC DATE 2023-11/30 -	01/25/2024	7,491.55
26813	CITY OF OXNARD-CITY TREASUR	CITY OF OXNARD: RECYCLING SV	01/25/2024	120.39
26815	FLO-SERVICES INC.	FLO-SERVICES: CENTRAL SEWAC	01/25/2024	35,466.59
26816	KASTLE KARE	KASTLE KARE: GOPHER MONTHI	01/25/2024	600.00
26817	NAPA AUTO PARTS	NAPA: MOWER PARTS	01/25/2024	259.79
26822	U-RENT INC.	URENT: SOD CUTTER / VALLE LI	01/25/2024	110.80
Total for Department: 04 Parks				147,616.48
Department: 05 Administration				
0	ALESHIRE & WYNDER LLP	ALESHIRE & WYNDER: LEGAL SV	01/25/2024	2,063.00
0	AMAZON	AMAZON: OFFICE SUPPLY	01/11/2024	10.71
0	AMILIA TECHNOLOGIES USA, INC	AMILIA: SMART REC / DEC 2023 A	01/11/2024	3,996.57
0	CALPERS HEALTH	CALPERS: HEALTH INSURANCE J	01/04/2024	130.13
0	CULLIGAN OF VENTURA COUNTY	CULLIGAN: EQUIP POU COOLER I	01/11/2024	35.70
0	JUSTIN KIRALY	KIRALY, J: REIMB BREAKFAST AI	01/25/2024	264.00
0	KONICA MINOLTA PREMIER FINA	KONICA MINOLTA PREMIER FINA	01/25/2024	573.19
0	NATIONAL BUSINESS FURNITURE	NATL BUSINESS FURNITURE: 2 L	01/11/2024	2,803.87
0	SPRINT/TMOBILE	SPRINT-TMOBILE: DEC 2023 MON	01/11/2024	47.80
0	US BANK	US BANK: CAL CARD STMT 12/22	01/11/2024	2,411.68
0	WATER & SANITATION SERVICES	W&S: PROCESSING PMT FEE SVC	01/11/2024	0.75
26775	ADVANTAGE TELECOM/A+WIREL	ADVANTAGE TELECOM: INTERNI	01/11/2024	1,574.07
26776	ALLCONNECTED, INC.	ALLCONNECTED: JAN 2024 MON	01/11/2024	3,836.14
26784	CITY OF CAMARILLO- CASHIER	CITY OF CAMARILLO: CHAMBER	01/11/2024	952.00
26797	STATE OF CALIFORNIA DEPT. OF J	STATE OF CA: DEPT OF JUSTICE/I	01/11/2024	96.00
26798	THE FINISH LINE	THE FINISH LINE: JACKETS / SHI	01/11/2024	184.69
26812	CITY OF CAMARILLO- CASHIER	CITY OF CAMARILLO: LIVESCAN	01/25/2024	32.00
26819	STATE OF CALIFORNIA DEPT. OF J	STATE OF CA: DEPT OF JUSTICE/I	01/25/2024	32.00
26820	CODY SWANSON	SWANSON, C: HIKE 1/6/2024	01/25/2024	62.50
26821	DAVID TORFEH	TORFEH, D: HIKE 2023/11/18 MISS	01/25/2024	50.00
Total for Department: 05 Administration				19,156.80
Total for Fund:10 General Fund				319,562.48

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 20 Assessment Fund				
Department: 00 Non Departmentalized				
26794	NATURAL GREEN LANDSCAPES, I	NATURAL GREEN LANDSCAPE: E	01/11/2024	1,250.00
26795	PERFORMANCE NURSERY	PERFORMANCE NURSERY: TREE/	01/11/2024	176.96
26801	WEST COAST ARBORISTS INC.	WEST COAST ARBORISTS: GRID I	01/11/2024	5,165.63
26814	EXECUTIVE FACILITIES SERVICES	EXECUTIVE FACILITIES SVC: DE	01/25/2024	7,010.27
26823	WEST COAST ARBORISTS INC.	WCA: GRID PRUNING / CAM GRO	01/25/2024	8,182.35
Total for Department: 00 Non Departmentalized				21,785.21
Total for Fund:20 Assessment Fund				21,785.21

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 30 Park Dedication Fund				
Department: 00				
0	US BANK	US BANK: CAL CARD STMT 12/22,	01/11/2024	820.65
26793	LAUTERBACH & ASSOCIATES, INC	LAUTERBACH: PHASE M / BILL D	01/11/2024	735.00
26811	CITY OF CAMARILLO	CITY OF CAMARILLO: SVD DATE	01/25/2024	206.61
26818	STANDARD DEMOLITION INC	STANDARD DEMOLITION: FINAL	01/25/2024	14,136.05
Total for Department: 00				15,898.31
Total for Fund:30 Park Dedication Fund				15,898.31

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Grand Total		357,246.00

**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: March 6, 2024

SUBJECT: FINANCE REPORT JANUARY 2024

ANALYSIS OF COMPARATIVE FINANCIALS THROUGH JANUARY 31, 2024

The District's Statements of Revenues and Expenditures for the period of January 1, 2024, through January 31, 2024, with a year-to-date comparison for the period of January 1, 2023, through January 31, 2023, are attached. The percentage rate used is 58.3% for Period 7 of the current fiscal year. All dollar amounts are rounded.

REVENUES

Total revenue including the 7th month ending January 31, 2024, for Fund 10 (General Fund) has an overall increase of \$1,024,926 in comparison to Fiscal Year 2022-2023. The variance from the prior year includes: 1) increase in total Tax Apportionment (5110-5120) of \$402,572, 2) increase in Rentals (5530) of \$210,236, 3) increase in Public Fees (5510-5520) received of \$116,723, and 4) increase in Interest Revenue (5310) received of \$179,553. The increase in Tax Apportionment is mostly due to higher home sales in 2022-2023. The increase in Rentals is due to increases in rental fees. Public fees have seen an increase due to continued interest from residents in District offered services, such as Camp Funtastic. Interest rates continue to stay significantly higher than last year, leading to increased returns.

Total revenue recorded for Fund 20 for January 2024, the Assessment District Fund, was \$7,038, overall year-to-date increase of \$39,616 from year prior.

Total revenue recorded for Fund 30 for January 2024, the Quimby Fund, was \$18,512 in interest. Quimby funds are only collected when new housing developments are subdivided.

Total revenue recorded for Fund 40 for January 2024, the Park Impact Fees Fund, was \$9,462 in interest. Park Impact Fees are only collected when certain requirements are met for whenever additional square footage is added to either residential or commercial properties, following certain criteria.

Total revenue recorded for Fund 50 for January 2024, the Community Development Block Grant (CDBG) Food Share Fund, was \$0. Reimbursement requests are made on a quarterly basis.

Total revenue recorded for Fund 60 for January 2024, the Restricted Donations Fund, was \$0. Fund 60 was established to keep donations made for a specific purpose/project separate from all other funds. The only money that was kept in Fund 60 was for the Miracle League of the 805 Ballfield. This project has been completed and Fund 60 be unused until future donations are received.

EXPENDITURES

Fund 10 Personnel Expenditures: Excluding the Unfunded Liability payment to CalPERS (6170) of \$494,762, there was an increase in salaries and benefits year-over-year of \$71,564. This is due to cost of living and merit increases.

Fund 10 Service and Supply Expenditures show an increase of \$564,154 in comparison to the same period last year.

Excluding reserves, the increase in Services and Supplies year-to-date is \$546,357. This increase includes Approp Redev/Collection Fees (6960) being \$161,931 more than last year since these fees are a percentage of Tax Apportionment, Insurance Liability (6410) being \$87,810 more than last year, an increase in Utilities – Electric (7830) of \$40,646.07 due to payment for energy saving service from Utility Cost Management that was not incurred last fiscal year, an increase in Utilities – Water (7820) of \$33,097.52 due to drier and warmer months through December, and an increase in COP Debt – PV Fields (7950) of \$133,265.89 due to increased costs of Pleasant Valley Fields maintenance requiring paying more of the COP Debt for Pleasant Valley Fields from the General Fund instead of Assessment, in order to free up funds in the Assessment Fund 20 budget.

Fund 10 Capital Expenditures shows an increase of \$70,903 in comparison to the same period last year.

Fund 10 Total Expenditures year-to-date are \$693,007 more compared to this point last year.

Fund 20 Expenditures are \$81,519 in Personnel and \$709,692 in Services and Supplies in total as of this month. Total expenditures are \$29,194 less than this time last year, due to the reallocation of COP Debt being paid from the General Fund in order to free up funds for contracted services.

Fund 30 has Expenditures of \$15,078 for the Freedom Park Pickleball Sports Complex and \$821 for the Senior Center Improvements this month.

Fund 40 has no Expenditures for this month.

Fund 50 has Personnel Expenses of \$1,423 and Services and Supplies Expenses of \$0 for this month. The District received an additional allocation of funds for CDBG to purchase supplies for future use. These expenses will be reimbursed from the CDBG Food Share grant received from the City of Camarillo.

Fund 60 has no Expenditures this month.

FISCAL IMPACT

Overall, the financials show the District is under the approved budget for Fund 10 by 48.71%, Fund 20 by 38.78%, Fund 30 by 94.23%, and Fund 50 by 41.75%. Fund 60 is over budget by 0.32%. Fund 40 had no budget and no expenses.

RECOMMENDATION

It is recommended the Board review and approve the Financial Statements for January 31, 2024, for Fund 10, Fund 20, Fund 30, Fund 40, Fund 50, and Fund 60.

ATTACHMENTS

- 1) Financial Statement of Revenues and Expenditures as of January 31, 2024, Fund 10
(2 pages)
- 2) Financial Statement of Revenue and Expenditures as of January 31, 2024, Fund 20
(1 page)
- 3) Financial Statement of Revenue and Expenditures as of January 31, 2024, Fund 30
(1 page)
- 4) Financial Statement of Revenue and Expenditures as of January 31, 2024, Fund 40
(1 page)
- 5) Financial Statement of Revenue and Expenditures as of January 31, 2024, Fund 50
(1 page)
- 6) Financial Statement of Revenue and Expenditures as of January 31, 2024, Fund 60
(1 page)

General Ledger
Fund 10 General Fund
January 2024 58.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apportionment	5110-5240	\$ -	\$ 4,307,521.14	\$ 4,710,093.02	\$ 8,109,714.00	\$ 3,399,620.98	58.08%
Interest Earnings	5310	\$ 38,133.31	\$ 66,685.93	\$ 246,239.38	\$ 300,000.00	\$ 53,760.62	82.08%
Carryover Balance	5502	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Park Patrol Citations	5506	\$ 566.00	\$ 1,963.39	\$ 2,802.80	\$ 2,300.00	\$ (502.80)	121.86%
Bingo - Primary Revenue	5508	\$ 2,022.50	\$ 12,097.55	\$ 13,558.50	\$ 19,750.00	\$ 6,191.50	68.65%
Excess Bingo Revenue	5509	\$ 267.00	\$ 8,863.00	\$ 3,186.00	\$ 1,800.00	\$ (1,386.00)	177.00%
Contract Classes-Public Fees	5510	\$ 20,543.56	\$ 100,957.92	\$ 150,334.02	\$ 183,357.00	\$ 33,022.98	81.99%
Public Fees	5511	\$ 4,847.50	\$ 150,845.65	\$ 215,720.34	\$ 305,964.00	\$ 90,243.66	70.51%
Public Fees-Entry Fees	5520	\$ 4,647.00	\$ 26,439.00	\$ 28,911.50	\$ 41,600.00	\$ 12,688.50	69.50%
Vending Concessions	5525	\$ -	\$ 952.25	\$ -	\$ 1,450.00	\$ 1,450.00	0.00%
Rental	5530	\$ 45,059.42	\$ 214,927.75	\$ 425,163.93	\$ 550,793.00	\$ 125,629.07	77.19%
Cell Tower Revenue	5535	\$ 13,214.98	\$ 66,938.82	\$ 99,738.69	\$ 159,600.00	\$ 59,861.31	62.49%
Parking Fees	5540	\$ 1,079.09	\$ 9,449.80	\$ 19,505.06	\$ 17,350.00	\$ (2,155.06)	112.42%
Advertising Revenue	5555	\$ 1,450.00	\$ 4,200.00	\$ 5,550.00	\$ 6,000.00	\$ 450.00	92.50%
Sponsorships/Donations	5558	\$ -	\$ -	\$ 4,807.47	\$ 2,500.00	\$ (2,307.47)	192.30%
Special Event	5561	\$ -	\$ 56,205.55	\$ 22,303.19	\$ 125,120.00	\$ 102,816.81	17.83%
Staffing Cost Recovery - Parks	5563	\$ -	\$ 19,405.50	\$ 18,564.50	\$ 41,212.00	\$ 22,647.50	45.05%
Special Event Permits	5564	\$ 100.00	\$ 600.00	\$ 1,790.00	\$ 1,100.00	\$ (690.00)	162.73%
Security Services - Recovery	5566	\$ 2,850.00	\$ 4,381.00	\$ 7,525.00	\$ 5,000.00	\$ (2,525.00)	150.50%
Contributions	5570	\$ 72.50	\$ -	\$ 433.82	\$ 716.50	\$ 282.68	60.55%
Other Misc Revenue	5575	\$ 2,589.55	\$ 28,655.70	\$ 55,516.24	\$ 35,250.00	\$ (20,266.24)	157.49%
Restricted Donations	5576	\$ -	\$ -	\$ 5,098.00	\$ 5,098.00	\$ -	100.00%
Incentive Income	5585	\$ 16.89	\$ 1,551.93	\$ 872.67	\$ 1,700.00	\$ 827.33	51.33%
Reimbursement - ROPS	5600	\$ 405,372.12	\$ 496,791.60	\$ 566,645.76	\$ 350,000.00	\$ (216,645.76)	161.90%
Revenue		\$ 542,831.42	\$ 5,579,433.48	\$ 6,604,359.89	\$ 10,282,374.50	\$ 3,678,014.61	64.23%
YTD Comparison				\$ 1,024,926.41			
Personnel							
Full Time Salaries	6100	\$ 193,896.74	\$ 1,408,979.49	\$ 1,456,023.70	\$ 2,804,745.00	\$ 1,348,721.30	51.91%
Overtime Salaries	6101	\$ 631.44	\$ 9,061.60	\$ 11,459.02	\$ 28,035.00	\$ 16,575.98	40.87%
Car Allowance	6105	\$ 825.52	\$ 6,230.55	\$ 5,778.64	\$ 7,600.00	\$ 1,821.36	76.03%
Cell Phone Allowance	6108	\$ 1,174.00	\$ 8,571.05	\$ 7,719.07	\$ 15,960.00	\$ 8,240.93	48.37%
Part-Time Salaries	6110	\$ 24,178.84	\$ 241,338.40	\$ 263,346.42	\$ 628,173.00	\$ 364,826.58	41.92%
Retirement	6120	\$ 33,814.79	\$ 231,393.35	\$ 249,498.06	\$ 532,840.00	\$ 283,341.94	46.82%
457 Pension	6121	\$ 241.67	\$ 21,003.03	\$ 6,717.97	\$ 10,000.00	\$ 3,282.03	67.18%
Deferred Compensation	6125	\$ 399.46	\$ 2,728.58	\$ 2,796.22	\$ 5,193.00	\$ 2,396.78	53.85%
Employee Insurance	6130	\$ 30,415.20	\$ 179,079.81	\$ 183,254.57	\$ 432,616.00	\$ 249,361.43	42.36%
Workers Compensation	6140	\$ 12,166.70	\$ 91,611.12	\$ 86,099.61	\$ 186,770.00	\$ 100,670.39	46.10%
Unemployment Insurance	6150	\$ -	\$ 1,132.00	\$ -	\$ 10,000.00	\$ 10,000.00	0.00%
PERS Unfunded Liability	6170	\$ -	\$ 508,376.00	\$ 494,762.00	\$ 494,762.00	\$ -	100.00%
Personnel		\$ 297,744.36	\$ 2,709,504.98	\$ 2,767,455.28	\$ 5,156,694.00	\$ 2,389,238.72	53.67%
YTD Comparison				\$ 57,950.30			
Services and Supplies							
Telephone/Internet	6210	\$ 1,902.02	\$ 11,715.20	\$ 12,926.29	\$ 21,692.00	\$ 8,765.71	59.59%
IT Services	6220	\$ 3,836.14	\$ 32,593.04	\$ 36,968.88	\$ 64,298.00	\$ 27,329.12	57.50%
IT Hardware	6230	\$ 448.95	\$ -	\$ 448.95	\$ 2,000.00	\$ 1,551.05	22.45%
Hardware/Software Services	6240	\$ 4,340.07	\$ 38,915.87	\$ 37,178.11	\$ 73,586.00	\$ 36,407.89	50.52%
Pool Chemicals	6310	\$ -	\$ 2,315.27	\$ 2,993.59	\$ 7,250.00	\$ 4,256.41	41.29%
Janitorial Supplies	6320	\$ 11,554.33	\$ 24,952.06	\$ 34,502.95	\$ 49,800.00	\$ 15,297.05	69.28%
Kitchen Supplies	6330	\$ -	\$ 74.84	\$ 121.36	\$ 700.00	\$ 578.64	17.34%
Food Supplies	6340	\$ 3,472.51	\$ 3,743.37	\$ 7,122.65	\$ 6,625.00	\$ (497.65)	107.51%
Water Maint & Service	6350	\$ 35.70	\$ 488.88	\$ 427.35	\$ 900.00	\$ 472.65	47.48%
Laundry/Wash Service	6360	\$ 89.00	\$ -	\$ 233.00	\$ 1,120.00	\$ 887.00	20.80%
Medical Supplies	6380	\$ -	\$ -	\$ -	\$ 1,390.00	\$ 1,390.00	0.00%
Insurance Liability	6410	\$ -	\$ 289,778.00	\$ 377,588.00	\$ 377,588.00	\$ -	100.00%
Equipment Maintenance	6500	\$ -	\$ 24.54	\$ 1,629.02	\$ 1,600.00	\$ (29.02)	101.81%
Fuel	6510	\$ 4,474.98	\$ 35,835.88	\$ 36,038.20	\$ 68,475.00	\$ 32,436.80	52.63%
Vehicle Maintenance	6520	\$ 1,395.18	\$ 23,987.66	\$ 26,711.54	\$ 38,100.00	\$ 11,388.46	70.11%
Building Repair	6610	\$ 3,999.96	\$ 27,161.81	\$ 37,636.05	\$ 67,500.00	\$ 29,863.95	55.76%
HVAC Maintenance/Repairs	6620	\$ 2,535.00	\$ 4,297.68	\$ 4,927.17	\$ 8,820.00	\$ 3,892.83	55.86%
Playground Maintenance	6630	\$ -	\$ 3,449.96	\$ 5,515.14	\$ 35,000.00	\$ 29,484.86	15.76%
Grounds Maintenance	6710	\$ 3,456.51	\$ 47,939.75	\$ 47,466.30	\$ 101,220.00	\$ 53,753.70	46.89%
Tree Care	6719	\$ (176.96)	\$ 30,000.00	\$ 27,895.37	\$ 30,000.00	\$ 2,104.63	92.98%
Contracted LS Services	6720	\$ -	\$ -	\$ 198.40	\$ -	\$ (198.40)	-
Contracted Pest Control	6730	\$ 600.00	\$ 3,000.00	\$ 2,400.00	\$ 4,020.00	\$ 1,620.00	59.70%
Rubbish & Refuse	6740	\$ 1,481.94	\$ 42,131.58	\$ 35,106.94	\$ 84,330.00	\$ 49,223.06	41.63%
Vandalism/Theft	6750	\$ -	\$ 292.98	\$ 1,147.53	\$ 1,000.00	\$ (147.53)	114.75%
Memberships	6810	\$ -	\$ 14,192.82	\$ 14,315.00	\$ 16,952.00	\$ 2,637.00	84.44%
Office Supplies	6910	\$ 2.86	\$ 2,854.69	\$ 11,832.93	\$ 33,950.00	\$ 22,117.07	34.85%
Postage Expense	6920	\$ -	\$ 12,157.50	\$ 11,827.46	\$ 18,700.00	\$ 6,872.54	63.25%
Advertising Expense	6930	\$ -	\$ 212.38	\$ 535.00	\$ 3,040.00	\$ 2,505.00	17.60%
Printing Charges	6940	\$ 573.19	\$ 4,689.81	\$ 4,223.20	\$ 13,126.00	\$ 8,902.80	32.17%

General Ledger
Fund 10 General Fund
January 2024 58.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Bank & Registration Fees	6950	\$ 0.75	\$ 1,549.42	\$ 555.13	\$ 3,920.00	\$ 3,364.87	14.16%
Approp Redev/Collection Fees	6960	\$ -	\$ 320,107.31	\$ 482,038.07	\$ 684,039.00	\$ 202,000.93	70.47%
Minor Furn Fixture & Equip	6980	\$ 2,989.07	\$ 784.23	\$ 4,227.71	\$ 25,237.00	\$ 21,009.29	16.75%
Fingerprint Fees (HR)	7010	\$ 200.00	\$ 892.00	\$ 638.00	\$ 3,360.00	\$ 2,722.00	18.99%
Fire & Safety Insp Fees	7020	\$ -	\$ 144.11	\$ 304.00	\$ 6,675.00	\$ 6,371.00	4.55%
Permit & Licensing Fees	7030	\$ 901.00	\$ 4,908.97	\$ 6,871.53	\$ 7,300.00	\$ 428.47	94.13%
Professional Services	7100	\$ -	\$ 9,915.00	\$ 27,322.13	\$ 270,200.00	\$ 242,877.87	10.11%
Legal Services	7110	\$ 2,063.00	\$ 33,346.97	\$ 40,578.75	\$ 90,000.00	\$ 49,421.25	45.09%
Typeset and Print Services	7115	\$ -	\$ 22,907.72	\$ 11,681.76	\$ 36,600.00	\$ 24,918.24	31.92%
Instructor Services	7120	\$ 6,609.25	\$ 67,423.39	\$ 83,161.99	\$ 108,902.00	\$ 25,740.01	76.36%
PERS Admin Fees	7125	\$ 130.13	\$ 750.22	\$ 991.22	\$ 2,200.00	\$ 1,208.78	45.06%
Audit Services	7130	\$ -	\$ 11,500.00	\$ 7,750.00	\$ 17,425.00	\$ 9,675.00	44.48%
Medical & Health Svcs	7140	\$ 960.00	\$ 2,613.44	\$ 1,800.00	\$ 10,720.00	\$ 8,920.00	16.79%
Security Services	7150	\$ 701.80	\$ 1,470.00	\$ 3,869.63	\$ 7,122.00	\$ 3,252.37	54.33%
Entertainment Services	7160	\$ 150.00	\$ 432.25	\$ 4,723.26	\$ 4,300.00	\$ (423.26)	109.84%
Business Services	7180	\$ 952.00	\$ 34,100.00	\$ 51,473.04	\$ 95,805.00	\$ 44,331.96	53.73%
Umpire/Referee Services	7190	\$ -	\$ 1,150.00	\$ 965.00	\$ 1,700.00	\$ 735.00	56.76%
Subscriptions	7210	\$ 11.98	\$ 179.94	\$ 1,183.58	\$ 2,375.00	\$ 1,191.42	49.83%
Rents & Leases - Equip	7310	\$ 677.79	\$ 4,774.68	\$ 10,176.70	\$ 48,720.00	\$ 38,543.30	20.89%
Bldg/Field Leases & Rental	7320	\$ -	\$ -	\$ -	\$ 60.00	\$ 60.00	0.00%
Division Supplies	7410	\$ 876.66	\$ 3,203.27	\$ 13,667.14	\$ 30,365.00	\$ 16,697.86	45.01%
Program/Event Supplies	7420	\$ -	\$ 4,624.02	\$ -	\$ -	\$ -	-
Bingo Supplies	7430	\$ 38.60	\$ 2,122.75	\$ 1,389.40	\$ 4,800.00	\$ 3,410.60	28.95%
Sporting Goods	7440	\$ -	\$ 1,738.64	\$ 1,666.58	\$ 8,400.00	\$ 6,733.42	19.84%
Arts and Craft Supplies	7450	\$ -	\$ -	\$ -	\$ 1,575.00	\$ 1,575.00	0.00%
Training Supplies	7460	\$ -	\$ 80.00	\$ -	\$ 3,970.00	\$ 3,970.00	0.00%
Small Tools	7500	\$ 133.94	\$ 1,292.52	\$ 1,146.52	\$ 6,000.00	\$ 4,853.48	19.11%
Safety Supplies	7510	\$ 656.37	\$ 1,252.20	\$ 1,242.04	\$ 4,415.00	\$ 3,172.96	28.13%
Uniform Allowance	7610	\$ 981.75	\$ 7,519.69	\$ 5,735.12	\$ 15,790.00	\$ 10,054.88	36.32%
Safety Clothing	7620	\$ 399.34	\$ 996.05	\$ 977.13	\$ 5,404.00	\$ 4,426.87	18.08%
Conference&Seminar Staff	7710	\$ 597.00	\$ 11,067.41	\$ 6,265.00	\$ 19,665.00	\$ 13,400.00	31.86%
Conference&Seminar Board	7715	\$ -	\$ 110.00	\$ 815.00	\$ 2,625.00	\$ 1,810.00	31.05%
Conference&Seminar Travel Exp	7720	\$ -	\$ 3,264.64	\$ 3,240.13	\$ 6,067.00	\$ 2,826.87	53.41%
Out of Town Travel Board	7725	\$ -	\$ 828.30	\$ 351.23	\$ 2,970.00	\$ 2,618.77	11.83%
Private Vehicle Mileage	7730	\$ 50.44	\$ 926.32	\$ 249.63	\$ 4,847.00	\$ 4,597.37	5.15%
Buses/Excursions	7750	\$ 840.00	\$ 4,900.89	\$ 7,728.43	\$ 11,400.00	\$ 3,671.57	67.79%
Tuition/Book Reimbursement	7760	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	0.00%
Utilities - Gas	7810	\$ 4,917.43	\$ 23,707.51	\$ 18,530.51	\$ 49,133.00	\$ 30,602.49	37.71%
Utilities - Water	7820	\$ 56,507.62	\$ 412,193.50	\$ 445,291.02	\$ 786,277.00	\$ 340,985.98	56.63%
Utilities - Electric	7830	\$ 14,257.78	\$ 78,385.11	\$ 118,849.18	\$ 232,694.00	\$ 113,844.82	51.08%
Airport Assessment Exp	7840	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00	0.00%
Awards and Certificates	7910	\$ 2,618.88	\$ 8,124.09	\$ 6,925.51	\$ 18,190.00	\$ 11,264.49	38.07%
Meals for Staff Training	7920	\$ 57.22	\$ 503.86	\$ 615.85	\$ 3,500.00	\$ 2,884.15	17.60%
Employee Morale	7930	\$ 712.67	\$ 1,868.56	\$ 2,642.11	\$ 5,500.00	\$ 2,857.89	48.04%
COP Debt - PV Fields	7950	\$ -	\$ -	\$ 133,265.89	\$ 343,214.00	\$ 209,948.11	38.83%
Reserve Vehicle Fleet	7970	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	100.00%
Reserve Computer Fleet	7971	\$ -	\$ 5,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	100.00%
Reserve Dry Period	7973	\$ -	\$ 65,203.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	100.00%
Reserve Capital Improvements	7974	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	-
Reserve Repair/Oper/Admin	7975	\$ -	\$ 20,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	100.00%
Reserve - Compensated Absences	7976	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	100.00%
Services and Supplies		\$ 144,013.85	\$ 1,879,667.55	\$ 2,443,821.30	\$ 4,297,243.00	\$ 2,006,421.70	56.87%
YTD Comparison				\$ 564,153.75			
Capital							
General Capital	8400	\$ -	\$ -	\$ 5,380.00	\$ 25,000.00	\$ 19,620.00	21.52%
Equip/Facility Replacement	8420	\$ -	\$ 55,497.82	\$ -	\$ 35,000.00	\$ 35,000.00	0.00%
Freedom Dog Park	8502	\$ 128.00	\$ -	\$ 3,868.74	\$ 3,740.74	\$ (128.00)	103.42%
Valle Lindo Court Resurface	8505	\$ -	\$ -	\$ -	\$ 55,000.00	\$ 55,000.00	0.00%
Epoxy Pool Deck	8506	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0.00%
Lokker Playground	8507	\$ 5,885.00	\$ -	\$ 5,885.00	\$ 500,000.00	\$ 494,115.00	1.18%
PV Fields Irrigation Pumps	8508	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0.00%
PV Fields Sewer Lift Stations	8509	\$ 35,466.59	\$ -	\$ 111,267.13	\$ 133,562.24	\$ 22,295.11	83.31%
Capital		\$ 41,479.59	\$ 55,497.82	\$ 126,400.87	\$ 952,302.98	\$ 825,902.11	13.27%
YTD Comparison				\$ 70,903.05			
Expense		\$ 483,237.80	\$ 4,644,670.35	\$ 5,337,677.45	\$ 10,406,239.98	\$ 5,221,562.53	51.29%
YTD Comparison				\$ 693,007.10			
Revenue Total		\$ 542,831.42	\$ 5,579,433.48	\$ 6,604,359.89	\$ 10,282,374.50	\$ 3,678,014.61	64.23%
Expense Total		\$ 483,237.80	\$ 4,644,670.35	\$ 5,337,677.45	\$ 10,406,239.98	\$ 5,221,562.53	51.29%
YTD Revenue-Expenses			\$ 934,763.13	\$ 1,266,682.44			
YTD Comparison				\$ 331,919.31			

General Ledger
Fund 20 Assessment Fund
January 2024 58.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ 5,060.71	\$ 7,665.05	\$ 27,397.09	\$ 20,000.00	\$ (7,397.09)	136.99%
Assessment Revenue	5500	\$ 1,976.97	\$ 722,093.12	\$ 741,976.95	\$ 1,293,871.00	\$ 551,894.05	57.35%
Revenue		\$ 7,037.68	\$ 729,758.17	\$ 769,374.04	\$ 1,313,871.00	\$ 544,496.96	58.56%
YTD Comparison				\$ 39,615.87			
Personnel							
Full Time Salaries	6100	\$ -	\$ 12,884.48	\$ 50,780.14	\$ 50,780.14	\$ -	100.00%
Cell Phone Allowance	6108	\$ -	\$ 103.95	\$ 132.93	\$ 132.93	\$ -	100.00%
Part-Time Salaries	6110	\$ -	\$ -	\$ 3,749.34	\$ 3,749.34	\$ -	100.00%
Retirement	6120	\$ -	\$ 2,111.55	\$ 9,932.61	\$ 9,932.61	\$ -	100.00%
Employee Insurance	6130	\$ -	\$ 2,691.18	\$ 10,870.97	\$ 10,870.97	\$ -	100.00%
Workers Compensation	6140	\$ -	\$ 1,441.98	\$ 6,053.26	\$ 6,053.26	\$ -	100.00%
Personnel		\$ -	\$ 19,233.14	\$ 81,519.25	\$ 81,519.25	\$ -	100.00%
YTD Comparison				\$ 62,286.11			
Services and Supplies							
Building Repair	6610	\$ -	\$ -	\$ 2,355.55	\$ 1,520.00	\$ (835.55)	154.97%
Incidental Costs - Assess	6709	\$ -	\$ 9,607.13	\$ 11,269.13	\$ 19,444.00	\$ 8,174.87	57.96%
Grounds Maintenance	6710	\$ -	\$ -	\$ 39,156.33	\$ 116,050.85	\$ 76,894.52	33.74%
Tree Care	6719	\$ 13,524.94	\$ -	\$ 33,390.56	\$ 90,000.00	\$ 56,609.44	37.10%
Contracted LS Services	6720	\$ 8,260.27	\$ 257,809.14	\$ 210,155.40	\$ 535,641.00	\$ 325,485.60	39.23%
Park Amenities - Assess	6722	\$ -	\$ -	\$ -	\$ 34,000.00	\$ 34,000.00	0.00%
Rubbish & Refuse	6740	\$ -	\$ -	\$ 1,894.78	\$ 947.39	\$ (947.39)	200.00%
Bank & Registration Fees	6950	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ -	\$ 1,844.30	\$ 3,500.00	\$ 1,655.70	52.69%
Rents & Leases - Equip	7310	\$ -	\$ -	\$ 846.65	\$ 846.65	\$ -	100.00%
COP Debt - PV Fields	7950	\$ -	\$ 533,756.09	\$ 408,779.69	\$ 408,780.00	\$ 0.31	100.00%
Services and Supplies		\$ 21,785.21	\$ 801,172.36	\$ 709,692.39	\$ 1,210,799.89	\$ 501,107.50	58.61%
YTD Comparison				\$ (91,479.97)			
Expense		\$ 21,785.21	\$ 820,405.50	\$ 791,211.64	\$ 1,292,319.14	\$ 501,107.50	61.22%
YTD Comparison				\$ (29,193.86)			
Revenue Total		\$ 7,037.68	\$ 729,758.17	\$ 769,374.04	\$ 1,313,871.00	\$ 544,496.96	58.56%
Expense Total		\$ 21,785.21	\$ 820,405.50	\$ 791,211.64	\$ 1,292,319.14	\$ 501,107.50	61.22%
YTD Revenue-Expenses		\$ (90,647.33)	\$ (90,647.33)	\$ (21,837.60)			
YTD Comparison				\$ 68,809.73			

General Ledger
Fund 30 Quimby Fund
January 2024 58.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ 18,511.53	\$ 21,043.07	\$ 209,678.99	\$ 120,000.00	\$ (89,678.99)	174.73%
Revenue		\$ 18,511.53	\$ 21,043.07	\$ 209,678.99	\$ 120,000.00	\$ (89,678.99)	174.73%
YTD Comparison				\$ 188,635.92			
Capital							
General Capital	8400	\$ -	\$ -	\$ -	\$ 621,769.00	\$ 621,769.00	0.00%
Pickleball Sports Complex	8493	\$ 15,077.66	\$ 19,003.36	\$ 152,575.21	\$ 1,300,000.00	\$ 1,147,424.79	11.74%
Multi-Generation Center	8504	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	0.00%
Senior Center Improvements	8510	\$ 820.65	\$ -	\$ 16,071.65	\$ -	\$ (16,071.65)	0.00%
Capital		\$ 15,898.31	\$ 19,003.36	\$ 168,646.86	\$ 2,921,769.00	\$ 2,753,122.14	5.77%
YTD Comparison				\$ 149,643.50			
Expense		\$ 15,898.31	\$ 19,003.36	\$ 168,646.86	\$ 2,921,769.00	\$ 2,753,122.14	5.77%
YTD Comparison				\$ 149,643.50			
Revenue Total		\$ 18,511.53	\$ 21,043.07	\$ 209,678.99	\$ 120,000.00	\$ (89,678.99)	174.73%
Expense Total		\$ 15,898.31	\$ 19,003.36	\$ 168,646.86	\$ 2,921,769.00	\$ 2,753,122.14	5.77%
YTD Revenue-Expenses			\$ 2,039.71	\$ 41,032.13			
YTD Comparison				\$ 38,992.42			

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		\$ 1,975,897.08	\$ 673,311.92	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	\$ 21,612.25	Crestview		\$ 16,071.42	\$ 5,540.83	6/7/2023
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ -	Habitat for Humanity	Barry St (RPD-203)	\$ -	\$ 35,242.00	3/6/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ 1,000,000.00	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
3/15/23	\$ 313,508.00	\$ -	Barry 60 LP		\$ -	\$ 313,508.00	3/15/2028
Total	\$ 11,090,795.40	\$ 7,822,201.95			\$ 4,971,245.82	\$ 6,358,432.59	

General Ledger
Fund 40 Park Impact Fee Fund
January 2024 58.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ 9,462.05	\$ 2,059.71	\$ 46,674.29	\$ 8,000.00	\$ (38,674.29)	583.43%
Park Impact Fees	5450	\$ -	\$ 7,931.19	\$ 1,773,374.00	\$ -	\$ (1,773,374.00)	0.00%
Revenue		\$ 9,462.05	\$ 9,990.90	\$ 1,820,048.29	\$ 8,000.00	\$ (1,812,048.29)	22750.60%
Revenue		\$ 9,462.05	\$ 9,990.90	\$ 1,820,048.29	\$ 8,000.00	\$ (1,812,048.29)	22750.60%
Revenue Total		\$ 9,462.05	\$ 9,990.90	\$ 1,820,048.29	\$ 8,000.00	\$ (1,812,048.29)	22750.60%
Expense Total		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

General Ledger
Fund 50 CDBG Fund
January 2024 58.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
CDBG - Food Share	5577	\$ -	\$ -	\$ 14,150.50	\$ 40,760.00	\$ 26,609.50	34.72%
Revenue		\$ -	\$ -	\$ 14,150.50	\$ 40,760.00	\$ 26,609.50	34.72%
Personnel							
Full Time Salaries	6100	\$ -	\$ 2,181.76	\$ 4,017.27	\$ 17,413.00	\$ 13,395.73	23.07%
Part-Time Salaries	6110	\$ 1,210.52	\$ 17,722.12	\$ 11,474.02	\$ 10,360.00	\$ (1,114.02)	110.75%
Retirement	6120	\$ 185.57	\$ 2,696.52	\$ 2,192.49	\$ 2,606.00	\$ 413.51	84.13%
Employee Insurance	6130	\$ 12.10	\$ 10.58	\$ 244.96	\$ 336.00	\$ 91.04	72.90%
Workers Compensation	6140	\$ 14.40	\$ 331.36	\$ 190.09	\$ 489.00	\$ 298.91	38.87%
Personnel		\$ 1,422.59	\$ 22,942.34	\$ 18,118.83	\$ 31,204.00	\$ 13,085.17	58.07%
Services and Supplies							
Division Supplies	7410	\$ -	\$ -	\$ 5,624.03	\$ 9,556.00	\$ 3,931.97	58.85%
Services and Supplies		\$ -	\$ -	\$ 5,624.03	\$ 9,556.00	\$ 3,931.97	58.85%
Expense		\$ 1,422.59	\$ 22,942.34	\$ 23,742.86	\$ 40,760.00	\$ 17,017.14	58.25%
Revenue Total		\$ -	\$ -	\$ 14,150.50	\$ 40,760.00	\$ 26,609.50	34.72%
Expense Total		\$ 1,422.59	\$ 22,942.34	\$ 23,742.86	\$ 40,760.00	\$ 17,017.14	58.25%

General Ledger
Fund 60 Restricted Donations
January 2024 58.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ -	\$ -	\$ 581.84	\$ 1,000.00	\$ 418.16	58.18%
Revenue		\$ -	\$ -	\$ 581.84	\$ 1,000.00	\$ 418.16	58.18%
Capital							
Micracle League 805 Ballfield	8497	\$ -	\$ -	\$ 433,837.23	\$ 432,473.31	\$ (1,363.92)	100.32%
Capital		\$ -	\$ -	\$ 433,837.23	\$ 432,473.31	\$ (1,363.92)	100.32%
Expense		\$ -	\$ -	\$ 433,837.23	\$ 432,473.31	\$ (1,363.92)	100.32%
Revenue Total		\$ -	\$ -	\$ 581.84	\$ 1,000.00	\$ 418.16	58.18%
Expense Total		\$ -	\$ -	\$ 433,837.23	\$ 432,473.31	\$ (1,363.92)	100.32%

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

TO: BOARD OF DIRECTORS

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

DATE: March 6, 2024

**SUBJECT: CONSIDERATION AND APPROVAL OF BID AWARD
TO PACIFIC TENNIS COURTS, INC. FOR THE
RESURFACING OF THE TENNIS COURTS AT VALLE
LINDO PARK**

BACKGROUND

Valle Lindo Park is a 10-acre park with a unique rolling topography, playground, restrooms, three reservable pavilions, and five (5) lighted tennis courts. The tennis courts were last resurfaced in 2008. As part of the budget development process for fiscal year 2023-2024, the Board approved an allocation of \$55,000 from the General Fund specifically for the resurfacing of the tennis courts.

Tennis court resurfacing is a two-phase process that involves the repair of the existing court structure, followed by the application of an acrylic coating system. Even well-constructed hard courts, due to temperature changes, develop cracks over time. Resurfacing a tennis court involves reconditioning the existing worn-out and damaged court structure and giving it a new life to make it safe and playable again. Re-surfacing tennis courts is significant for two main reasons: safety and appearance.

Valle Lindo's tennis courts are extremely popular amongst Camarillo's vibrant tennis community, witnessing heavy usage throughout the entire year. Unfortunately, the courts have surpassed their useful life span of four-to-eight years and are now in need of a comprehensive resurfacing application. The deterioration of the court surfacing has brought the courts to a point where a complete resurfacing is imperative to ensure their continued functionality and appeal to the community.

ANALYSIS

The tennis courts currently display stress cracks, with some minor concrete spalling where there is delamination from the substrate, and the acrylic coating is severely worn thus creating a safety concern for slip and fall hazards. Staff have addressed the issue by patching areas where the concrete had spalled and repainting some of the surface areas to improve footing and surface traction.

This project will resurface, reseal, and repaint the courts to protect the subsurface and provide a safe playing surface. Upon completion of this project, it is recommended that the tennis courts are resurfaced every four to eight years to keep them in good condition depending on the level of use and associated wear, therefore, targeting FY 2029 to re-evaluate the need for resurfacing.

At the January 6, 2024, Board meeting, the Board approved the Request for Proposal and Bid Specifications for the resurfacing of the tennis courts. Staff held a mandatory job walk on January 23, 2024, where three contractors attended. Bids were due on February 5, 2024, with submitted bids ranging from \$64,900 to \$121,000 with Pacific Tennis Courts, Inc. being the lowest bidder.

The breakdown of the three (3) bids staff received are shown in the below table:

Vendor	Bid Amount
Pacific Tennis Courts, Inc.	\$64,900
Trueline Construction and Surfacing	\$76,866
Ardalan Construction, Inc.	\$121,000

SCOPE OF WORK:

- Pressure wash all five courts and have a clean surface to work with.
- Grind down edges of cracks that have been raised and fill in holes that have been exposed.
- Chip out air pockets and any concrete that is loose on the surface.
- Remove any exposed rebar that is shown and patch with filler.
- Repair cracks and voids with filler material.
- Apply by squeegee One (1) coat of acrylic resurface coating with #90 silica sand.
- Apply by squeegee One (1) coat of Sport Master or equal Acrylic Texture System with #90 silica sand.
- Apply by squeegee One (1) coat of Sport Master or equal Color System with no silica sand (paint the same colors as the courts are now).
- Paint Two (2) inch play lines by hand between masking tape (White).
- Caulking: remove existing material in center expansion joints and install self-leveling caulking in center expansion joints.

FISCAL IMPACT

The Board of Directors earmarked \$55,000 in the Fiscal Year 2023/2024 Capital Budget for this project. However, the lowest bid received amounted to \$64,900, exceeding the allocated amount by \$9,900. Fortunately, there are funds available from savings realized in other projects within the Capital budget to cover the shortfall and complete this project.

RECOMMENDATION

It is recommended that the Board of Directors authorize and approve the General Manager to enter into an agreement with Pacific Tennis Courts, Inc. for the resurfacing of the Valle Lindo Park tennis courts for an amount not to exceed \$64,900.

ATTACHMENTS

- 1) Bid Abstract (1 page)
- 2) Contract (41 pages)

AGREEMENT

THIS AGREEMENT, made and entered into by and between the **PLEASANT VALLEY RECREATION & PARK DISTRICT, CALIFORNIA**, hereinafter referred to as the "**District**" and **Pacific Tennis Courts, Inc.** 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 "VALLE LINDO TENNIS COURT RESURFACING PROJECT, SPEC NO. VLTC-24" 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 **Fourteen (14) 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 Labor Code Sections 17771.1 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 5-3.2 of the 2021 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 5-3.3 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, Department of Public Works, 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 _____, 2024

By: _____
_____, Chairman

ATTEST:

_____, Clerk of the Board

Dated _____, 2024

CONTRACTOR: _____

By: _____
AUTHORIZED REPRESENTATIVE

TITLE

By: _____
AUTHORIZED REPRESENTATIVE

TITLE

(Attach acknowledgment for each
Authorized Representative of Contractor.)

Address: _____

Phone: _____

Fax: _____

Email: _____

**LABOR AND MATERIAL BOND
(PAYMENT BOND)**

WHEREAS, the PLEASANT VALLEY RECREATION & PARK DISTRICT, (“District”), has awarded to Pacific Tennis Courts, Inc., as Contractor (“Contractor”), a Contract for the work entitled and described as follows:

VALLE LINDO TENNIS COURT RESURFACING PROJECT

SPEC NO. VLTC-24

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 Sixty Four Thousand Nine Hundred (\$64,900.00), 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 _____, 2024.

_____ **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.)

APPRENTICESHIP REQUIREMENTS

Labor Code, Division 2, Part 7, Chapter 1, Section 1773.3 “Notice; Required information” states:

"(a)(1) An awarding agency shall provide notice to the Department of Industrial Relations of any public works contract subject to the requirements of this chapter, within five (5) days of the award.

(2) The notice shall be transmitted electronically in a format specified by the department and shall include the name of the contractor, any subcontractor listed on the successful bid, the bid and contract award dates, the contract amount, the estimated start and completion dates, job site location, and any additional information the department specifies that aids in the administration and enforcement of this chapter.

(b) In lieu of responding to any specific request for contract award information, the department may make the information provided by awarding bodies pursuant to this section available for public review on its Internet Web site.”

Also note **Labor Code Sections 1776(g), 1777.5 and 1777.7.**

NOTICE

THE CONTRACTOR WILL BE REQUIRED TO FURNISH THE PLEASANT VALLEY RECREATION & PARK DISTRICT WITH THE CLASSIFICATIONS OF LABORERS TO BE USED FOR THE COMPLETION OF THIS PROJECT WITHIN THREE (3) WORKING DAYS AFTER NOTIFICATION OF AWARDING OF CONTRACT.

PLEASANT VALLEY RECREATION & PARK DISTRICT

GENERAL PROVISIONS

SCOPE OF WORK: This project will take place within the Pleasant Valley Recreation & Park District. The work to be done consists of furnishing all materials, equipment, tools, labor, and incidentals as required by the Plans, Specifications, and Contract Documents. The general items of work are provided by Plans, Specifications and Contract Documents.

LOCATION OF WORK: The work will take place at 889 Aileen Street in Camarillo, California.

STANDARD SPECIFICATIONS: The Standard Specifications of the District are contained in the 2021 Edition of the Standard Specifications for Public Works Construction, with amendments and supplements, as written and promulgated by the Joint Cooperative Committee of the Southern California Chapter of the American Public Works Association and the Southern California District of the Associated General Contractors of California (“Greenbook”). Copies of these Standard Specifications are available from the publisher, Building News, Incorporated, 990 Park Center Drive, Suite E, Vista, California 92081; telephone (760) 734-1113.

The Standard Specifications set forth above will control the General Provisions, Construction Materials, and Construction Methods for this Contract, except as amended by the Plans, Special Provisions, or other Contract Documents. The following Special Provisions are supplementary and in addition to the provisions of the Standard Specifications unless otherwise noted and the section numbers of the Special Provisions coincide with those of the said Standard Specifications. Only those sections requiring elaborations, amendments, specifying of the options, or additions are called out.

LEGAL ADDRESS OF CONTRACTOR: The address given in the Contractor's bid on which the contract is founded is hereby designated as the place to which all notices, letters, and other communications to the Contractor shall be mailed or delivered. Unless otherwise required by law, the mailing to or delivering at the above-named place of any notice, letter, or other communication by the District to the Contractor shall be deemed sufficient service thereof upon the Contractor. The date of said service shall be the date of such mailing or delivery. Such address may be changed at any time by a written notice signed by the Contractor and delivered to the Engineer.

RECOVERY OF DAMAGES: The making of an estimate and payment in accordance therewith shall not preclude the District from demanding and recovering from the Contractor such damages as it may sustain by reason of the Contractor's failure to comply with the Specifications.

MONIES MAY BE RETAINED: The District may keep any monies which would otherwise be payable at any time hereunder and apply the same, or so much as may be necessary therefor, to the payment of any expenses, losses, or damages, as determined by the Engineer, incurred by the District, for which the Contractor is liable under the contract.

SALES AND/OR TAXES: Except as may be otherwise specifically provided herein, all sales and/or use taxes assessed by federal, state, or local authorities on materials used or furnished by the Contractor in performing the work hereunder shall be paid by the Contractor.

ALLOWABLE VARIATION: When in these Specifications a maximum or minimum, either in size, percentage, or thickness or relating to quality, character, or other matter, is allowed or prescribed, the work shall be accepted as in compliance if within such maximum or minimum so allowed thereby.

PROTECTION OF PUBLIC UTILITIES: The Contractor shall not be assessed liquidated damages for delay in completion of the project when such delay is caused by failure of the District or owner of a public utility to provide for removal or relocation of existing utility facilities. This Agreement is subject to Government Code Sections 4215 and 4126 – 4216.9. Contractor must notify utilities and obtain an identification number before excavation or be subject to liability for damages to subsurface installations.

EMERGENCY INFORMATION: The names, addresses, and telephone numbers of the Contractor and subcontractors, or their representatives, shall be filed with the Parks Department, the District Fire Department, and the County Sheriff's Department prior to beginning work.

EMPLOYMENT OF APPRENTICES: The Contractor's attention is directed to the provisions of Sections 1777.5 and 1777.6 of the Labor Code concerning the employment of apprentices by the Contractor or any Subcontractor under the Contractor. The Contractor, and any subcontractor under the Contractor, shall comply with the requirements of all statutory provisions relating to the employment of apprentices. Information relative to apprenticeship standards and administration of the apprenticeship program may be obtained from the Director of Industrial Relations, P.O. Box 603, San Francisco, California 94101 or from the Division of Apprenticeship Standards and its branch offices.

PENALTIES FOR DISCRIMINATION IN EMPLOYMENT: Any Contractor who shall be found in violation of the nondiscrimination provisions of the State of California Fair Employment Practices Act or similar provisions of federal law or executive order in the performance of any contract with the District shall be found in material breach of such contract and the District shall have power to cancel or suspend the Contractor, in whole or in part, or to deduct from the amount payable to such Contractor the sum of twenty-five dollars (\$25.00) for each person for each calendar day during which such person was discriminated against, as damages for said breach of contract; or both. Only a finding of the State of California Fair Employment Practices Commission or the equivalent federal agency or officer shall constitute evidence of a violation of contract under this section.

The Contractor shall enclose with his or her bid a Compliance Report stating that he or she will pursue an affirmative course of action as required by the affirmative action guidelines.

PROVISIONS REQUIRED BY LAW DEEMED INSERTED: Each and every provision of law and clause required by law to be inserted in this contract shall be deemed to be inserted herein, and the contract shall be read and enforced as though it were included herein. If through mistake

or otherwise any such provision is not inserted, or is not correctly inserted, then upon application of either party, the contract shall forthwith be physically amended to make such insertion or correction.

PAYROLL RECORDS: The Contractor's attention is directed to the following provisions of Labor Code Section 1776, "Payroll record of wages paid; Inspections; Forms; Effect of noncompliance; Penalties". The Contractor shall be responsible for the compliance with these provisions by his or her subcontractors.

"(a) Each contractor and subcontractor shall keep an accurate payroll record, showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by him or her in connection with the public work. Each payroll record shall contain or be verified by a written declaration that it is made under penalty of perjury, stating both of the following:

(1) The information contained in the payroll record is true and correct.

(2) The employer has complied with the requirements of Sections 1771, 1811, and 1815 for any work performed by his or her employees on the public works project.

(b) The payroll records enumerated under subdivision (a) shall be certified and shall be available for inspection at all reasonable hours at the principal office of the contractor on the following basis:

(1) A certified copy of an employee's payroll record shall be made available for inspection or furnished to the employee or his or her authorized representative on request.

(2) A certified copy of all payroll records enumerated in subdivision (a) shall be made available for inspection or furnished upon request to a representative of the body awarding the contract and the Division of Labor Standards Enforcement of the Department of Industrial Relations.

(3) A certified copy of all payroll records enumerated in subdivision (a) shall be made available upon request to the public for inspection or for copies thereof. However, a request by the public shall be made through either the body awarding the contract or the Division of Labor Standards Enforcement. If the requested payroll records have not been provided pursuant to paragraph (2), the requesting party shall, prior to being provided the records, reimburse the costs of preparation by the contractor, subcontractors, and the entity through which the request was made. The public may not be given access to such records at the principal office of the contractor.

(c) Unless required to be furnished directly to the Labor Commissioner in accordance with paragraph (3) of subdivision (a) of Section 1771.4, the certified payroll records shall be on forms provided by the Division of Labor Standards Enforcement or shall contain the same information as the forms provided by the division. The payroll records may consist of printouts of payroll data that are maintained as computer records, if printouts contain the same information as the forms provided by the division and the printouts are verified in the manner specified subdivision (a).

(d) A contractor or subcontractor shall file a certified copy of the records enumerated in subdivision (a) with the entity that requested the records within 10 days after receipt of a written request.

(e) Except as provided in subdivision (f), any copy of records made available for inspection as copies and furnished upon request to the public or any public agency by the awarding body or the Division of Labor Standards Enforcement shall be marked or obliterated to prevent disclosure of an individual's name, address, and social security number. The name and address of the contractor awarded the contract or the subcontractor performing the contract shall not be marked or obliterated. Any copy of records made available for inspection by, or furnished to, a multiemployer Taft-Hartley trust fund (29 U.S.C. Sec. 175a) shall be marked or obliterated only to prevent disclosure of an individual's full social security number but shall provide the last four digits of the social security number. Any copy of records made available for inspection by, or furnished to, a joint labor-management committee established pursuant to the federal Labor Management Cooperation Act of 1978 (29 U.S.C. Sec. 175a) shall be marked or obliterated only to prevent disclosure of an individual's social security number.

(f)(1) Notwithstanding any other provision of law, agencies that are included in the Joint Enforcement Strike Force on the Underground Economy established pursuant to Section 329 of the Unemployment Insurance Code and other law enforcement agencies investigating violations of law shall, upon request, be provided nonredacted copies of certified payroll records. Any copies of records or certified payroll made available for inspection and furnished upon request to the public by an agency included in the Joint Enforcement Strike Force on the Underground Economy or to a law enforcement agency investigating a violation of law shall be marked or redacted to prevent disclosure of an individual's name, address, and social security number.

(2) An employer shall not be liable for damages in a civil action for any reasonable act or omission taken in good faith in compliance with this subdivision.

(g) The contractor shall inform the body awarding the contract of the location of the records enumerated under subdivision (a), including the street address, city, and county, and shall, within five working days, provide a notice of a change of location and address.

(h) The contractor or subcontractor has 10 days in which to comply subsequent to receipt of written notice requesting the records enumerated in subdivision (a). In the event that the contractor or subcontractor fails to comply within the 10-day period, he or she shall, as a penalty to the state or political subdivision on whose behalf the contract is made or awarded, forfeit one hundred dollars (\$100) for each calendar day, or portion thereof, for each worker, until strict compliance is effectuated. Upon the request of the Division of Labor Standards Enforcement, these penalties shall be withheld from progress payments then due. A contractor is not subject to a penalty assessment pursuant to this section due to the failure of a subcontractor to comply with this section.

(i) The body awarding the contract shall cause to be inserted in the contract stipulations to effectuate this section.

(j) The director shall adopt rules consistent with the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code) and the

Information Practices Act of 1977 (Title 1.8 (commencing with Section 1798) of Part 4 of Division 3 of the Civil Code) governing the release of these records, including the establishment of reasonable fees to be charged for reproducing copies of records required by this section.

ASSIGNMENT OF ANTITRUST ACTIONS: The Contractor's attention is directed to the following provision of the Public Contracts Code, Section 7103.5, which shall be applicable to the Contractor and his or her subcontractors:

"(b) In entering into a public works contract or a subcontract to supply goods, services, or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 Division 7 of Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the public works contract or the subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgment by the parties."

CONSTRUCTION SCHEDULES: Prior to issuing the "Notice to Proceed", the Engineer will schedule a preconstruction meeting with the Contractor to review the proposed construction schedule and delivery dates, arrange utility coordination, discuss construction methods, and clarify inspection procedures. The Contractor must provide to the Engineer, at the time of the preconstruction meeting, a schedule in the form of a Gantt Chart for review and approval. Any change in the construction schedule will require the Contractor to provide revised charts of those changes to the Engineer within two (2) working days. The "Notice to Proceed" will be issued upon approval of the project schedule. Requests for changes in the schedule shall be submitted by the Contractor to the Engineer in writing for approval at least 48 hours prior to the scheduled operations on the streets affected.

The schedule shall be broken down into activities by street with durations no greater than one week. No more than 15% of the activities may be on the critical path of the baseline schedule. The Engineer will review the baseline schedule and the Contractor will make any reasonable changes requested to make the schedule acceptable.

If at any time project completion is ten or more working days behind schedule, the Contractor shall submit a recovery schedule, subject to approval, showing how the original completion date will be met.

CONSTRUCTION WORKING HOURS: The Contractor's regular hours of work will be from 7:00 AM to 5:00 PM on all working days as defined in Section 1-2 of the Greenbook.

EQUIVALENT MATERIALS: Approval of equipment and materials offered as equivalents to those specified must be obtained in writing from the District prior to the opening of bids. Requests for consideration of equivalents must be submitted in writing allowing five (5) working days for complete consideration of all specifications, samples, references, tests, and other details to the full satisfaction of the District.

SPECIAL PROVISIONS

PLEASANT VALLEY RECREATION & PARK DISTRICT

VALLE LINDO TENNIS COURT RESURFACING PROJECT

SPEC NO. VLTC-24

FISCAL YEAR 2023-2024

1. GENERAL

A. THE REQUIREMENT: All work embraced herein shall be accomplished in accordance with the applicable portions of the "Standard Specifications for Public Works Construction" 2021 edition, plus any supplements, published, herein referred to as "Standard Specifications," except as modified by the General Conditions, these Special Provisions, Standard Drawings and the Project Plans ("Greenbook"). In addition to the above, the Contractor shall comply with the requirements of the following:

- (1) Notice Inviting Sealed Bids
- (2) Instructions to Bidders
- (3) Bid
- (4) Bid Bond
- (5) Information Required of Bidder
- (6) Agreement
- (7) Faithful Performance Bond
- (8) Payment Bond (Labor and Material Bond)

B. DEFINITION OF TERMS: Wherever in the Standard Specifications terms are used, they shall be understood to mean and refer to the following:

- (1) District – The Pleasant Valley Recreation & Park District
- (2) Board - The District's governing board
- (3) Director, Engineer - The District's Public Works and District Engineer, acting either directly or through authorized agents. Also referred to herein as District Engineer.
- (4) Other terms appearing in the Standard Specifications, the General Conditions, and these Special Provisions shall have the intent and meaning specified in Section 1 of the Standard Specifications.

C. SCOPE AND CONTROL OF THE WORK:

PROJECT PLANS: The location of the work, its general nature, extent, form and detail of the various features are shown on drawings accompanying and made a part of these specifications.

Section 2 is amended by adding thereto the following new Subsection 2-1.1 Plans and Specifications:

“2-1.1 Plans and Specifications. The Contractor shall maintain a control set of Plans and Specifications on the project site at all times. All final locations determined in the field, and any deviations from the Plans and Specifications, shall be marked in red on this control set to show the as-built conditions. Upon completion of all work, the Contractor shall return the control set to the Engineer. Final payment will not be made until this requirement is met.”

Section 2 is amended by adding thereto the following new Subsection 2-1.2 Record Drawings:

“2-1.2 Record Drawings.

All corrections on record drawings shall be done in red ink. Record drawings shall be a control set of the construction plans kept on the site for daily recording of “as built” conditions. Show dimensioned locations of all buried facilities, such as drains, sumps, pipe, valves, electrical conduits, and irrigation wires.

Dimensions must be taken from above ground permanent architectural objects, not plants or irrigation heads. All dimensions, notes, etc., shall be legible.

Record drawings shall be reviewed prior to all progress payment requests and submitted prior to final inspection.”

D. COMPLETION OF WORK:

(1) All work to be done under this contract shall be completed within **Fourteen (14) consecutive working days**, exclusive of maintenance periods, beginning on the date stipulated in the written "Notice to Proceed" issued by the Engineer.

(2) In the event that the Engineer is of the opinion that the work is being inadequately or improperly prosecuted in any respect, he or she may demand that the Contractor improve or change the prosecution of the work in such manner as to assure proper and timely completion.

E. FINAL INVOICE AND PAYMENT:

(1) Whenever in the opinion of the Engineer the Contractor shall have completely performed the contract on his or her part, the Engineer shall notify the District that the contract has been completed in its entirety. He or she shall request that the District accept the work and that the District of the Board be authorized to file, on behalf of the District, in the office of the Ventura County Recorder, a notice of completion of the work herein

agreed to be done by the Contractor. The Contractor will then submit to the Engineer for approval a written statement of the final quantities of contract items for inclusion in the final invoice. Upon receipt of such statement, the Engineer shall check the quantities included therein and shall authorize the Contractor to submit an invoice which in the Engineer's opinion shall be just and fair, covering the amount and value of the total amount of work done by the Contractor, not including the work that has already been invoiced by the Contractor. District will pay this invoice less any amounts District is required to withhold as described elsewhere in the Contract Documents.

(2) On the expiration of sixty (60) calendar days after recordation of the acceptance of the project by Ventura County Recorder, the District shall pay to the Contractor the amount remaining after deducting from the amount or value stated in the invoice all prior payments to the Contractor and all amounts to be kept and retained under the provisions of the contract and 150% of all disputed amounts, and shall release the faithful performance bond and the labor and material bond once all applicable disputes have been resolved. The District will comply with Public Contract Code Section 7107 and other applicable law regarding the release of retention.

F. RETENTION: The District will deduct a five percent (5%) retention from all progress payments as specified in Section 7-3.2 of the 2021 Standard Specifications for Public Works Construction.

G. SUBSTITUTION OF SECURITIES FOR RETENTION: Public Contract Code Section 22300 is hereby incorporated by reference. The substitution of securities for any moneys withheld by a public agency to ensure performance under a contract shall be permitted by the District.

H. NO PERSONAL LIABILITY: No agent of the Pleasant Valley Recreation & Park District shall be personally responsible for any liability arising under the contract. No claim shall be made or filed, and neither the District nor any of its agents shall be liable for, or held to pay money, except as specifically provided in the contract.

I. UNPAID CLAIMS: If, upon or before the completion of the work herein agreed to be performed or at any time prior to the expiration of the period within which claims of lien may be filed for record as prescribed by Civil Code Section 8416, any person or persons claiming to have performed any labor or furnished any material, supplies, or services toward the performance or completion of this contract or that they have agreed to do so, shall file with the District a verified statement of such claim, stating in general terms the kind of labor and materials and the name of the person to or for whom the same was done or furnished, or both, and the amount in value, as near as may be, of that already done or furnished, or both, together with a statement that the same has not been paid, or if any person or persons shall bring against the District or against any agent or agents thereof any action to enforce such claim, the District shall until the discharge thereof withhold from the moneys under its control so much of said moneys due or to become due the Contractor under this contract as shall be sufficient to satisfy and discharge the amount in such notice or under such action claimed to be due, together with the costs thereof; provided, that if the District shall in its discretion permit the Contractor to file such additional bond as is authorized by

Civil Code Section 9364 in a sum equal to 125% of the amount of the claim, said moneys shall not thereafter be withheld on account of such claim.

J. ADDITIONAL SURETY: If during the continuance of the contract any of the sureties upon the faithful performance bond in the opinion of the Engineer are or become insufficient, he or she may require additional sufficient sureties which the Contractor shall furnish to the satisfaction of the Engineer within fifteen (15) days after notice and, in default thereof, the contract may be suspended and the work completed as provided in Section 6 of the Standard Specifications.

K. NOISE CONTROL REQUIREMENTS: The Contractor shall comply with all local sound control and noise level rules, regulations, and ordinances that apply to any work performed pursuant to the contract.

Each internal combustion engine, used for any purpose on the job or related to the job, shall be equipped with a muffler of a type recommended by the manufacturer. No internal combustion engine shall be operated on the project without said muffler. The noise level from the Contractor's operations, between the hours of 7:00 A.M. and 5:00 P.M., shall not exceed 86 dBA at a distance of fifty (50) feet. This requirement in no way relieves the Contractor from responsibility for complying with the District Code Chapter 8.20 "Noise Control" regulating noise level. Said noise level requirements shall apply to all equipment on the job or related to the job, including but not limited to trucks, transmit mixers, or transient equipment that may or may not be owned by the Contractor. The use of loud sound signals shall be avoided in favor of light warnings except those required by safety laws for the protection of personnel.

Full compensation for conforming to the requirements of this section shall be considered as included in the unit cost for the various contract items of work involved, and no additional compensation will be allowed therefore.

L. PERMITS AND LICENSES: The Contractor shall procure all permits and licenses, pay all charges and fees, and give all notices necessary and incident to the due and lawful prosecution of the work. The Contractor shall also ensure that all subcontractors obtain required permits and licenses.

The Environmental Quality Act of 1970 (Chapter 1433, Stats. 1970), as amended by Chapter 1154, Stats. 1972, may be applicable to permits, licenses, and other authorizations which the Contractor must obtain from local agencies in connection with performing the work of the contract. The Contractor shall comply with all applicable environmental laws and regulations and conditions on the project in obtaining such permits, licenses, and other authorizations, and they shall be obtained in sufficient time to prevent delays to the work, and in undertaking the construction of the project. Contractor shall also comply with all applicable mandatory standards and policies relating to energy efficiency.

In the event that the District has obtained permits, licenses, or other authorizations applicable to the work in conformance with the requirements in said Environmental Quality Act of 1970, the Contractor shall comply with the provisions of said permits, licenses, and other authorizations.

M. PAYMENTS: Attention is directed to Subsection 7-3.2 of the Standard Specifications for partial payment and final payment requirements. No partial payment will be made for any materials on hand which are furnished but not incorporated in the work.

N. LEGAL ACTIONS AGAINST THE DISTRICT: In the event litigation is brought against the District concerning compliance by the District with State or Federal laws, rules, or regulations applicable to highway work, the provisions of this section shall apply.

(1) If, pursuant to court order, the District prohibits the Contractor from performing all or any portion of the work, the delay will be considered a utility delay within the meaning of Subsection 4-2.5 of the Standard Specifications unless the contract is terminated as hereinafter provided, in which event compensation payable to the Contractor shall be determined in accordance with said termination provisions.

(2) If, pursuant to court order (other than an order to show cause) the District is prohibited from requiring the Contractor to perform all or any portion of the work, the District may, if it so elects, eliminate the enjoined work pursuant to Section 2-7 of the Standard Specifications or terminate the contract in accordance with Subsections 6-6 and 6-7 of the Standard Specifications.

(3) If the final judgment in the action prohibits the District from requiring the Contractor to perform all or any portion of the work, the District will either eliminate the enjoined work pursuant to Section 2-7 of the Standard Specifications or terminate the contract in accordance with Subsections 6-6 and 6-7 of the Standard Specifications.

(4) Termination of the contract and the total compensation payable to the Contractor in the event of termination shall be governed by the following:

(a) The Engineer will issue the Contractor a written notice specifying that the contract is to be terminated. Upon receipt of said written notice and, except as otherwise directed in writing by the Engineer, the Contractor shall:

[1] Stop all work under the contract, except that portion of the work specifically directed to be completed prior to acceptance.

[2] Perform work the Engineer deems necessary to secure the project for termination.

[3] Remove equipment and plan from the site of the work.

[4] Take such action as is necessary to protect materials from damage.

[5] Notify all Subcontractors and suppliers that the contract is being terminated and that their contracts or orders are not to be further performed unless otherwise authorized in writing by the Engineer.

[6] Provide the Engineer with an inventory list of all materials previously produced, purchased, or ordered from suppliers for use in the work and not yet used in the work, including its storage location and such other information as the Engineer may request.

[7] Dispose of materials not yet used in the work as directed by Engineer. It shall be the Contractor's responsibility to provide the District with good title to all materials purchased by the District hereunder, including materials for which partial payment has been made as provided in Subsection 7-3.2 of the Standard Specifications, and with bills of sale or other documents of title for such materials.

[8] Subject to the prior written approval of the Engineer, settle all outstanding liabilities and all claims arising out of subcontracts or orders for materials terminated hereunder. To the extent directed by the Engineer, the Contractor shall assign to the District all the right, title, and interest of the Contractor under subcontracts or orders for materials terminated hereunder.

[9] Furnish the Engineer with the documentation required to be furnished by the Contractor under the provisions of the contract including, on projects as to which Federal funds are involved, all documentation required under the Federal requirements included in the contract.

[10] Take such other actions as the Engineer may direct.

(b) Acceptance of the contract as hereinafter specified shall not relieve the Contractor of responsibility for damage to materials except as follows:

[1] The Contractor's responsibility for damage to materials for which partial payment has been made as provided in Subsection 7-3.2 of the Standard Specifications, and for materials furnished by the District for use in the work and unused, shall terminate when the Engineer certifies that such materials have been stored in the manner and at the locations he or she has directed.

[2] The Contractor's responsibility for damage to materials purchased by the District subsequent to the issuance of the notice that the contract is to be terminated shall terminate when title and delivery of the materials has been taken by the District.

[3] When the Engineer determines that the Contractor has completed the work under the contract directed to be completed prior to termination and such other work as may have been ordered to secure the project for termination, he or she will recommend that the Engineer formally accept the contract, and immediately upon and after such acceptance by the

Engineer, the Contractor will not be required to perform any further work thereon and shall be relieved of his or her contractual responsibilities for injury to persons or property which occurs after the formal acceptance of the project by the Engineer.

(c) The total compensation to be paid to the Contractor shall be determined by the Engineer on the basis of the following:

[1] The reasonable cost to the Contractor, without profit, for all work performed under the contract, including mobilization, demobilization, and work done to secure the project for termination. Reasonable cost will include a reasonable allowance for project overhead and general administrative overhead not to exceed a total of seven percent (7%) of direct costs of such work.

When in the opinion of the Engineer, the cost of a contract item of work is excessively high due to costs incurred to remedy or replace defective or rejected work, the reasonable cost to be allowed will be the estimated reasonable cost of performing such work in compliance with the requirements of the plans and specifications and the excessive actual cost shall be disallowed.

[2] A reasonable allowance for profit on the cost of the work performed as determined under Subsection (a), provided the Contractor establishes to the satisfaction of the Engineer that it is reasonably probable that he or she would have made a profit had the contract been completed and provided further that the profit allowed shall in no event exceed four percent (4%) of said cost.

[3] The reasonable cost to the Contractor of handling material returned to the vendor, delivered to the District, or otherwise disposed of as directed by the Engineer.

[4] A reasonable allowance for the Contractor's administrative costs in determining the amount payable due to termination of the contract.

All records of the Contractor and his or her subcontractors, necessary to determine compensation in accordance with the provisions of this section, shall be open to inspection or audit by representatives of the District at all times after issuance of the notice that the contract is to be terminated and for a period of three years, and such records shall be retained for that period.

After acceptance of the work by the Engineer, the Engineer may make payments on the basis of interim estimates pending issuance of the Final Estimate when in his or her opinion the amount thus paid, together with all amounts previously paid, will not result in total compensation in excess of

that to which the Contractor will be entitled. All payments, including payment upon the Final Estimate, shall be subject to deduction for prior payments and amounts, if any, to be kept or retained under the provisions of the contract.

The provisions of this section shall be included in all subcontracts.

O. TRENCHING: In accordance with Section 6705 of the California Labor Code,

No contract for public works involving an estimated expenditure in excess of twenty-five thousand dollars (\$25,000), for the excavation of any trench or trenches five feet or more in depth, shall be awarded unless it contains a clause requiring submission by the Contractor and acceptance by the awarding body or by a registered civil or structural engineer employed by the awarding body, to whom authority to accept has been delegated, in advance of excavation, of a detailed plan showing the design of shoring, bracing, sloping, or other provisions to be made for worker protection from the hazard of caving ground during the excavation of such trench or trenches. If such plan varies from the shoring system standards, the plan shall be prepared by a registered civil or structural engineer.

Nothing in this section shall be deemed to allow the use of a shoring, sloping, or protective system less effective than that required by the Construction Safety Orders.

Nothing in this section shall be construed to impose tort liability on the awarding body or any of its employees.

The terms "public works" and "awarding body," as used in this section, shall have the same meaning as in Sections 1720 and 1722, respectively, of the Labor Code."

In addition, pursuant to Public Contracts Code § 7104, if the project involves digging trenches or other excavations that extend deeper than four feet below the surface:

(a) That the contractor shall promptly, and before the following conditions are disturbed, notify the local public entity, in writing, of any:

(1) Material that the contractor believes may be material that is hazardous waste, as defined in Section 25117 of the Health and Safety Code, that is required to be removed to a Class I, Class II, or Class III disposal site in accordance with provisions of existing law.

(2) Subsurface or latent physical conditions at the site differing from those indicated by information about the site made available to bidders prior to the deadline for submitting bids.

(3) Unknown physical conditions at the site of any unusual nature, different materially from those ordinarily encountered and generally recognized as inherent in work of the character provided for in the contract.

(b) That the local public entity shall promptly investigate the conditions, and if it finds that the conditions do materially so differ, or do involve hazardous waste, and cause a decrease or increase in the contractor's cost of, or the time required for, performance of any part of the work shall issue a change order under the procedures described in the contract.

(c) That, in the event that a dispute arises between the local public entity and the contractor whether the conditions materially differ, or involve hazardous waste, or cause a decrease or increase in the contractor's cost of, or time required for, performance of any part of the work, the contractor shall not be excused from any scheduled completion date provided for by the contract, but shall proceed with all work to be performed under the contract. The contractor shall retain any and all rights provided either by contract or by law which pertain to the resolution of disputes and protests between the contracting parties."

Full compensation for sheeting, shoring, bracing, sloping, and all other provisions required for worker protection shall be considered as included in the contract price shown in the appropriate Bid Item, and no additional compensation will be allowed therefor.

P. CHANGES IN WORK:

The following Section is hereby added:

"7.4.3.3 Mark-up Cap. Work by the Subcontractor the Contractor's total mark-up is not to exceed 12%."

Q. CONTROL OF MATERIALS:

The following sections are added to Section 4:

"4-1.1 General. The Contractor and all subcontractors, suppliers, and vendors shall guarantee that all work performed under this contract fully meets the requirements thereof as to quality of workmanship. Should any defects become evident within a period of one year from the date of the acceptance of the work by the District's Board, the Contractor shall, at his or her own expense, make any repair or replacement necessary to restore the work to full compliance with these Special Provisions.

Such repair and replacement shall be made promptly upon receipt of written notice from the Engineer. If the Contractor fails to make such repair and replacement promptly, the Engineer may cause the work to be done and the costs incurred thereby shall become the liability of the Contractor and his or her Surety.

If, in the opinion of the Engineer, defective work creates a dangerous condition or requires immediate correction or attention to prevent further loss by the District or to prevent interruption of operations of the District, the District will attempt to give the notice required by this article. If the Contractor cannot be contacted or does not comply with the Engineer's request for correction within a reasonable time as

determined by the Engineer, the District may, notwithstanding the provisions of this article, proceed to make such correction or attention and the costs of such correction or attention shall be charged against the Contractor.

The foregoing obligation shall be secured by the surety bond in a form approved by the Engineer in an amount not less than ten (10%) of the final contract price or \$1,000.00, whichever is greater, and shall be delivered to the Engineer prior to final acceptance of the work. Payment for fulfilling the requirements of this section shall be considered as included in the unit cost for the various contract items of work, and no additional compensation will be allowed therefor.”

“4-4.1 Test of Materials. Except as elsewhere specified, the District will bear the cost of testing material and/or workmanship that meets or exceeds the requirements indicated in the project specifications contained herein, Standard Specifications and the Special Provisions. The cost of all other tests, including the retesting of material or workmanship that fails to pass the first test, shall be borne by the Contractor.”

Section 4-5 shall be replaced with the following:

“4-5 Certification. A Certificate of Compliance shall be furnished prior to the use of any materials for which these specifications or the special provisions require that such a certificate be furnished. In addition, when so authorized in these specifications or in the Special Provisions, the Engineer may permit the use of certain materials or assemblies prior to sampling and testing if accompanied by a Certificate of Compliance. The certificate shall be signed by the manufacturer of the material or the manufacturer of assembled materials and shall state that the materials involved comply in all respects with the requirements of the specifications. A Certificate of Compliance shall be furnished with each lot of material delivered to the work and the lot so certified shall be clearly identified in the certificate.”

R. CARB Compliance. For a project involving the use of in-use off-road diesel-fueled vehicles, as defined by 13 CCR 2449, Contractor shall obtain copies of the valid Certificates of Reported Compliance, as described in 13 CCR 2449(n), for the fleet performing services pursuant to this contract and all listed subcontractors, if applicable, prior to commencing any work pursuant to this Contract or any renewed contract with that fleet. Contractor shall indemnify, defend and hold harmless the District, its officers, agents, employees and directors from any liability imposed arising from Contractor’s violation of any regulation set forth in 13 CCR 2449.

S. CONFERENCES AND MEETING: When and as directed by the Engineer, the Contractor shall attend all conferences and meetings that the Engineer deems necessary for the proper progress of work under this contract.

T. UNDERGROUND SERVICE ALERT: Except in an emergency, the Contractor, prior to conducting any excavation or resurfacing, shall contact the appropriate regional notification

center, at least two working days prior to commencing that excavation or resurfacing. The regional notification center shall provide an inquiry center and shall notify any member, if known, who has a subsurface installation in the area of the proposed excavation or resurfacing.

Underground Service Alert may be contacted by calling 1-800-422-4133.

U. RESOLUTION OF ALL CONSTRUCTION CLAIMS:

“9204. Legislative findings and declarations regarding timely and complete payment of contractors for public works projects; claims process

(a) The Legislature finds and declares that it is in the best interests of the state and its citizens to ensure that all construction business performed on a public works project in the state that is complete and not in dispute is paid in full and in a timely manner.

(b) Notwithstanding any other law, including, but not limited to, Article 7.1 (commencing with Section 10240) of Chapter 1 of Part 2, Chapter 10 (commencing with Section 19100) of Part 2, and Article 1.5 (commencing with Section 20104) of Chapter 1 of Part 3, this section shall apply to any claim by a contractor in connection with a public works project.

(c) For purposes of this section:

(1) “Claim” means a separate demand by a contractor sent by registered mail or certified mail with return receipt requested, for one or more of the following:

(A) A time extension, including, without limitation, for relief from damages or penalties for delay assessed by a public entity under a contract for a public works project.

(B) Payment by the public entity of money or damages arising from work done by, or on behalf of, the contractor pursuant to the contract for a public works project and payment for which is not otherwise expressly provided or to which the claimant is not otherwise entitled.

(C) Payment of an amount that is disputed by the public entity.

(2) “Contractor” means any type of contractor within the meaning of Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code who has entered into a direct contract with a public entity for a public works project.

(3)(A) “Public entity” means, without limitation, except as provided in subparagraph (B), a state agency, department, office, division, bureau, board, or commission, the California State University, the University of California, a city, including a charter city, county, including a charter county, city and county, including a charter city and county, district, special district, public authority, political subdivision, public corporation, or nonprofit transit corporation wholly owned by a public agency and formed to carry out the purposes of the public agency.

(B) “Public entity” shall not include the following:

(i) The Department of Water Resources as to any project under the jurisdiction of that department.

(ii) The Department of Transportation as to any project under the jurisdiction of that department.

(iii) The Department of Parks and Recreation as to any project under the jurisdiction of that department.

(iv) The Department of Corrections and Rehabilitation with respect to any project under its jurisdiction pursuant to Chapter 11 (commencing with Section 7000) of Title 7 of Part 3 of the Penal Code.

(v) The Military Department as to any project under the jurisdiction of that department.

(vi) The Department of General Services as to all other projects.

(vii) The High-Speed Rail Authority.

(4) "Public works project" means the erection, construction, alteration, repair, or improvement of any public structure, building, road, or other public improvement of any kind.

(5) "Subcontractor" means any type of contractor within the meaning of Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code who either is in direct contract with a contractor or is a lower tier subcontractor.

(d)(1)(A) Upon receipt of a claim pursuant to this section, the public entity to which the claim applies shall conduct a reasonable review of the claim and, within a period not to exceed 45 days, shall provide the claimant a written statement identifying what portion of the claim is disputed and what portion is undisputed. Upon receipt of a claim, a public entity and a contractor may, by mutual agreement, extend the time period provided in this subdivision.

(B) The claimant shall furnish reasonable documentation to support the claim.

(C) If the public entity needs approval from its governing body to provide the claimant a written statement identifying the disputed portion and the undisputed portion of the claim, and the governing body does not meet within the 45 days or within the mutually agreed to extension of time following receipt of a claim sent by registered mail or certified mail, return receipt requested, the public entity shall have up to three days following the next duly publicly noticed meeting of the governing body after the 45-day period, or extension, expires to provide the claimant a written statement identifying the disputed portion and the undisputed portion.

(D) Any payment due on an undisputed portion of the claim shall be processed and made within 60 days after the public entity issues its written statement. If the public entity fails to issue a written statement, paragraph (3) shall apply.

(2)(A) If the claimant disputes the public entity's written response, or if the public entity fails to respond to a claim issued pursuant to this section within the time prescribed, the claimant may demand in writing an informal conference to meet and confer for settlement of the issues in dispute. Upon receipt of a demand in writing sent by registered mail or certified mail, return receipt requested, the public entity shall schedule a meet and confer conference within 30 days for settlement of the dispute.

(B) Within 10 business days following the conclusion of the meet and confer conference, if the claim or any portion of the claim remains in dispute, the public entity shall provide the claimant a written statement identifying the portion of the claim that remains in dispute and the portion that is undisputed. Any payment due on an undisputed portion of the claim shall be processed and made within 60 days after the public entity issues its written statement. Any disputed portion of the claim, as identified by the contractor in writing, shall be submitted to nonbinding mediation, with the public entity and the claimant sharing the associated costs equally. The public entity and claimant shall mutually agree to a mediator within 10 business days after the disputed portion of the claim has been identified in writing. If the parties cannot agree upon a mediator, each party shall select a mediator and those mediators shall select a qualified neutral third party to mediate with regard to the disputed portion of the claim. Each party shall bear the fees and costs charged by its respective mediator in connection with the selection of the neutral mediator. If mediation is unsuccessful, the parts of the claim remaining in dispute shall be subject to applicable procedures outside this section.

(C) For purposes of this section, mediation includes any nonbinding process, including, but not limited to, neutral evaluation or a dispute review board, in which an independent third party or board assists the parties in dispute resolution through negotiation or by issuance of an evaluation. Any mediation utilized shall conform to the timeframes in this section.

(D) Unless otherwise agreed to by the public entity and the contractor in writing, the mediation conducted pursuant to this section shall excuse any further obligation under Section 20104.4 to mediate after litigation has been commenced.

(E) This section does not preclude a public entity from requiring arbitration of disputes under private arbitration or the Public Works Contract Arbitration Program, if mediation under this section does not resolve the parties' dispute.

(3) Failure by the public entity to respond to a claim from a contractor within the time periods described in this subdivision or to otherwise meet the time requirements of this section shall result in the claim being deemed rejected in its entirety. A claim that is denied by reason of the public entity's failure to have responded to a claim, or its failure to otherwise meet the time requirements of this section, shall not constitute an adverse finding with regard to the merits of the claim or the responsibility or qualifications of the claimant.

(4) Amounts not paid in a timely manner as required by this section shall bear interest at 7 percent per annum.

(5) If a subcontractor or a lower tier subcontractor lacks legal standing to assert a claim against a public entity because privity of contract does not exist, the contractor may present to the public entity a claim on behalf of a subcontractor or lower tier subcontractor. A subcontractor may request in writing, either on their own behalf or on behalf of a lower tier subcontractor, that the contractor present a claim for work which was performed by the subcontractor or by a lower tier subcontractor on behalf of the subcontractor. The subcontractor requesting that the claim be

presented to the public entity shall furnish reasonable documentation to support the claim. Within 45 days of receipt of this written request, the contractor shall notify the subcontractor in writing as to whether the contractor presented the claim to the public entity and, if the original contractor did not present the claim, provide the subcontractor with a statement of the reasons for not having done so.

(e) The text of this section or a summary of it shall be set forth in the plans or specifications for any public works project that may give rise to a claim under this section.

(f) A waiver of the rights granted by this section is void and contrary to public policy, provided, however, that (1) upon receipt of a claim, the parties may mutually agree to waive, in writing, mediation and proceed directly to the commencement of a civil action or binding arbitration, as applicable; and (2) a public entity may prescribe reasonable change order, claim, and dispute resolution procedures and requirements in addition to the provisions of this section, so long as the contractual provisions do not conflict with or otherwise impair the timeframes and procedures set forth in this section.

(g) This section applies to contracts entered into on or after January 1, 2017.

(h) Nothing in this section shall impose liability upon a public entity that makes loans or grants available through a competitive application process, for the failure of an awardee to meet its contractual obligations.

(i) This section shall remain in effect only until January 1, 2027, and as of that date is repealed, unless a later enacted statute that is enacted before January 1, 2027, deletes or extends that date.”

RESOLUTION OF CONSTRUCTION CLAIMS OF \$375,000 OR LESS:

“20104. Application of article; provisions included in plans and specifications

(a) (1) This article applies to all public works claims of three hundred seventy-five thousand dollars (\$375,000) or less which arise between contractor and a local agency.

(2) This article shall not apply to any claims resulting from a contract between a contractor and a public agency when the public agency has elected to resolve any disputes pursuant to Article 7.1 (commencing with Section 10240) of Chapter 1 of Part 2.

(b) (1) "Public work" means "public works contract" as defined in Section 1101 but does not include any work or improvement contracted for by the State or the Regents of the University of California.

(2) "Claim" means a separate demand by the contractor for (A) a time extension, (B) payment of money or damages arising from work done by or on behalf of, the contractor pursuant to the contract for a public work and payment of which is not otherwise expressly provided for or the claimant is not otherwise entitled to, or (C) an amount the payment of which disputed by the local agency.

(c) The provisions of this article or a summary thereof shall be set forth in the plans or specifications for any work which may give rise to a claim under this article.

(d) This article applies only to contracts entered into on or after January 1, 1991.”

“20104.2. Claims; requirements; tort claims excluded

For any claim subject to this article, the following requirements apply:

(a) The claim shall be in writing and include the documents necessary to substantiate the claim. Claims must be filed on or before the date of final payment. Nothing in this subdivision is intended to extend the time limit or supersede notice requirements otherwise provided by contract for the filing of claims.

(b) (1) For claims of less than fifty thousand dollars (\$50,000), the local agency shall respond in writing to any written claim within 45 days of receipt of the claim, or may request, in writing, within 30 days of receipt of the claim, any additional documentation supporting the claim or relating to defenses to the claim the local agency may have against the claimant.

(2) If additional information is thereafter required, it shall be requested and provided pursuant to this subdivision, upon mutual agreement of the local agency and the claimant.

(3) The local agency's written response to the claim, as further documented, shall be submitted to the claimant within 15 days after receipt of the further documentation or within a period of time no greater than that taken by the claimant in producing the additional information, whichever is greater.

(c) (1) For claims of over fifty thousand dollars (\$50,000) and less than or equal to three hundred seventy-five thousand dollars (\$375,000), the local agency shall respond in writing to all written claims within 60 days of receipt of the claim, or may request, in writing, within 30 days of receipt of the claim, any additional documentation supporting the claim or relating to defenses to the claim the local agency may have against the claimant.

(2) If additional information is thereafter required, it shall be requested and provided pursuant to this subdivision, upon mutual agreement of the local agency and the claimant.

(3) The local agency's written response to the claim, as further documented, shall be submitted to the claimant within 30 days after receipt of the further documentation, or within a period of time no greater than that taken by the claimant in producing the additional information or requested documentation, whichever is greater.

(d) If the claimant disputes the local agency's written response, or the local agency fails to respond within the time prescribed, the claimant may so notify the local agency, in writing, either within 15 days of receipt of the local agency's response or within 15 days of the local agency's failure to respond within the time prescribed, respectively, and demand an informal conference to

meet and confer for settlement of the issues in dispute. Upon a demand, the local agency shall schedule a meet and confer conference within 30 days for settlement of the dispute.

(e) Following the meet and confer conference the claim or any portion remains in dispute, the claimant may file a claim as provided in Chapter 1 (commencing with Section 900) and Chapter 2 (commencing with Section 910) of Part 3 of Division 3.6 of Title 1 of the Government Code. For purposes of those provisions, the running of the period of time within which a claim must be filed shall be tolled from the time the claimant submits his or her written claim pursuant to subdivision (a) until the time that claim is denied as a result of the meet and confer process, including any period of time utilized by the meet and confer process.

(f) This article does not apply to tort claims and nothing in this article is intended nor shall be construed to change the time periods for filing tort claims or actions specified by Chapter 1 (commencing with Section 900) and Chapter 2 (commencing with Section 910) of Part 3 of Division 3.6 of Title 1 of the Government Code.”

“20104.4. Civil action procedures; mediation and arbitration; trial de novo; witnesses

The following procedures are established for all civil actions filed to resolve claims subject to this article:

(a) Within 60 days, but no earlier than 30 days, following the filing or responsive pleadings, the court shall submit the matter to nonbinding mediation unless waives by mutual stipulation of both parties. The mediation process shall provide for the selection within 15 days by both parties of a disinterested third person as mediator, shall be commenced within 30 days of the submittal, and shall be concluded within 15 days from the commencement of the mediation unless a time requirement is extended upon a good cause showing to the court or by stipulation of both parties. If the parties fail to select a mediator within the 15-day period, any party may petition the court to appoint the mediator.

(b) (1) If the matter remains in dispute, the case shall be submitted to judicial arbitration pursuant to Chapter 2.5 (commencing with Section 1141.10) of Title 3 of Part 3 of the Code of Civil Procedure, notwithstanding Section 1141.11 of that code. The Civil Discovery Act (Title 4 (commencing with Section 2016.010), of the Code of Civil Procedure) shall apply to any proceeding brought under this subdivision consistent with the rules pertaining to judicial arbitration.

(2) Notwithstanding any other provision of law, upon stipulation of the parties, arbitrators appointed for purposes of this article shall be experienced in construction law, and, upon stipulation of the parties, mediators and arbitrators shall be paid necessary and reasonable hourly rates of pay not to exceed their customary rate, and such fees and expenses shall be paid equally by the parties, except in the case of arbitration where the arbitrator, for good cause, determines a different division. In no event shall these fees or expenses be paid by state or county funds.

(3) In addition to Chapter 2.5 (commencing with Section 1141.10) of Title 3 of Part 3 of the Code of Civil Procedure, any party who after receiving an arbitration award requests a trial de novo but does not obtain a more favorable judgment shall, in addition to payment of costs and fees under that chapter, pay the attorney's fees of the other party arising out of trial de novo.

(c) The court may, upon request by any party, order any witnesses to participate in the mediation or arbitration process.”

“20104.6. Payment on undisputed portion of claim; interest on arbitration award or judgment

(a) No local agency shall fail to pay money as to any portion of a claim which is undisputed except as otherwise provided in the contract.

(b) In any suit filed under Section 20104.4, the local agency shall pay interest at the legal rate on any arbitration award or judgment. The interest shall begin to accrue on the date the suit is filed in a court of law.”

W. WORKING HOUR RESTRICTIONS: Eight hours’ labor is a legal day’s work. Any workers time of service is restricted to eight hours during any calendar day and forty hours during any calendar week, unless overtime compensation is paid at not less than one and one-half times the basic rate of pay. The Contractor or Subcontractor shall, as a penalty to the District forfeit twenty-five dollars (\$25) for each worker employed in the execution of the contract by the respective Contractor or subcontractor for each calendar day during which the worker is required or permitted to work more than eight hours in any one calendar day and forty hours in any one calendar week in violation of the law.

X. EXAMINATION AND AUDIT: All documents and records that relate in any way to this Agreement shall be maintained for a period of three years after the final payment under this Agreement. These records shall be subject to the examination and audit by the District and by the State Auditor, at the request of the District or as part of any audit of the District, for a period of three years after final payment under the Agreement.

Y. DELAYS AND EXTENSIONS OF TIME

6-4.4 Written Notice and Report. The first sentence of subsection 6-6.4 is hereby deleted and replaced with the following:

“If the Contractor desires payment for a delay as specified in Subsection 6-6.3 of the Standard Specifications, it shall notify the Engineer in writing within 3 days of the beginning of the delay. If the Contractor desires an extension of time as specified in Subsection 6-4.2 of the Standard Specifications, it shall notify the Engineer in writing within 3 days of the beginning of the delay. Such notice shall specify the nature of the delay, cause, and the conditions that set the beginning time for the delay.”

Z. PROTECTION AND RESTORATION OF EXISTING IMPROVEMENTS

The second paragraph of Subsection 400-1 of the Standard Specifications is hereby deleted and replaced with the following:

“The Contractor shall relocate, repair, replace, or reestablish all existing improvements within the project area which are not designated for removal (e.g., curbs, sidewalks, driveways, fences, walls, sprinkler systems, signs, utility installations, pavements, structures, etc.) which are damaged or removed as a result of his or her operations or as required by the Plans and Specifications.

Where existing traffic striping, pavement markings, and curb markings are damaged or their reflectivity reduced by the Contractor's operations, such striping or markings shall also be considered as existing improvements and the Contractor shall repaint or replace such improvements.

Relocations, repairs, replacements, or reestablishments shall be at least equal to the existing improvements and shall match such improvements in finish and dimensions unless otherwise specified.”

Subsection 400-1.1 of the Standard Specifications is hereby added to read as follows:

“All costs to the Contractor for protecting, removing, restoring, relocating, repairing, replacing, or reestablishing existing improvements shall be included in the unit cost for the various items of work and no additional compensation will be allowed therefore.”

2. PUBLIC CONVENIENCE AND SAFETY

A. GENERAL: In addition to the requirements specified in Part 6 of the Standard Specifications, traffic control shall conform to the provisions of the latest edition of the State of California, Department of Transportation, "Manual of Traffic Controls."

The Contractor shall give one week advance notice prior to the start of construction to all residences and businesses facing or siding on the construction area. Said notice shall be in writing on the Contractor's letterhead and shall explain in concise terms the extent and nature of the Work, the anticipated schedule, and office and emergency telephone numbers where the Contractor's representative can be reached.

Should the Contractor appear to be neglectful or negligent in furnishing warning and protective measures, the Engineer may direct attention to the existence of a hazard and the necessary warning and protective measures shall be furnished and installed immediately by the Contractor at his or her expense.

Should the Engineer point out the inadequacy of warning and protective measures, such action on the part of the Engineer shall not relieve the Contractor from responsibility for public safety or abrogate his or her obligation to furnish and pay for these devices.

If the Contractor cannot be contacted or if attention is directed to the existence of a hazard and the Contractor fails to provide the necessary safety devices, said devices will be placed, or caused to be placed, by the District. The cost of placement to these devices shall be the sole responsibility of the Contractor and shall be paid for at the rate of \$50 per call-out plus \$25 per traffic control device for each 24 hours, or fraction thereof, that the device is required. Said costs shall be deducted from the total contract price for the work.

Prior to beginning any construction, the Contractor shall furnish the Engineer with local emergency phone numbers where he or she or a representative may be contacted during non-working hours or days for the purpose of replacing or providing additional warning or safety devices as directed by the Engineer.

B. UTILITIES: It is anticipated that the existing utilities will not interfere with the Contractor's construction operations. However, the Contractor shall exercise due care to ensure that the utility facilities are not damaged during his or her operations, and must notify utilities and obtain an identification number before excavation or be subject to liability for damages to subsurface installations. When in doubt, the Contractor shall contact the utility concerned before proceeding further.

Upon completion of the project, the Contractor shall be responsible to remove all painted utility markings, whether done by him or her or the respective utility owners on behalf of the contractor for this project work, from the surfaces of sidewalks, driveway approaches, curbs and gutters using the removal method acceptable to the Engineer. Any damage to sidewalks, driveway approaches, curbs and gutters due to the Contractor's removal operation shall be repaired at the Contractor's expense and to the satisfaction of the Engineer. Payment for removing utility markings shall be included in other items of work, and no additional compensation will be allowed therefore.

C. LOCATION: The location and existence of any underground utility or substructure, if shown on Plans, was obtained from a search of available records. No guarantee is made or implied that the information is complete or accurate. It shall be the Contractor's responsibility alone to determine the exact location of underground utilities or substructures of every nature and to protect them from damage. The Contractor shall excavate and expose all high-risk underground facilities.

The Contractor shall notify the owners of all utilities and substructures as set forth in the General Provisions.

D. RELOCATION: The second sentence of the last paragraph of Subsection 402-4 of the Standard Specifications is hereby deleted and replaced with the following:

“When not otherwise required by the Plans and Specifications and when directed by the Engineer, the Contractor shall arrange for the relocation of service connections, as necessary, between the meter and property line, or between the meter and limits of construction.

The Contractor shall be compensated for the costs of locating and repairing, removing and relocating utility facilities, provided that any damage is not due to the failure of the Contractor or

subcontractor to exercise reasonable care and the utility facilities were not indicated in the plans and specifications with reasonable accuracy. The Contractor shall not be assessed liquidated damages for delay in completion of the project, when such delay was caused by the failure of the District or the owner of the utility to provide for removal or relocation of such utility facilities.”

E. DELAYS: The second paragraph of Subsection 402-5 is hereby deleted and replaced with the following two paragraphs:

“The Contractor will not be entitled to damages or additional payment for delays attributable to utility relocations or alterations if correctly located, noted and completed in accordance with Subsection 402-1. The Contractor shall ascertain further detailed information to coordinate his or her work to this effect.

All notification of utility companies shall be by the Engineer based on Contractor's request as submitted to the Engineer at least 72 hours in advance of the needed work. Any costs for delay of the Contractor or utility companies in this regard shall be assigned to the Contractor, if these costs are a result of the Contractor's request being untimely in any respect, except for the utility company not responding at their agreed time.”

F. AIR POLLUTION CONTROL

Section 3-12.2, "Air Pollution", of the Standard Specifications is supplemented by the following:

“The Contractor shall comply with all air pollution control rules, regulations, ordinances and statutes which apply to any work performed pursuant to the contract including any air pollution control, rules, regulations, ordinances and statutes specified in Section 11017 of the Government Code.

In the absence of any applicable air pollution control rules, regulations, ordinances or statutes governing solvents, all solvents, including but not limited to the solvent portions of paints, thinners, curing compounds, and liquid asphalt used on the project shall comply with the applicable material requirements of the County Air Pollution Control District. All containers of paint, thinner, curing compound or liquid asphalt shall be labeled to indicate that the contents fully comply with said requirements.”

G. WATER POLLUTION: The Contractor shall comply with the requirements of Subsection 3-12.6 of the Standard Specifications and shall conduct his or her operations so as to prevent portland cement, mud, silt or other materials from entering the surface drainage structures of the adjoining street and any underground storm drainage system.

Full compensation for prevention of water pollution and all required control work for preservation, clean-up and restoration of damaged property shall be considered as included in the unit cost for the various contract items of work, and no additional compensation will be allowed therefor.

H. PROJECT APPEARANCE: The Contractor shall maintain a neat appearance to the work.

Full compensation for conforming to the provisions of this section not otherwise provided for shall be considered as included in unit cost for the various contract items of work involved and no additional compensation will be allowed therefore.

I. WORK HOURS: The Contractor's working hours shall be limited to the hours between 7:00 a.m. and 5:00 p.m., excluding recognized holidays. Deviation from normal working hours will not be allowed without prior consent of the District Engineer.

In the event work is allowed by the Engineer outside of the normal working hours, at the request of and for the benefit of the Contractor, inspection service fees may be levied against the Contractor at a rate of \$50.00 per hour, including travel time where applicable. The above charge may also be levied if inspection services are deemed necessary by the Engineer as a matter of public safety or to otherwise insure the quality of the work.

J. CONSTRUCTION YARD: It shall be the Contractor's responsibility to locate any storage sites for materials and equipment needed and such sites must be approved in advance by the Engineer and must be free of objectionable material. The Contractor must submit to the Engineer for approval any and all agreement(s) between the Contractor and the property owner(s) of said storage site(s) and/or construction site(s) for approval prior to the start of construction. Said agreement(s) must provide for the restoration of the site(s) by the Contractor prior to the filing of "Notice of Completion" by the Engineer. Full compensation shall be considered as included in unit cost for the various contract items of work involved and no additional compensation will be allowed therefore.

No equipment or material used for staging shall be allowed to be stored on any District property or city streets during non-work time. All stage equipment and/or material shall be stored offsite and if such location is used, it shall be submitted in writing and approved by the District Engineer. All costs associated with such staging and location shall be included in other bid items of work and no additional compensation will be allowed thereof.

K. SANITARY CONVENIENCE: Necessary sanitary facilities for the use of the workmen performing the work, properly secluded from public observation and in compliance with health ordinances and laws, shall be constructed and maintained by Contractor, in a manner approved by the Engineer, and the use of such facilities shall be strictly enforced by the Contractor.

L. INSPECTION: The Engineer, or his or her authorized agent, shall at all times have access to work during construction and shall be furnished, to the extent possible, complete information and all documentation to ascertain full knowledge regarding the progress, workmanship and character of materials used and employed in the work. Whenever required, the Contractor shall furnish to the District for test, and free of charge, samples of any one of the materials proposed to be used in the work. Said samples shall be delivered by the Contractor at the place within the District designated by the Engineer. Rejected material must be immediately removed from the work by the Contractor and shall not again be brought back to the site of the improvement.

The Contractor shall notify the Engineer or his or her authorized agent forty-eight (48) hours in advance when he or she will require inspection for either material or work to be done.

The inspection of the work shall not relieve the Contractor of any of his or her obligations to fulfill the contract as prescribed. Defective work shall be made good, and unsuitable materials may be rejected, notwithstanding the fact that such defective work and unsuitable materials have been previously overlooked by the Engineer or his or her authorized agent and accepted or estimated for payment.

M. RESPONSIBILITY OF THE DISTRICT: The District shall not be held responsible for the care or protection of any material or parts of the work prior to final acceptance, except as expressly provided for in these Contract Documents.

N. RECYCLING OF MATERIALS: Contractor's Obligation. Recycling of asphalt concrete, portland cement concrete, aggregate base, and green waste (trees and shrubs) is required. The Contractor is required to recycle at least 50% of all recyclable materials. All recycled materials shall be weighed on a certified weigh scale with weight tickets showing project name. RECORDS OF DISPOSAL, INCLUDING WEIGHT OF MATERIALS, SHALL BE SUBMITTED TO THE DISTRICT ON A MONTHLY BASIS.

Prior to commencing work, the Contractor shall complete the "Construction and Demolition Waste Reduction and Recycling Plan" form and submit it to the Parks Department for review and approval. The Contractor will be expected to follow the approved Plan and document results during construction. At the completion of activities, the Contractor shall submit the "Construction and Demolition Waste Reduction and Recycling Report" form to the Public Works Department for review and approval of compliance with the Plans. The above-referenced forms are provided in Appendix 2.

The Contractor is obligated, under this contract, to recycle the waste material through an approved recycling plant. **In the event the Contractor fails to comply with the C&D requirements (at least 50%), three percent (3%) of the approved contract amount will be forfeited to the District by Contractor as a penalty.**

Payment for Recycling of Materials shall be included in the unit cost for the various contract items of work and no additional compensation will be allowed therefor.

O. TRAFFIC AND ACCESS: *The Contractor shall notify the occupants of all affected properties at least 48 hours prior to any temporary obstruction of access. Vehicular access to property line shall be maintained, except as required for construction for a reasonable period of time. No overnight closure of any driveway will be allowed, except as permitted by the Engineer. Temporary ramps for driveways shall be provided and maintained by the end of each working day and during the weekends. Temporary driveway ramps shall be constructed with crushed miscellaneous base as directed by the Engineer.*

Contractor shall maintain vehicular, bicycle, and pedestrian traffic access through the project area at all times. A minimum of one 12-foot wide traffic lane and a minimum of one 4-foot wide all-

weather paved pedestrian walkway shall be provided at all times, except as permitted by the Engineer. During times when less than 2 lanes of traffic are provided, contractor shall provide traffic control for the entire duration there is less than 2 lanes. The traffic lanes shall be maintained on all-weather pavement and shall remain unobstructed.

P. STREET CLOSURES, DETOURS, BARRICADES, PARKING: Street closures will not be allowed, except as specifically permitted by the Engineer.

The Contractor shall prepare any traffic control or detour plans that may be required as directed by the Engineer.

Lane transitions shall conform to the Caltrans Traffic Manual, Section 5-08.4, "Transition Area."

Temporary traffic channelization shall be accomplished with delineators. Temporary striping will not be allowed unless specifically permitted by the Engineer. The Contractor shall prepare any plans that may be required for temporary striping to the satisfaction of the Engineer. In no event will temporary striping be allowed on finished pavement surfaces which are to remain.

The Contractor shall schedule an employee to police the temporary delineators and barricades within the travel way during weekday, nonworking hours and over Saturdays, Sundays, and holidays. Any corrective work required to be done by District forces shall be back charged to the Contractor based on the actual costs, plus District overhead and withheld from the final payment.

As specified in the General Provisions, the schedule shall be submitted to the Engineer for approval prior to commencing work. This schedule shall allow affected people ample "on-street" parking within a reasonable distance from their homes and businesses. Requests for changes in the schedule shall be made in accordance with the General Provisions.

Temporary "No Parking" signs shall be posted at least 24 hours, but no more than 48 hours, in advance of the work. The signs shall be placed no more than 250 feet apart on each side of the street and at shorter intervals if conditions warrant. Signs shall be posted only for the areas necessary to accomplish the work. The Contractor shall provide the signs and will be responsible for adding the dates and hours of closure to the signs, removal of the signs, and furnishing and placing of barricades, if necessary, for posting of signs. All signs shall be removed within 48 hours after the effective date.

Payment for STREET CLOSURES, DETOURS, BARRICADES, PARKING shall be considered as included in the unit cost for bid item: "Traffic Control" no additional compensation will be allowed therefore.

TECHNICAL PROVISIONS

PLEASANT VALLEY RECREATION & PARK DISTRICT

**VALLE LINDO TENNIS COURT RESURFACING PROJECT
SPEC NO. VLTC-24**

APPENDIX A

CONSTRUCTION DRAWINGS

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Jennifer Strain, Administrative Analyst

DATE: March 6, 2024

**SUBJECT: CONSIDERATION AND APPROVAL TO NOMINATE A
CANDIDATE FOR THE CSDA BOARD OF DIRECTORS
COASTAL NETWORK SEAT A**

BACKGROUND

CSDA is seeking candidates for the Coastal Network Seat A rotation on their Board of Directors. Currently, Director Magner is the incumbent for Coastal Network Seat A. It is recommended that the Board nominate Director Magner for Coastal Network Seat A.

The leadership of CSDA is elected from its six geographical networks. Each network has three seats on the Board with staggered three-year terms. The CSDA Board of Directors is the governing body responsible for all policy decisions related to member services, legislative advocacy, education, and resources. A candidate must attend all board meetings, usually 4-5 meetings annually in Sacramento; participate on at least one committee which meets 3-5 times a year; attend Special District Legislative Days and the CSDA Annual Conference; and complete four modules of CSDA's Special District Leadership Academy within 2 years of being elected.

The District is located within the Coastal Network which spans from Ventura County up to and including Santa Cruz County. Director Magner is the current incumbent holding Coastal Network Seat A. Director Magner's three-year term is expiring, and must be re-nominated to retain the Coastal Network Seat A.

ANALYSIS

If the Board chooses to nominate a Board Member or the General Manager for this seat, a copy of the minutes action and Candidate Information Sheet must be received by April 10, 2024. Electronic voting will begin on June 10, 2024, and all votes must be received no later than 5:00pm July 26, 2024. Successful candidates will be notified no later than July 30, 2024, and will be introduced at the Annual Conference in Indian Wells, CA in September 2024.

FISCAL IMPACT

There is no fiscal impact associated with this action.

RECOMMENDATION

It is recommended that the Board of Directors nominate Director Magner for the CSDA Board of Directors, Coastal Network Seat A.

ATTACHMENTS

- 1) CSDA Board of Directors Call for Nominations Seat A and Nomination Form (5 pages)



CSDA

**California Special
Districts Association**

Districts Stronger Together

DATE: February 5, 2024
TO: CSDA Voting Member Presidents and General Managers
FROM: CSDA Elections and Bylaws Committee
SUBJECT: **CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS
SEAT A**

The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2025 - 2027 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent.
(See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, professional development, and other resources for members. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

Commitment and Expectations:

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.
(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.
*(CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)*
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.
*(CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).*

Nomination Procedures: Any Regular Member district in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations is April 10, 2024. Nominations and supporting documentation may be mailed or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814
Fax: 916.442.7889
E-mail: amberp@csda.net

Once received, nominees will receive a candidate's letter. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on June 10, 2024. All votes must be received through the system no later than 5:00 p.m. July 26, 2024. The successful candidates will be notified no later than July 30, 2024. All selected Board Members will be introduced at the Annual Conference in Indian Wells, CA in September 2024.

Expiring Terms

(See enclosed map for Network breakdown)

Northern Network	Seat A – Greg Orsini, Director, McKinleyville Community Services District*
Sierra Network	Seat A – Noelle Mattock, El Dorado Hills Community Services District*
Bay Area Network	Seat A – Chad Davisson, General Manager, Ironhouse Sanitary District*
Central Network	Seat A – Patrick Ostly, General Manager, North of River Sanitary District*
Coastal Network	Seat A – Elaine Magner, Director, Pleasant Valley Recreation & Park District*
Southern Network	Seat A – Jo MacKenzie, Director, Vista Irrigation District*

(* = Incumbent is running for re-election)

CSDA will be using a web-based online voting system allowing your district to cast your vote easily and securely. Electronic Ballots will be emailed to the main contact in your district June 10, 2024. All votes must be received through the system no later than 5:00 p.m. July 26, 2024.

*Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail amberp@csda.net by **April 10, 2024** in order to ensure that you will receive a paper ballot on time.*

CSDA will mail paper ballots on June 10, 2024 per district request only.

If you have any questions, please contact Amber Phelen at amberp@csda.net.



**California Special
Districts Association**
Districts Stronger Together

2024 BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: _____

District: _____

Mailing Address: _____

Network: _____ (see map)

Telephone: _____

(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: _____

E-mail: _____

Nominated by (optional): _____

Return this form, a Board resolution/minute action supporting the candidate, and Candidate Information Sheet by mail or email to:

CSDA
Attn: Amber Phelen
1112 I Street, Suite 200
Sacramento, CA 95814
(877) 924-2732

amberp@csla.net

DEADLINE FOR RECEIVING NOMINATIONS:

April 10, 2024 at 5:00 p.m.



2024 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: _____

District/Company: _____

Title: _____

Elected/Appointed/Staff: _____

Length of Service with District: _____

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**



California Special Districts Association
DISTRICT NETWORKS



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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER

DATE: March 6, 2024

SUBJECT: CONSIDERATION AND APPROVAL OF A SECOND AMENDMENT FOR CONTRACT SERVICES AGREEMENT FOR GENERAL LEGAL SERVICES WITH THE LAW FIRM OF ALESHIRE & WYNDER, LLP

BACKGROUND

In February 2017, the District hired the law firm of Aleshire & Wynder, LLP to perform the role of general counsel. Aleshire & Wynder, LLP is a full-service law firm that can meet all of the District's needs. Aleshire & Wynder, LLP includes the following principal areas of municipal law: contracts, planning and land issues, Proposition 218, labor and personnel, water rights, LAFCO, public financing, public works projects including bidding, property acquisition, public records, elections, conflicts of interest, as well as labor and employment. They also keep the District informed of new laws and legal decisions that may impact the District. At the June 6, 2022 District Board meeting, the Board approved a First Amendment to the contract services agreement for the District's General Counsel.

ANALYSIS

The District and Aleshire & Wynder are currently in the seventh year of the contract services agreement. Current contract language regarding compensation states in the First Amendment that Aleshire & Wynder will bill in increments of six minutes (0.1 hour) for all work undertaken for the District. The rates charged for attorney services shall be increased by \$10.00 per hour effective July 1st of every year. Rates charged for paralegals/law clerks shall be increased by \$5.00 per hour per effective year.

The request for a Second Amendment is to further refine various categories of legal counsel and increase the labor and employment hourly rate for Aleshire & Wynder, LLP. This warrants careful consideration by the District Board as labor and employment law can be complex and rapidly evolving as evidenced by the multiple legislative employment law updates in 2023 and 2024, and as the District heads into labor negotiations. Labor and employment issues often demand significant resources in terms of time, expertise, and manpower.

While the proposed increase in the labor and employment hour rates may initially appear as a higher financial commitment, it is important to consider the broader context of cost-effectiveness. By engaging seasoned professionals with a deep understanding of labor and employment law, the

District may ultimately reduce the likelihood of costly legal disputes, penalties, or non-compliance issues. Building upon the established relationship with Aleshire & Wynder, LLP, the approval of the Second Amendment reinforces continuity and consistency in legal representation for the District.

The proposed updated legal categories and rate increases are shown below in bold.

PLEASANT VALLEY RECREATION & PARK DISTRICT RATES

01224-PVRPD Rate Categories	2017 Retainer Agreement	2022 1st Amendment effective 6/1/22	2023	2024 2nd Amendment effective 3/6/24	2024 July 1st
General Services	\$185	\$220	\$230	\$230	\$240
Litigation/Special Services (other than Labor & Employment)	\$200	\$235	\$245	\$245	\$255
Labor & Employment Partners				\$325	\$325
Labor & Employment Associates				\$245	\$245
Paralegal	\$120	\$140	\$145	\$145	\$150
Law Clerk	\$120	\$140	\$145	\$145	\$150
Document Clerk	\$60	\$60	\$60	\$60	\$60

At the end of the three years (FY 23/24 through FY 25/26), both parties would then be able to reassess the need for further increases due to market rates. Current market rates for special districts are currently a minimum of \$310 per hour and higher for general counsel and a minimum of \$335 for labor and employment.

FISCAL IMPACT

The District was billed roughly \$17,150 in the calendar year 2023 for labor and employment-related issues and updated policy work. With the proposed increase for the same hours billed, the total would be \$22,750. This increase has been allocated in the FY 23/24 budget. In the event the actual costs were to exceed the approved budget allocation, staff would come back to the Board.

RECOMMENDATION

It is recommended the Board approve the Second Amendment to the contract services agreement for general legal services with Aleshire & Wynder, LLP to provide full-service legal counsel for the Pleasant Valley Recreation & Park District.

ATTACHMENTS

- 1) Aleshire & Wynder, LLP Agreement (10 pages)
- 2) Aleshire & Wynder, LLP Second Amendment Agreement (2 pages)

**CONTRACT SERVICES AGREEMENT FOR
GENERAL LEGAL SERVICES
PLEASANT VALLEY RECREATION AND PARK DISTRICT]**

This CONTRACT SERVICES AGREEMENT FOR GENERAL COUNSEL SERVICES the “Agreement”) is effective as of the 1 day of February, 2017 by and between the law firm of ALESHIRE & WYNDER, LLP, a California limited liability partnership (“A&W”), and the PLEASANT VALLEY RECREATION AND PARK DISTRICT (“District”). The term “District” shall also include all bodies of the District.

1. APPOINTMENT

District Board hereby appoints Tiffany Israel as General Counsel, and hires A&W as its General Counsel, to render such legal services as are customarily rendered by such officials and as further specified herein, including attending meetings of the Board, and other bodies of the District, and its affiliated agencies, as directed by the District.

Notwithstanding the foregoing appointment, the designated General Counsel, and any Assistant, may be established from time to time or modified by resolution of the Board. A&W represents that it employs, or will employ at its own expense, all personnel required for the satisfactory performance of any and all tasks and services set forth herein. A&W shall not replace the designated General Counsel or any successors to such person) without the Board’s prior approval, except from time to time necessary due to illness or vacation scheduling. Approval of any such temporary substitute, or of any Assistant shall be obtained from the District Administrator. General Counsel may appoint various deputies as District Counsel deems appropriate, without the need for amendment hereof.

2. SCOPE OF WORK AND DUTIES

A. A&W shall perform any and all work necessary for the provision of General Counsel services to District as requested by the District, including without limitation of the following:

(i) Attendance at District Board and other commission meetings as requested by the District Administrator or his/her designee; and

(ii) Provide legal advice, written legal opinions, and consultation on all matters affecting the District to the Board, District Administrator, and employees of District and as requested by the Board, the Administrator, or his/her designee, in accordance with such policies and procedures as may be established by District from time to time; and

(iii) Be available for telephone consultation with District staff, as needed on legal matters which are within their area of operation; and

(iv) Prepare or review necessary legal documents such as: ordinances, and resolutions; all agreements of any nature; all real property instruments of any nature including purchase agreements and escrows, leases, covenants, deeds, easements and licenses; bond size, amount, and offering terms and conditions; public works construction documents including bid

specifications, contracts, bonds, insurance, liens and related documents; memorandum of understanding; franchise agreements; and all similar documents; and

(v) Represent and advise District on pending and potential litigation; notwithstanding the foregoing, (it is expressly understood that A&W shall not be responsible for any pending litigation matters) handled by attorneys previously or otherwise employed by the District until all files have been transferred to A&W and A&W has specifically appeared in the matter(s) as attorneys of record on behalf of District; and

(vi) As requested by District's General Manager, hold weekly office hours at District offices at a time agreed to with District Administrator; and

(vii) As requested by District's General Manager, attend weekly management staff and agenda review meetings at a time agreed to with District Administrator; and

(viii) Monitor pending and current legislation and case law as appropriate; and

(ix) Supervise outside legal services, if any, as directed by District's General Manager.

B. A&W, as a full-service law firm, is prepared to, and will, provide representation to District in all of its legal affairs, including, but not limited to, municipal law, land use, environmental, toxics, mining, water, tort defense, personnel, labor representation, code enforcement, criminal prosecution, redevelopment, housing, cable television, finance, franchising, contracts, enterprise and other matters, except where conflicts exist or where the Board may otherwise direct. The General Counsel shall represent District in all of the foregoing legal matters, and in initiating and defending all litigation unless otherwise directed by the Board.

C. The District Counsel will keep District informed as to the progress and status of all pending matters in accordance with such procedures as the District may establish from time to time. The General Counsel is expected to manage, control and oversee the delivery of legal services in a competent, professional, and cost-effective manner. All legal services shall be properly supervised and all personnel shall be qualified to handle the work assigned. If outside special counsel is retained, unless otherwise directed by the Board, such special counsel shall be supervised by the General Counsel.

D. All legal services shall be coordinated under the direction of the District Administrator. Notwithstanding any other provision contained herein, any legal services can only be authorized by the Board or District Administrator. Nothing in this Agreement shall be construed in any manner as limiting the ultimate and absolute discretion of the Board, at any time, to assign or reassign legal matter of District from or to A&W.

3. DISTRICT DUTIES

District agrees to provide such information, assistance, cooperation, and access to books, records, and other information, as is necessary for A&W to effectively render its professional services under this Agreement. To the extent District desires services to be rendered on site, District, at District's expense, will make available sufficient office space, furniture, telephones, computers,

facsimile machines, and secretarial support, as approved by the District Administrator, as may be necessary therefor. District further agrees to abide by this Agreement, and to timely pay A&W's bills for fees, costs, and expenses. In addition, District understands that the fee structure herein represents a blending of rates, with certain services offered at discounted rates, on the assumption that, due to the volume of work, other services will be rendered at higher rates. Therefore, insofar as possible and unless A&W lacks the experience, capability or resources, it is the intent of the parties hereto that all matters of District requiring the rendition of legal services shall be performed by A&W. However, nothing in this Section, or any other part of this Agreement, shall be construed in any manner as limiting the ultimate and absolute discretion of the Board, at any time, to assign or reassign legal matters of District from or to A&W.

4. PERSONNEL

In addition to Tiffany Israel acting as General Counsel , A&W will provide the following additional attorneys to render the predominate legal services hereunder:

Assistant General Counsel:Joseph Pannone
 Assistant - Lead Litigator:William Wynder
 Lead - Labor and Employment:Colin Tanner
 Deputy General Counsel/Labor & Employment:Mily Huntley
 Deputy - Labor & Employment:Christine Carson

Assignments may be modified as provided in Section 1 above and except as so provided, A&W will exercise its discretion to utilize whichever attorney(s) and staff it determines to be best suited to its rendition of legal services under this Agreement, consistent with the competent and efficient rendering of legal services, and with a view toward rendering such services in an economically efficient manner.

5. COMPENSATION

SERVICES	RATE
General Services	\$185 per hour
Special Services including litigation	\$200 per hour
Paralegal/Law Clerk	\$120 per hour
Document Clerk/Litigation Support	\$60 per hour

A&W will bill in increments of six minutes (0.1 hour) for all work undertaken for the District.

The rates charged for attorney services shall be increased by \$5.00 per hour January 1st of every odd numbered year. Rates charged for paralegals/law clears shall be increased by \$2.00 January 1st of every odd numbered year.

A. General Services

General legal services include:

- (1) Routine legal advice, consultation, and opinions to the District and staff.
- (2) Assist in the preparation and review of ordinances, agreements, contracts and related documents, forms, notices, certificates, deeds, and other documents required.
- (3) Attend all regular and special District meetings as deemed necessary by District.
- (4) Attending established staff meeting.
- (5) Consulting with the Board, General Manager and District staff as needed.
- (6) Render legal advice and opinions concerning legal matters that affect the District, including new legislation and court decisions; perform research and interpreting laws, court decisions and other legal authorities in order to prepare legal opinions and to advise the District and management staff on legal matters pertaining to District operations.
- (7) Monitor pending and current state and federal legislation and case law as appropriate.
- (8) Coordinate the work of outside counsel as needed and as directed by the District and General Manager.

B. Special Services

Special legal services shall include litigation matters, general public finance, disciplinary actions or hearings, labor and employment matters, water, toxics, refuse, franchising, telecommunications, enterprise activities and any major contract negotiation. All such matters shall be billed at the rate of Two Hundred Dollars (\$200) per hour until December 31, 2018.

C. Public Finance Services

Public finance services, including bond counsel, disclosure counsel, and counsel to the issuer, the fee shall be \$350 per hour for attorneys and \$150 per hour for paralegals, law-clerks. Fees are not contingent on the issuance of the bonds. The total fee for each service with respect to a series of bonds shall not exceed a reasonable amount for the work based on the fees charged on similar transactions in the marketplace, and in no event shall such fee for any service on any series exceed \$90,000.

Expenses for a bond issue shall be charged at a flat rate of \$2,500 per series plus any fees for special tax counsel to the firm which will be passed through at the cost thereof, not to exceed \$7,000. Fees shall be invoiced monthly and shall be paid within thirty days after receipt of an invoice after either the closing of the bond issue or the decision not to issue bonds.

For formation services in connection with assessment districts, community facilities districts, and other special districts or other services not directly connected with the issuance of bonds at the same time, fees shall be billed monthly at the per hour rate.

D. Reimbursable Expenses

In addition to the hourly rates, the Firm would be reimbursed for out-of-pocket expenses such as photocopies \$0.20 (per page) and other reproducing costs, messengers and couriers, court reporters, mileage costs to court and administrative proceedings, travel expenses outside of the District, and other costs and expenses incurred on your behalf. Notwithstanding the foregoing, we

do not charge for word processing, routine computer-assisted legal research, local calls or mileage to District Offices. In exchange, when on-site, we would have the ability to use District copiers and telephones without charge.

Travel costs including mileage (current IRS rate), parking, airfare, lodging, meals, and incidentals are charged in connection with administrative or judicial proceedings, or when traveling outside of Ventura, Los Angeles or Orange Counties. Travel time may also be charged in connection with such proceedings. In addition, the client will be responsible for paying the fees of consultants and other outside experts who are retained after consultation with the client.

6. STATEMENTS AND PAYMENT

A&W shall render to District a statement for fees, costs, and expenses incurred on a periodic basis generally monthly. Such statements shall indicate the basis of the fees, including the hours worked, the hourly rates, and a brief description of the work performed. Separate billing categories can be established to track costs associated with District funding categories or to track project costs, or such other basis as the District may direct. Reimbursable costs shall be separately itemized.

Payments shall be made by District within thirty (30) days of receipt of the statement, except for those specific items on an invoice which are contested or questioned and are returned by District with a written explanation of the question or contest, within thirty (30) days of receipt of the invoice. Payments made more than thirty (30) days after the due date shall draw interest at the legal rate.

7. PROHIBITION AGAINST SUBCONTRACTING OR ASSIGNMENT

The experience, knowledge, capability and reputation of A&W, its partners, associates, and employees, was a substantial inducement for District to enter into this Agreement. Therefore, A&W shall not contract with any other person or entity to perform, in whole or in part, the legal services required under this Agreement without the written approval of District. In addition, neither this Agreement, nor any interest herein, may be transferred, assigned, conveyed, hypothecated, or encumbered voluntarily, or by operation of law, whether for the benefit of creditors, or otherwise, without the prior written approval of District. Adding attorneys to A&W, changes in the partnership, name changes and similar changes shall not be deemed a transfer or assignment requiring approval of District or amendment hereof.

8. INDEPENDENT CONTRACTOR

A&W shall perform all legal services required under this Agreement as an independent contractor of District, and shall remain, at all times as to District, a wholly independent contractor with only such obligations as are required under this Agreement. Neither District, nor any of its employees, shall have any control over the manner, mode, or means by which A&W, its agents or employees, render the legal services required under this Agreement, except as otherwise set forth. District shall have no voice in the selection, discharge, supervision or control of A&W employees, servants, representatives, or agents, or in fixing their number, compensation, or hours of service.

9. INSURANCE

A&W 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) *Comprehensive General Liability Insurance.* A policy of comprehensive general liability insurance written on a per occurrence basis in an amount not less than a combined single limit of Two Million Dollars (\$2,000,000.00), and One Million Dollars (\$1,000,000.00) products and completed operations.

b) *Workers' Compensation Insurance.* A policy of workers' compensation insurance in such amount as will fully comply with the laws of the State of California and which shall indemnify, insure and provide legal defense for both A&W and District against any loss, claim or damage arising from any injuries or occupational diseases occurring to any worker employed by or any persons retained by the Contractor in the course of carrying out the work or services contemplated in this Agreement.

c) *Automobile Insurance.* A policy of comprehensive automobile liability insurance written on a per occurrence basis in an amount not less than a combined single limit liability of One Million Dollars (\$1,000,000.00). Said policy shall include coverage for owner, non-owner, leased and hired cars.

d) *Errors and Omissions Insurance.* A policy of professional liability insurance written on a claims made basis in an amount not less than Three Million Dollars (\$3,000,000.00).

Except for the policy of professional liability insurance, all of the above policies of insurance shall be primary insurance and shall name District, its officers, employers and agents as additionally insured. Except for the policy of professional liability insurance, the insurer shall waive all rights of subrogation and contribution it may have against the District, its officers, employees and agents and their respective insurers. Except for the policy of professional liability insurance, all of said policies of insurance shall provide that said insurance may not be amended or canceled without providing thirty (30) days prior written notice by registered mail to the District. In the event any of said policies of insurance are cancelled, the attorney shall, prior to the cancellation date, submit new evidence of insurance in conformance with this Section to the District. Failure to do so is cause for termination.

10. INDEMNIFICATION

A. A&W agrees to indemnify District, its officers, employees and agents against, and will hold and save each of them harmless from, any and all actions, suits, claims, damages to persons or property, losses, costs, penalties, obligations, errors, omissions or liabilities (herein "claims or liabilities") that may be asserted or claimed by any person, firm or entity arising out of or in connection with the work, operations or activities of A&W, its agents, employees, subcontractors, or invitees, provided for herein or arising from the acts or omissions of A&W hereunder, or arising from A&W's performance of or failure to perform any term, provision, covenant or condition of this Agreement, except to the extent such claims or liabilities arise from the negligence or willful misconduct of District, its officers, agents or employees.

B. District acknowledges that A&W is being appointed as General Counsel pursuant to the authority of Government Code § 36505, and has the authority of that office. Accordingly, the District is responsible pursuant to Government Code § 825 for providing a defense for the District's attorney for actions within the scope of its engagement hereunder. Therefore, District agrees to undertake its statutory duty and indemnify A&W, its officers, employees and agents against and will hold and save each of them harmless from, any and all actions, suits, claims, damages to persons or property, losses, costs penalties, obligations, errors, omissions or liabilities (herein "claims or liabilities") that may be asserted or claims by any person, firm or entity arising out of or in connection with the work, operations or activities of A&W within the course and scope of its employment hereunder, but nothing herein shall require District to indemnify A&W for liability arising from its own negligence. In connection herewith:

(i) District will promptly provide a defense and pay any judgment rendered against the District, its officers, agency or employees for any such claims or liabilities arising out of or in connection with such work, operations or activities of District hereunder;

(ii) In the event A&W, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against District for such damages or other claims solely arising out of or in connection with the work operation or activities of District hereunder, District agrees to pay to A&W, its officers, agents or employees any and all costs and expenses incurred by attorney, its officers, agents or employees in such action or proceeding, including but not limited to, legal costs and attorneys' fees.

11. NOTICES

Notices required pursuant to this Agreement shall be given by personal service upon the party to be notified, or by delivery of same into the custody of the United States Postal Service, or its lawful successor; postage prepaid and addressed as follows:

DISTRICT: Pleasant Valley Recreation & Park District
1605 E. Burnley Street
Camarillo, CA 93010
(805) 482-1996
Attention: Mary Otten, District General Manager

ATTORNEY: Aleshire & Wynder, LLP
18881 Von Karman Avenue, Suite 1700
Irvine, California 92612
(949) 223-1170 (office)
Attention: Tiffany J. Israel, General Counsel

Service of a notice by personal service shall be deemed to have been given as of the date of such personal service. Notice given by deposit with the United States Postal Service shall be deemed to have been given two(2) consecutive business days following the deposit of the same in the custody of said Postal Service. Either party hereto may, from time to time, by written notice to the other, designate a different address or person which shall be substituted for that specified above.

12. NON-DISCRIMINATION

In connection with the execution of this Agreement, A&W shall not discriminate against any employee or applicant for employment because of race, religion, marital status, color, sex, handicap, sexual persuasion, or national origin. A&W shall take affirmative action to ensure that applicants are employed, and that employees are treated fairly during their employment, without regard to their race, religion, color, sex, marital status, handicap, sexual persuasion, or national origin. Such actions shall include, but not be limited to the following: employment, promotion, demotion, transfer, duties assignment; recruitment or recruitment advertising; layoff of termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

13. TERM, DISCHARGE AND WITHDRAWAL

This Agreement shall continue in effect, subject to modification of fees as provided in Section 5, until terminated by either party hereto. District may discharge A&W at any time. The General Counsel shall have no right to hearing or notice, and may be discharged with or without notice. A&W may withdraw from District's representation at any time, to the extent permitted by law, and the Rules of Professional Conduct, upon at least sixty (60) days' notice to District.

In the event of such discharge or withdrawal, District will pay A&W professional fees and costs, in accordance with this Agreement, for all work done and costs incurred) through the date of cessation of legal representation. District agrees to execute, upon request, a stipulation in such form as to permit A&W to withdraw as District's attorneys of record in any legal action then pending. A&W shall deliver all documents and records of District to District, or to counsel designated by District, and assist to the fullest extent possible in the orderly transition of all pending matters to District's new counsel.

14. CONFLICTS

A&W has no present or contemplated employment which is adverse to the District. A&W agrees that it shall not represent clients in matters either litigation or non-litigation against the District. However, A&W may have past and present clients or may have future clients, which, from time to time, may have interests adverse to District, and A&W reserves the right to represent such clients in matters not connected with its representation of the District.

If a potential conflict of interest arises in A&W's representation of two clients, if such conflict is only speculative or minor, A&W shall seek waivers from each client with regards to such representation. However, if real conflicts exist, A&W would withdraw from representing either client in the matter, and assist them in obtaining outside special counsel.

15. INTERPRETATION OF AGREEMENT AND FORUM

This Agreement shall be construed and interpreted both as to validity and performance of the parties in accordance with the laws of the State of California. In the event of any dispute hereunder, forum shall be the Superior Court, Riverside County.

16. INTEGRATED AGREEMENT; AMENDMENT

This Agreement contains all of the agreement of the parties and cannot be amended or modified except by written agreement. This Agreement shall supersede that certain agreement for special counsel services previously entered into between the parties. No prior oral or written understanding shall be of any force or effect with respect to those matters covered in this Agreement. This Agreement may be amended at any time by the mutual consent of the parties by an instrument in writing.

17. CORPORATE AUTHORITY

The persons executing this Agreement on behalf of the parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said parties and that in so executing this Agreement the parties hereto are formally bound to the provisions of this Agreement.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date of execution by the District.

Dated: February 16, 2017

“DISTRICT”

PLEASANT VALLEY RECREATION AND PARK DISTRICT

By: 
Neal Dixon, Board Chairman

ATTEST:
By: 

Dated: February 24, 2017

“ALESHIRE & WYNDER, LLP”

By: 
Tiffany J. Israel

**SECOND AMENDMENT TO CONTRACT SERVICES AGREEMENT
FOR GENERAL LEGAL SERVICES
PLEASANT VALLEY RECREATION AND PARK DISTRICT**

This SECOND AMENDMENT TO CONTRACT SERVICES AGREEMENT (the “First Amendment”) is made and entered into this ____ day of March 2024, by and between the law firm of ALESHIRE & WYNDER, LLP, a California limited liability partnership (“A&W”), and PLEASANT VALLEY RECREATION AND PARK DISTRICT, a public agency (“District”). The term “District” shall also include all bodies of the District.

RECITALS

WHEREAS, District and A&W entered into that certain Agreement entitled “Contract Services Agreement for General Legal Services” (the “Agreement”) on or about February 1, 2017; and

WHEREAS, District and A&W entered into the First Amendment to the Agreement on or about July 1, 2022; and

WHEREAS, it is the desire of the District and A&W to further amend the Agreement as set forth in this Second Amendment.

AGREEMENT

NOW, THEREFORE, it hereby agreed that the Agreement, as amended, is further amended in the following particulars only:

SECTION 1. Effective March 6, 2024, the first portion of Section 5 of the Agreement, entitled “Compensation”, is replaced to read as follows:

“ Services	Rates
General Services	\$230
Lit / Special Services (other than Labor & Employment)	\$245
Labor & Employment Partners	\$325
Labor & Employment Associates	\$245
Paralegal	\$145
Law Clerk	\$145
Document Clerk	\$60

A&W will bill in increments of six minutes (0.1 hour) for all work undertaken for the District.

The rates charged for attorney services shall be increased by \$10.00 per hour July 1st of every year; however, the rates for Labor & Employment Partners which will not increase on July 1, 2024, but will increase each year thereafter. Rates charged for paralegals/law clerks shall be increased by \$5.00 per hour July 1st of every year.

A&W and District will discuss a larger, market-rate adjustment to the General, Special Services, and Labor & Employment Associate rates in 2025.

Additionally, when a Labor & Employment Partner is required to travel for meetings, one hour of drive time in each direction shall be billable.”

SECTION 2. Subsection B of Section 5, “Special Services”, is revised and replaced in its entirety to read as follows:

“Special legal services shall include litigation matters, general public finance, water, toxics, refuse, franchising, telecommunications, enterprise activities, and any major contract negotiations.

Labor and employment services include all labor and employment matters including disciplinary actions or hearings.”

SECTION 3. Except as expressly provided for in this Second Amendment, all other provisions of the Agreement, as amended, shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed and entered into this Second Amendment as of the date first written above.

DISTRICT: Pleasant Valley Recreation and Park District, a public agency

By: _____
Mark Malloy, Chair

ATTEST:

Jessica Puckett, Clerk

A&W: Aleshire & Wynder, LLP, a California limited liability partnership

By: _____
Tiffany J. Israel

Address: 1 Park Place, Ste. 1000
Irvine, CA 92614

[END OF SIGNATURES]

**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: March 6, 2024

SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 758 FINDING THAT IT IS REASONABLY FORESEEABLE THAT INHABITANTS OF THE HABITAT FOR HUMANITY DEVELOPMENT OF THE SUBDIVISION AT 2521 BARRY STREET, RPD-203, IN CAMARILLO, CA 93010 WILL BE SERVED BY THE IMPROVEMENTS OF THE PLEASANT VALLEY COMMUNITY CENTER AND FREEDOM PARK PICKLEBALL COMPLEX

SUMMARY

The Pleasant Valley Recreation and Park District has been working on two projects to support the Camarillo community: Community Center upgrades and a new Pickleball Complex at Freedom Park. As these projects are outside the normal course of maintenance and expand the programmatic capacity of both facilities, Staff has determined these projects may be funded with Quimby fees. To use Quimby fees, the Board must find that it is reasonably foreseeable that the residents of the subdivision which paid the fees will use the proposed facilities. Staff has determined through research into population data and the unique nature of the facilities that it is likely that residents of the Habitat for Humanity development, located at 2521 Barry Street in Camarillo will be served by the proposed facilities. Staff is recommending that the Board make a motion to pass Resolution No. 758, which states that the District finds that it is reasonably foreseeable that residents of the subdivision will use the proposed facilities.

BACKGROUND

On March 6, 2019, the District received \$35,242 in Park In-Lieu (Quimby) Fees for the construction of two units by Habitat for Humanity at 2521 Barry Street in Camarillo. These Quimby fees were paid to the District to facilitate the construction of park improvements or parkland acquisition which would serve the subdivision. Quimby fees must be “committed within five years after the payment of the fees or the issuance of building permits on one-half of the lots created by the subdivision, whichever occurs later.” The permit was issued on September 17, 2019. The Park In-Lieu Fee ordinance that has been approved by the City of Camarillo specifies, in accordance with California Government Code §66477(a)(3)(B), Quimby fees may be expended within the City of Camarillo’s Sphere of Influence (SOI).

On July 5, 2018, and February 5, 2020, the District Board of Directors approved the use of Quimby fees to upgrade the Community Center located at 1605 Burnley Street. On July 7, 2021, the District Board of Directors approved the use of Quimby fees to construct a Pickleball Sports Complex at Freedom Park located at 275 E. Pleasant Valley Road in Camarillo. The improvements at the Community Center would allow for expanded access to classes/programming, as well as the option to offer new and different types of classes/programming that are not able to be offered at this time. The Pickleball Sports Complex will increase access to pickleball programming and open more access for pick-up games.

ANALYSIS

Through the powers granted to the City of Camarillo by California Government Code §66477, the City has established a Park Land Dedication Ordinance (Chapter 18.30, Sections .010 through .120) which specifies that a developer must plan for at least 217.8 square feet of park space for each person anticipated to be living in a development. This requirement applies to all residential subdivisions containing more than five parcels. In-lieu of park space, the City may levy a fee to be paid to the Park District for the District to develop park facilities which will serve the subdivision.

The use of Quimby fee revenue is restricted to park land purchase, new facility construction, existing facility expansion and improvement, and enhancing existing park land. Fee expenditures are further restricted to within the neighborhood of the subdivision which paid the fees. However, the District may expend the fees in an area outside of the neighborhood if the neighborhood is considered served by at least five acres per 1,000 residents (a standard set by the City) and the fees will be spent in a neighborhood served by less than five acres per 1,000 residents. The City has established that the specified radius which the District must spend the fees within includes all areas within the City's Sphere of Influence.

Habitat for Humanity development is in Census tract 54.03. This Census tract provides a designated boundary for the neighborhood to be considered. The 2020 Census population for this neighborhood is 2,651, which means there would need to be about 1/2 acres of park space to meet the five-acre requirement. Current parks that serve this neighborhood are Bob Kildee, Laurelwood, and Dizdar, totaling 14.78 acres.

The two units constructed have 3 bedrooms, leading to an expected 7-8 residents. These residents would range from child to adult age, meaning these units would benefit from an overall expansion of District offerings. The improvements at the Community Center and Pickleball Complex alike would create more offerings that could be used by any age group.

Staff completed additional research into the legal aspects of expending Quimby fees and found that while there were many cases involving the levying of fees, there were few cases which disputed the actual expenditure of fees. One situation (the case was settled out of court) involved the expenditure of Quimby fees at the county level and did not involve fees being spent within the same city limits they were raised within, a situation that does not apply in this case. Staff determined that the "reasonably foreseeable" standard is in practice being applied on a case-by-case basis and believes that the evidence provided offers solid ground for a finding by the District Board.

FISCAL IMPACT

The adoption of Resolution No. 758 would allow for the expenditure of \$35,242 of Quimby funds that have not yet been encumbered.

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 758, finding that it is reasonably foreseeable inhabitants of the Habitat for Humanity Development at 2521 Barry Street, RPD-203, in Camarillo, CA 93010 will be served by the Improvements of the Pleasant Valley Community Center and Freedom Park Pickleball Complex.

ATTACHMENT

- 1) Resolution No. 758 (1 page)

RESOLUTION NO. 758

A RESOLUTION OF PLEASANT VALLEY RECREATION AND PARK DISTRICT FINDING THAT IT IS REASONABLY FORESEEABLE THAT INHABITANTS OF THE HABITAT FOR HUMANITY DEVELOPMENT OF THE SUBDIVISION AT 2521 BARRY STREET, RPD-203, IN CAMARILLO, CA 93010 WILL BE SERVED BY THE IMPROVEMENTS OF THE PLEASANT VALLEY COMMUNITY CENTER AND FREEDOM PARK PICKLEBALL COMPLEX

WHEREAS, Pleasant Valley Recreation and Park District [District] is the Government entity responsible for providing park facilities within its boundaries which encompass the City of Camarillo, and

WHEREAS, the City of Camarillo has established a Park Land in-lieu [Quimby] fee based upon the provisions contained in the California Government Code §66477, and

WHEREAS, Habitat for Humanity has paid a Park Land in-lieu fee in the amount of \$35,242 for the subdivision located at 2521 Barry Street Camarillo, CA 93010, and

WHEREAS, the District held a Public Hearing on March 6, 2024, approving the proposed usage of Quimby fees for this project, and

WHEREAS, Staff has presented evidence which establishes a reasonable expectation that subdivision residents will be served by the proposed facilities,

NOW THEREFORE BE IT RESOLVED by the *Pleasant Valley Recreation and Park District* as follows:

The District finds that it is reasonably foreseeable that inhabitants of the Habitat for Humanity development of the subdivision at 2521 Barry Street, RPD-203, Camarillo CA 93010 will be served by the improvements of the Pleasant Valley Community Center and Freedom Park Pickleball Complex.

This resolution was adopted on March 6, 2024.

Ayes: _____

Nayes: _____

Absent: _____

Mark Malloy, Chairman, PVRPD Board of Directors

ATTESTED:

Jordan Roberts, Secretary, PVRPD Board of Directors

**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: March 6, 2024

SUBJECT: CONSIDERATION AND APPROVAL OF THE FY 2022-2023 ANNUAL FINANCIAL REPORT AS PREPARED BY MOSS, LEVY & HARTZHEIM LLP, CPAs

BACKGROUND

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

The audited Financial Report for the period ending June 30, 2023, has been completed by Moss, Levy, & Hartzheim, LLP, CPAs with Adam Guise, CPA, and partner serving as the lead contact for the audit.

Staff have been working on the audit since the audit team first engaged with staff remotely in July 2023 and again in person in October 2023. It is the goal of staff to provide the auditors with complete and accurate records and to display their commitment to maintaining the District's financial records.

ANALYSIS

The opinion of the auditor reflects that the District's financial statements present fairly, in all material respects, the respective financial position for the year ending June 30, 2023, in conformity with accounting principles generally accepted in the United States of America.

The primary source of funds for the District is property tax revenue. The District received 8.68% in property tax apportionment more than in the prior fiscal year 2020-2021. In addition to property tax revenue increasing year over year, the District has also benefitted from continued interest in rentals and programs. For FY 2022-2023, Registrations & Fees and Facility & Other Rental combined grew by 5.99%. The District also received over \$1.3 million in Capital Grants & Contributions for the Miracle League of the 805 Ballfield and over \$3.7 million in Quimby fees. Overall, the District received 62.79% more revenue in FY 2022-2023 versus last fiscal year; removing the two one-time contributions, ongoing revenue was up 17.78%.

Overall District expenditures increased by 2.09% over the prior fiscal year. Adjusting for Capital Outlay, \$805,674 of which was for the Miracle League of the 805 Ballfield and \$144,349 of

which was Quimby funds, expenditures for cost of operations increased by 15.03%. The District continues to promote and offer expanded programs and classes. These increases in expenditures contribute to the increases in revenue the District received this year.

An item that continues to put strain on the District's financials is the California Public Employee's Retirement System (CalPERS) unfunded liability. While the District has been able to develop a balanced budget each year, CalPERS unfunded liability continues to increase and will continue to cause a strain on the General Fund budget. With CalPERS unfunded liability increasing at the rate that it is, the District will need to become creative with revenue sources and monitor expenses more closely.

FISCAL IMPACT

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

STRATEGIC PLAN COMPLIANCE

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

RECOMMENDATION

It is recommended that the Board consider and approve the Annual Financial Report for Fiscal Year 2022-2023 as prepared by Moss, Levy & Hartzheim, LLP, CPAs.

ATTACHMENTS

- 1) Audit Report (59 pages)
- 2) GAS Letter (1 page)
- 3) SAS Letter (2 pages)

**PLEASANT VALLEY
RECREATION AND PARK DISTRICT**

FINANCIAL STATEMENTS
JUNE 30, 2023

PLEASANT VALLEY RECREATION AND PARK DISTRICT
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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pleasant Valley Recreation and Park District, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Pleasant Valley Recreation and Park District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pleasant Valley Recreation and Park District, as of June 30, 2023, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Pleasant Valley Recreation and Park District’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pleasant Valley Recreation and Park District’s ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the budgetary comparison information for the General Fund and all major special revenue funds, the schedule of changes in OPEB liability and related ratios, the schedule of OPEB contributions, the schedule of proportionate share of pension liability, and the schedule of pension contributions 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.

Supplementary Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Pleasant Valley Recreation and Park District’s basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2024, 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, 2022, and we expressed unmodified audit opinions on those audited financial statements in our report dated February 16, 2023. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Moss, Remy & Hartshorn LLP

Santa Maria, California
February 12, 2024

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2023

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, 2023. 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, 2023, PVRPD's government wide net position increased by \$8,873,157 (26.36%), which includes assets, deferred outflows of resources, liabilities and deferred inflows of resources.
- Total overall revenue increased by \$6,879,670 (62.79%) mainly due to a collection of \$3,779,680 in Quimby fees and \$1,317,275 in Restricted Donations, as well as increases in special assessments, property taxes, and other revenue.
- Total expenditures increased by \$235,970. Salaries & Benefits increased by \$972,428 (23.14%) and Materials & Services increased by \$202,158 (5.6%) mainly due to continued increases in prices from inflation. Capital Outlay decreased by \$801,921 (-32.66%) and Debt Service decreased by \$136,695 (-13.43%).

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 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 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 of whether 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 to 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, 2023

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 \$42.5 million as of June 30, 2023.

Condensed Statement of Net Position
June 30,

	<u>2023</u>	<u>2022</u>
Assets:		
Current Assets	\$ 20,350,166	\$ 13,614,421
Noncurrent Assets	3,076,827	0
Capital Assets	40,205,029	39,718,889
Total Assets	63,632,022	53,333,310
 Deferred Outflows of Resources		
Pensions	3,452,801	1,512,059
Other Post Employment Benefits	222,473	248,345
Deferred Charge of Refunding	474,322	504,588
Total Def Outflows of Resources	4,149,596	2,264,992
 Liabilities:		
Current Liabilities	1,058,781	563,410
Long-Term Due in 1 Year	375,035	492,290
Long-Term Due in more than 1 year	19,393,211	16,824,642
Total Liabilities	20,827,027	17,880,342

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2023

Deferred Inflows of Resources

Leases	\$ 3,092,515	\$ 0
Pensions	827,637	3,761,550
Other Post Employment Benefits	500,354	295,482
Total Def Inflows of Resources	<u>4,420,506</u>	<u>4,057,032</u>

Net Position:

Net Investment in Capital Assets	29,194,891	28,426,163
Net Of Restricted & Unrestricted	13,339,194	5,234,765
Total Net Position	<u>\$ 42,534,085</u>	<u>\$ 33,660,928</u>

The largest portion of the District's net position reflects its net investment of just over \$40 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 long-term debt, including the 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. (For more information on the long-term obligations see Notes 5, 6, and 8 in the Financial Statements).

Total Net Position (assets and deferred outflows of the District minus liabilities and deferred inflows) was \$42,534,085 as of June 30, 2023, which is an increase of \$8,873,157 (26.36%) from the prior year.

In Fiscal Year 2022-2023, the District received over \$3.7 million in Quimby fees, which contributed to the increase in Net Position. The District is also recording long-term lease receivables, over \$3 million of which was recorded this fiscal year.

Statement of Revenues, Expenditures and Changes in Fund Balances

As shown on the table below, the District's net change in fund balance was \$1,418,353 in the fiscal year ending June 30, 2023. This increase is due to an overall increase in revenue received during the fiscal year of property tax, special assessments, rentals and registration fees, and other revenues, due to lessened COVID-19 restrictions. Along with an increase in revenue, the District saw an increase in expenditures. This increase in expenditures was necessary to provide the increase in services to the community compared to prior years. There was also \$1,663,047 of Quimby funds spent on one time capital projects.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2023

Condensed Statement of Revenues, Expenditures and Changes in Fund Balances

	June 30, <u>2023</u>	<u>2022</u>
Revenues:		
Charges for Services	\$ 6,261,868	\$ 2,481,195
Operating Grants and Contributions	162,473	103,291
Capital Grants and Contributions	1,751,709	-0-
General Revenue		
Property Taxes	8,285,029	7,623,274
Investment Income	430,840	(2,909)
Other	944,127	751,525
Total Revenues	17,836,046	10,956,376
Expenses:		
Recreation and Park Operations	11,522,779	11,286,809
Excess of Revenue over (under) expenditures	6,313,267	(330,433)
Net Change in Fund Balance	6,313,267	(330,433)
Fund Balances - Beginning of Year	13,127,526	13,367,650
Prior Period Adjustment	(92,576)	81,309
Fund Balances - End of Year	\$ 19,348,217	\$ 13,127,526

Charges for Services includes programs, class fees, facility & other rental fees, cell tower income, senior services income, activity guide advertising income, indemnity income, Park Impact fees, and Quimby Fees. The Charges for Services increased by \$3,780,673 (152.37%)

Operating Grants (Habitat Conservation Fund & Community Development Block Grant) and Contributions increased by \$59,182 (57.30%).

Capital Grants and Contributions were \$1,308,170 for the Miracle League of the 805 ballfield at Freedom Park and \$443,539 of Prop 68 funding for renovations made at Arneill Ranch.

Property tax revenue, the District's primary source of revenue, increased by \$661,755 (8.68%).

Investment income increased by \$433,749 due to high interest rates set by the Federal Reserve. The District has been able to capitalize on the increased interest rates.

Other Revenue increased by \$192,602 (25.63%). Other Revenue includes Recognized Obligation Payment Schedule (ROPS) payments from the Redevelopment Property Tax Trust Fund (RPTTF), Turf Mitigation rebates, and other administrative fees charged by the District.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2023

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 2022-2023, Total Governmental Funds reported a combined ending fund balance and liabilities of \$19,348,217, an increase of \$6,220,691 (47.39%) 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 receipt of over \$3.7 million in Quimby fees.

The following are the District's major funds:

General Fund (Fund 10 and 60)

The General Fund is the District's primary operating fund. The General Fund is composed of Fund 10-General Fund and Fund 60-Restricted Donations. Fund 10-General Fund expenditures have risen by \$849,986 (10.07%) as more programs and classes are offered and the District has become fully staffed with no remaining vacancies. Property Taxes in Fiscal Year 2022-2023 saw an overall 8.68% increase due to increase home buying/selling in Ventura County, contributing to a Fund 10-General Fund revenue increase of \$1,720,794 (18.09%). Fund 60- Restricted Donations received a donation of \$1,317,275 for the construction of the Miracle Leage of the 805 ballfield at Freedom Park, along with expenditures of \$805,686 for said ballfield.

The General Fund showed Revenues exceeded Expenses, or net increase in fund balance (calculating the assets and subtracting the liabilities and deferred inflows of resources), of \$2,454,399 (page 14 of the audit report) in fiscal year 2022-2023, \$1,942,810 for Fund 10-General Fund and \$511,589 for Fund 60-Restricted Donations.

Special Assessment District Special Revenue Fund (Fund 20)

The Special Assessment District Fund is used primarily for district-wide park landscape maintenance and to help with the payoff of the Pleasant Valley Fields COP. The Assessment District Fund showed Revenues exceeded Expenses, or net increase in fund balance, of \$68,623.

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 9 years the District has received Quimby Funds and in fiscal year 2022-2023 the District received \$3,779,680 in Quimby Fees from developers and collected \$99,854 in investment earnings. The District also made progress on some Capital Projects using Quimby fees, with total expenditures of \$144,359, leading to Revenues exceeding Expenses, or net increase in fund balance, of \$3,735,175.

Nonmajor Governmental Funds (Funds 40 and 50)

Park Impact Fees Fund 40: On June 23, 2021, the City of Camarillo added Chapter 16.52 to the Camarillo Municipal Code. Chapter 16.52 establishes Park Impact Fees to any new residential construction, not subject to a subdivision, and new or expanded non-residential construction within the city. Revenues generated through Park Impact Fees cannot be used for the operation of parks or personnel. In fiscal year 2022-2023, the District received \$49,071 in Park Impact Fees and \$5,999 in Investment Earnings. See Supplementary Information on Pages 46 and 47.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2023

CDBG Grant Fund 50: In September of 2021, the District entered into an agreement with the City of Camarillo for U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funding. This funding is used to support food distribution for low income families. CDBG funding reimburses the District for expenditures spent on a quarterly basis. The District received \$55,391 in revenue and had expenditures of \$55,391 for Fiscal Year 2022-2023. The District also corrected prior period expenditures that were incorrectly allocated to Fund 50. See Supplementary Information on Pages 46 and 47.

CAPITAL ASSETS AND DEBT ADMINISTRATION

See Accompanying Information on Pages 27 and 28

Capital Assets (net of accumulated depreciation)
June 30,

	<u>2023</u>	<u>2022</u>
Land	\$ 22,732,253	\$ 22,732,253
PV Fields	14,007,861	14,007,861
Freedom Fields	2,019,161	2,019,161
Land Improvements	9,800,560	10,062,138
Assessment Assets	128,560	128,560
Buildings, Structures, Impr.	10,792,423	10,358,331
Furnitures, Fixtures, Equip.	444,367	442,941
Machinery & Heavy Equip.	553,373	498,448
Playground Equip.	1,560,891	1,242,409
Vehicles	511,271	460,051
Construction in Progress	2,362,446	1,498,009
Depreciation	<u>(24,708,137)</u>	<u>(23,731,273)</u>
Total Capital Assets, net	<u>\$ 40,205,029</u>	<u>\$ 39,718,889</u>

Long-Term Debt

The District's long-term debt as of period ending June 30, 2023 is \$19,768,246. There was a net \$2,451,314 increase from the year ended June 30, 2022, \$3,106,068 increase to the net pension liability and \$762,170 in total decreases. There are three major sources of long-term debt obligations: (1) \$11,425,000 for the development of Pleasant Valley Fields Sports Complex (2) Pension Liability of \$6,952,796 and (3) \$471,807 in Compensated Absences. See Accompanying Information on Pages 29, 30, 31, and 35.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2023

Outstanding Long-Term Debt

	June 30, <u>2023</u>		<u>2022</u>
Compensated Absences	\$ 471,807		\$ 494,358
Notes Payable-Pension Related debt	0		130,000
2017 Certificates of Participation	11,425,000		11,735,000
Certificates of Participation Premium	59,460		62,314
Other Post-Employment Benefits	859,183		1,048,532
Net Pension Liability	6,952,796		3,846,728
Total Outstanding Long-Term Debt	\$ 19,768,246		\$ 17,316,932

ECONOMIC FACTORS

The District's primary revenue source is property taxes, which continue to improve each fiscal year. The District has seen an increase in property tax revenue in fiscal year 2022-2023. While housing prices have remained steady, housing sales have slowed in the last year. Ventura County Assessor's tax appropriation for secured property showed a 5.5% increase for fiscal year 2022-2023 over the prior fiscal year. Additionally, the District has increased revenue from Charges for Services by 152.37%. The District has also increased personnel spending by 23.14% and services and supplies spending by 5.6%, these increases being the result of the District increasing program offerings, increased facility rentals, and filling of all District staff vacancies.

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 District continues to see significant increases in Liability Insurance premiums (30.3% increase in Fiscal Year 2023-2024) and CalPERS Unfunded Liability.

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 2023-2024 the District's minimum payment to CalPERS will be \$582,241. This payment increased from the prior year of \$508,376. The District will decide for the Fiscal Year 2024-2025 budget if they will continue to pay off the 2@60 and the 2@62 unfunded liability annually, which would be a total payment of \$720,604.

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, 2023
With Comparative Totals for June 30, 2022

	Total Governmental Activities	
	2023	2022
ASSETS		
Cash and investments	\$ 19,841,964	\$ 13,368,899
Accrued interest receivable	8,757	8,758
Accounts receivable	110,999	17,485
Property taxes and assessments receivable	307,106	214,000
Lease receivable - current	66,560	
Prepaid items	14,780	5,279
Lease receivable - noncurrent	3,076,827	
Capital assets - not being depreciated	25,094,699	24,230,262
Depreciable capital assets, net of accumulated depreciation	15,110,330	15,488,627
	<u>63,632,022</u>	<u>53,333,310</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	3,452,801	1,512,059
Other postemployment benefits	222,473	248,345
Deferred charge on refunding	474,322	504,588
Total deferred outflows of resources	<u>4,149,596</u>	<u>2,264,992</u>
LIABILITIES		
Accounts payable	233,656	195,743
Accrued salaries and benefits	224,676	104,143
Unearned revenue and customer deposits	527,929	187,009
Accrued interest payable	72,520	76,515
Long-term liabilities - due in one year		
Compensated absences	47,181	49,436
Pension related debt		130,000
Certificates of participation	325,000	310,000
Certificates of participation premium	2,854	2,854
Long-term liabilities - due in more than one year		
Compensated absences	424,626	444,922
Other postemployment benefits payable	859,183	1,048,532
Certificates of participation	11,100,000	11,425,000
Certificates of participation premium	56,606	59,460
Net pension liability	6,952,796	3,846,728
	<u>20,827,027</u>	<u>17,880,342</u>
DEFERRED INFLOWS OF RESOURCES		
Leases	3,092,515	
Pensions	827,637	3,761,550
Other postemployment benefits	500,354	295,482
Total deferred inflows of resources	<u>4,420,506</u>	<u>4,057,032</u>
NET POSITION		
Net investment in capital assets	29,194,891	28,426,163
Restricted	8,905,249	4,538,492
Unrestricted	4,433,945	696,273
	<u>\$ 42,534,085</u>	<u>\$ 33,660,928</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, 2023
With Comparative Totals for Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Position	2022
		Charges for Services	Operating Contributions and Grants		
Governmental Activities:					
Recreation and park operations	\$ 8,870,313	\$ 6,261,868	\$ 162,473	\$ 1,751,709	\$ (694,263) \$ (8,112,964)
Total governmental activities	<u>\$ 8,870,313</u>	<u>\$ 6,261,868</u>	<u>\$ 162,473</u>	<u>\$ 1,751,709</u>	<u>(694,263) (8,112,964)</u>
General Revenues:					
Property taxes				8,285,029	7,623,274
Investment earnings				430,840	(2,909)
Other revenues				944,127	751,525
Total general revenues				<u>9,659,996</u>	<u>8,371,890</u>
Change in net position				8,965,733	258,926
Net position - beginning of fiscal year				33,660,928	32,242,575
Prior period adjustments				(92,576)	1,159,427
Net position - beginning of fiscal year-restated				33,568,352	33,402,002
Net position - end of fiscal year				<u>\$ 42,534,085</u>	<u>\$ 33,660,928</u>

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

PLEASANT VALLEY RECREATION AND PARK DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2023

With Comparative Totals for June 30, 2022

	General Fund	Assessment District Fund	Quimby Fund	Nonmajor Governmental Funds	Total Governmental Funds	
					2023	2022
ASSETS						
Cash and investments	\$ 11,449,954	\$ 1,144,776	\$ 7,038,985	\$ 208,249	\$ 19,841,964	\$ 13,368,899
Accrued interest receivable			8,757		8,757	8,758
Accounts receivable	84,583	620		25,796	110,999	17,485
Property taxes and assessments receivable	280,981	26,125			307,106	214,000
Lease receivable	3,143,387				3,143,387	
Due from other funds						6,741
Prepaid expenditures	14,780				14,780	5,279
Total assets	<u>\$ 14,973,685</u>	<u>\$ 1,171,521</u>	<u>\$ 7,047,742</u>	<u>\$ 234,045</u>	<u>\$ 23,426,993</u>	<u>\$ 13,621,162</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities						
Accounts payable and accrued expenditures	\$ 174,008	\$ 40,472	\$ 12,560	\$ 6,616	\$ 233,656	\$ 195,743
Accrued salaries and benefits	224,676				224,676	104,143
Deposits	89,714				89,714	25,976
Due to other funds						6,741
Unearned revenue	438,215				438,215	161,033
Total liabilities	<u>926,613</u>	<u>40,472</u>	<u>12,560</u>	<u>6,616</u>	<u>986,261</u>	<u>493,636</u>
Deferred Inflows of Resources						
Leases	3,092,515				3,092,515	
Total deferred inflows of resources	<u>3,092,515</u>				<u>3,092,515</u>	
Fund Balances						
Nonspendable:						
Prepays	14,780				14,780	5,279
Restricted:						
Specified park projects		1,131,049	7,035,182	227,429	8,393,660	4,534,792
CDBG food service						3,700
Miracle League 805 field construction	511,589				511,589	
Assigned:						
Compensated absences	471,807				471,807	494,358
Postemployment benefits payable	859,183				859,183	1,048,532
Pension-related debt						130,000
Unassigned	9,097,198				9,097,198	6,910,865
Total fund balances	<u>10,954,557</u>	<u>1,131,049</u>	<u>7,035,182</u>	<u>227,429</u>	<u>19,348,217</u>	<u>13,127,526</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 14,973,685</u>	<u>\$ 1,171,521</u>	<u>\$ 7,047,742</u>	<u>\$ 234,045</u>	<u>\$ 23,426,993</u>	<u>\$ 13,621,162</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, 2023

Total fund balances - governmental funds \$ 19,348,217

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	\$	64,913,166	
Accumulated depreciation		(24,708,137)	
			40,205,029

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. (72,520)

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	\$	(11,425,000)	
Certificates of participation premiums		(59,460)	
Compensated absences		(471,807)	
Other postemployment benefits		(859,183)	
Net pension liability		(6,952,796)	
			(19,768,246)

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. 474,322

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 are reported.

Deferred inflows of resources relating to pensions	\$	(827,637)	
Deferred inflows of resources relating to other postemployment benefits		(500,354)	
Deferred outflows of resources relating to pensions		3,452,801	
Deferred outflows of resources relating to other postemployment benefits		222,473	
			2,347,283

Total net position - governmental activities \$ 42,534,085

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, 2023
With Comparative Totals for Fiscal Year Ended June 30, 2022

	General Fund	Assessment District Fund	Quimby Fund	Nonmajor Governmental Funds	Total Governmental Funds	
					2023	2022
Revenues						
Property taxes	\$ 8,285,029	\$ -	\$ -	\$ -	\$ 8,285,029	\$ 7,623,274
Charges for services:						
Special assessments and fees		1,264,881	3,779,680		5,044,561	1,206,651
Ordinance fees				49,071	49,071	172,347
Registration and other fees	728,931				728,931	562,273
Facility and other rental fees	439,305				439,305	539,924
Operating grants and contributions	107,082			55,391	162,473	103,291
Capital grants and contributions	1,751,709				1,751,709	
Investment earnings	295,358	29,629	99,854	5,999	430,840	(2,909)
Other revenues	944,127				944,127	751,525
Total revenues	<u>12,551,541</u>	<u>1,294,510</u>	<u>3,879,534</u>	<u>110,461</u>	<u>17,836,046</u>	<u>10,956,376</u>
Expenditures						
Current:						
Salaries and benefits	5,044,465	89,455		40,471	5,174,391	4,201,963
Materials and services	3,202,228	602,676	10	9,074	3,813,988	3,611,830
Capital outlay	1,503,167		144,349	5,846	1,653,362	2,455,283
Debt service:						
Principal	130,000	310,000			440,000	550,000
Interest	217,282	223,756			441,038	467,733
Total expenditures	<u>10,097,142</u>	<u>1,225,887</u>	<u>144,359</u>	<u>55,391</u>	<u>11,522,779</u>	<u>11,286,809</u>
Excess of revenues over (under) expenditures	<u>2,454,399</u>	<u>68,623</u>	<u>3,735,175</u>	<u>55,070</u>	<u>6,313,267</u>	<u>(330,433)</u>
Fund balances - beginning of fiscal year	8,589,034	1,062,426	3,300,007	176,059	13,127,526	13,376,650
Prior-period adjustments	(88,876)			(3,700)	(92,576)	81,309
Fund balances - beginning of fiscal year, restated	<u>8,500,158</u>	<u>1,062,426</u>	<u>3,300,007</u>	<u>172,359</u>	<u>13,034,950</u>	<u>13,457,959</u>
Fund balances - end of fiscal year	<u>\$ 10,954,557</u>	<u>\$ 1,131,049</u>	<u>\$ 7,035,182</u>	<u>\$ 227,429</u>	<u>\$ 19,348,217</u>	<u>\$ 13,127,526</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, 2023

Total net change in fund balances - governmental funds \$ 6,313,267

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	\$	1,653,362	
Depreciation expense		(981,203)	
Loss on disposal of capital assets		<u>(186,019)</u>	
			486,140

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: 22,551

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. 440,000

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: 3,995

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: (41,395)

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: 1,768,587

Total change in net position - governmental activities \$ 8,965,733

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

PLEASANT VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
 June 30, 2023
 With Comparative Totals for June 30, 2022

	Part-Time Employees Retirement Trust Fund	
	2023	2022
Assets		
Cash and investments	\$ 70,534	\$ 75,286
Total assets	<u>70,534</u>	<u>75,286</u>
Net Position		
Retirement funds payable to recipients	70,534	75,286
Total net position	<u>\$ 70,534</u>	<u>\$ 75,286</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, 2023
 With Comparative Totals for Fiscal Year Ended June 30, 2022

	Part-Time Employees Retirement Trust Fund	
	2023	2022
Additions		
Contributions to retirement trust fund	\$ -	\$ -
Investment earnings	2,119	35
Total revenues	2,119	35
Deductions		
Claims paid or payable to claimant	6,871	8,586
Total deductions	6,871	8,586
Change in net position	(4,752)	(8,551)
Net position - beginning of fiscal year	75,286	83,837
Net position - end of fiscal year	\$ 70,534	\$ 75,286

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 60 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, No. 80, and No. 90.

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 (GASB) 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)

GASB Statement No. 34 defines major funds and requires that the District's major funds are identified and presented separately in the fund financial statements. All other funds, called nonmajor funds, are combined and reported in a single column in the Fund Statements as Other Governmental Funds, regardless of their fund-type.

Major funds are defined as funds that have either assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses at least ten percent of their fund-type total and at least five percent of the total for all funds. The General Fund is always a major fund. The District may also voluntarily select other funds it believes should be presented as major funds.

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 to expand, acquire, rehabilitate or develop community-servicing parks.

The District reports the following nonmajor governmental funds:

- **Park Impact Fees Fund** is used to track the Park Impact Fees collected by the District.
- **CDBG Fund** is used for the CDBG funded food service program.

The District reports the following fiduciary fund:

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

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

C. Estimates

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

D. Investments and Investment Policy

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Investments and Investment Policy (continued)

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 shared. 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.

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 fiscal 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		

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

Years of Service	Annual Accrual	Maximum Accrual
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.

PLEASANT VALLEY RECREATION AND PARK DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Deferred Outflows and Inflows of Resources (continued)

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 6, 7 and Note 11 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 Notes 6, 7, and Note 12 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.

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 or 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 fiscal year.

PLEASANT VALLEY RECREATION AND PARK DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Fund Balances (continued)

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.

N. Comparative Data/Totals Only

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

O. Other Post-Employment Benefits (OPEB)

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

P. Amortization of Loss on Refunding

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

Q. Lease Receivable

The District's lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the life of the related lease.

R. Future Accounting Pronouncements

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

Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS

Cash at June 30, 2023, consists of the following:

Cash on hand	\$ 892
Deposits held with financial institutions	11,555,407
Investments	<u>8,356,199</u>
Total cash and investments	<u>\$ 19,912,498</u>

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

Cash and investments, statement of net position	\$ 19,841,964
Cash and investments, statement of fiduciary net position	<u>70,534</u>
Total cash and investments	<u>\$ 19,912,498</u>

The District categorizes its fair value measurements within the fair value hierarchy established by U.S. 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 the Ventura County Investment Pool which is not measured under levels 1, 2, or 3..

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 table on the following page that shows the distribution of the District's investments by maturity:

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)	\$ 2,648,190	\$ 2,648,190	\$ -	\$ -	\$ -
Ventura County Investment Pool	<u>5,708,009</u>	<u>5,708,009</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 8,356,199</u>	<u>\$ 8,356,199</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 and the Ventura County Investment Pool 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)	\$ 2,648,190	N/A	\$ -	\$ -	\$ -	\$ 2,648,190
Ventura County Investment Pool	<u>5,708,009</u>	N/A	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,708,009</u>
	<u>\$ 8,356,199</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,356,199</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - CASH AND INVESTMENTS (continued)

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).

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 \$75,000,000 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.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2023, was as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions / Transfers</u>	<u>Balance June 30, 2023</u>
Non-depreciable capital assets				
Land	\$ 22,732,253	\$ -	\$ -	\$ 22,732,253
Construction in progress	1,498,009	1,193,512	(329,075)	2,362,446
Total non-depreciable capital assets	<u>\$ 24,230,262</u>	<u>\$ 1,193,512</u>	<u>\$ (329,075)</u>	<u>\$ 25,094,699</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 turf & landscaping	518,363			518,363
Freedom ball fields land improvements	452,855			452,855
Land improvements	10,062,138	86,000	(347,578)	9,800,560
Assessment assets	128,560			128,560
Buildings, structures, and improvements	10,358,331	261,940	172,152	10,792,423
Furniture, fixtures, and office equipment	442,941	5,765	(4,339)	444,367
Machinery and heavy equipment	498,448	54,925		553,373
Playground equipment	1,242,409		318,482	1,560,891
Vehicles	460,051	51,220		511,271
Total depreciable capital assets	<u>\$ 39,219,900</u>	<u>\$ 459,850</u>	<u>\$ 138,717</u>	<u>\$ 39,818,467</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 3 – CAPITAL ASSETS (continued)

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Accumulated depreciation:				
PV Fields-Buildings	\$ 1,225,560	\$ 98,702	\$ -	\$ 1,324,262
PV Fields-Land grading	256,986	20,696		277,682
PV Fields-Land improvements	1,397,756	112,571		1,510,327
PV Fields-Lighting	723,122	58,238		781,360
PV Fields-Other assets	40,790	333		41,123
PV Fields-Playground equipment	71,334	5,745		77,079
PV Fields-Turf and landscaping	2,553,936			2,553,936
Freedom ball fields	245,556	25,848		271,404
Freedom ball fields lighting	106,932	11,257		118,189
Freedom ball fields land grading	145,283	15,292		160,575
Freedom ball fields turf & landscaping	246,221	25,918		272,139
Freedom ball fields land improvements	215,099	22,648		237,747
Land Improvements	7,786,665	190,875	(28,359)	7,949,181
Assessment assets	128,560			128,560
Buildings, structures, and improvements	6,590,847	265,366	7,125	6,863,338
Furniture, fixtures, and office equipment	372,556	13,868	(4,339)	382,085
Machinery and heavy equipment	454,178	11,306		465,484
Playground equipment	778,672	81,688	21,234	881,594
Vehicles	391,220	20,852		412,072
Total accumulated depreciation	<u>23,731,273</u>	<u>981,203</u>	<u>(4,339)</u>	<u>24,708,137</u>
Total depreciable capital assets, net	<u>\$ 15,488,627</u>	<u>\$ (521,353)</u>	<u>\$ 143,056</u>	<u>\$ 15,110,330</u>
Total capital assets, net	<u>\$ 39,718,889</u>	<u>\$ 672,159</u>	<u>\$ (186,019)</u>	<u>\$ 40,205,029</u>

Depreciation expense for the fiscal year ended June 30, 2023, was \$981,203.

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 is recorded as a 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. The remaining balance was paid off this fiscal year in August 2022.

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	Principal	Interest	Total
Ending June 30,			
2024	\$ 325,000	\$ 428,519	\$ 753,519
2025	340,000	413,519	753,519
2026	350,000	403,418	753,519
2027	360,000	392,768	753,418
2028	375,000	377,993	752,993
2029-2033	2,085,000	1,682,871	3,767,871
2034-2038	2,480,000	1,274,956	3,754,956
2039-2043	3,005,000	731,100	3,736,100
2044-2046	2,105,000	128,500	2,233,500
Total	<u>\$11,425,000</u>	<u>\$ 5,833,644</u>	<u>\$17,259,395</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, 2023, there were fifty-four eligible employees, with nine 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, 2023, the District paid \$16,790 in contributions. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.

Employees Covered

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the District's plan:

Active plan members	54
Inactive plan members of beneficiaries currently receiving benefits	<u>9</u>
	<u>63</u>

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE OTHER THAN PENSIONS (continued)

OPEB Liability

The District’s OPEB Liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB Liability was determined by an actuarial valuation as of July 1, 2021 rolled forward using standard update procedures.

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

Inflation rate	2.50%
Salary increases	3.00%
Healthcare cost trend rate	5.20% for 2021- 2034, 5.00% for 2035 - 2049, 4.00% for 2050 - 2064, and 4.00% for 2065 and future years

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

Discount rate. GASB Statement No. 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 Rate Index	Municipal Bond 20 Year High Grade Discount Rate
June 30, 2023	June 30, 2022	3.69%	3.69%
June 30, 2022	June 30, 2021	1.92%	1.92%

Change in Assumptions: The discount rate used to calculate OPEB liability was changed from 1.92% to 3.69% from the measurement period ending June 30, 2021 to the measurement period ending June 30, 2022.

	<u>Total OPEB Liability</u>
Balance at June 30, 2022 (Valuation Date July 1, 2021)	<u>\$ 1,048,532</u>
Changes recognized for the measurement period:	
Service cost	81,083
Interest cost	21,394
Changes of assumptions	(261,028)
Benefit payments	<u>(30,798)</u>
Net Changes	<u>(189,349)</u>
Balance at June 30, 2023 (Measurement Date June 30, 2022)	<u>\$ 859,183</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS PAYABLE OTHER THAN PENSIONS (continued)

Changes in the OPEB Liability

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the total 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 (2.69%) or 1 percentage point higher (4.69%) than the current discount rate:

	1% Decrease (2.69%)	Discount Rate (3.69%)	1% Increase (4.69%)
Total OPEB Liability	\$ 995,352	\$ 859,183	\$ 746,690

Sensitivity of the OPEB liability to changes in the healthcare cost trend rates. The following presents the total 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:

	1% Decrease (4.20% Decreasing to 3.00%)	Trend Rate (5.20% Decreasing to 4.00%)	1% Increase (6.20% Decreasing to 5.00%)
Total OPEB Liability	\$ 708,899	\$ 859,183	\$ 1,056,743

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

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$93,918. As of the fiscal year ended June 30, 2023, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 16,166	\$ -
Difference between expected and actual experience	281	151,310
Change in assumptions	206,026	349,044
	<u>\$ 222,473</u>	<u>\$ 500,354</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. \$16,166 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 OPEB liability in the fiscal year ended June 30, 2024.

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

Fiscal year ending June 30,	Amount
2024	\$ (30,908)
2025	(30,908)
2026	(30,908)
2027	(24,118)
2028	(15,156)
Thereafter	(162,049)
	<u>\$ (294,047)</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, 2023, are summarized as follows:

	Miscellaneous		
	Prior to March 12, 2011	March 12, 2011 through December 31, 2012	On or after January 1, 2013
Hire Date			
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	50-63	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	8.00%	7.00%	6.75%
Required employer contribution rates	11.59% + \$525,868	8.63% + \$2,202	7.47% + \$2,856

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 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 \$1,105,354 for the fiscal year ended June 30, 2023.

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

At June 30, 2023, the District reported a liability of \$6,952,796 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 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, 2022, the District’s proportion was 0.20259% and at June 30, 2021 the District’s proportion was 0.14859%, a decrease of 0.05400%.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 7 – PENSION PLAN (continued)

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

For the fiscal year ended June 30, 2023, the District recognized pension credit of \$663,234. 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, 2023, 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	\$ 139,626	\$ 93,515
Changes in assumptions	712,459	
Net difference between projected and actual earnings on retirement plan investments	1,273,567	
Changes in proportion and differences between District contributions and proportionate share of contributions		179,660
Adjustment due to differences in proportion	221,795	554,462
District contributions subsequent to the measurement date	1,105,354	
	<u>\$ 3,452,801</u>	<u>\$ 827,637</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. \$1,105,354 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, 2024.

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

Fiscal Year Ending June 30,	Amount
2024	\$ 298,364
2025	331,612
2026	110,876
2027	778,958
	<u>\$ 1,519,810</u>

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	Miscellaneous June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality	Derived using CalPERS' Membership Data for all Funds (1)
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities are based on the 2021 CalPERS' Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS' Experience Study and Review of Actuarial

NOTE 7 – PENSION PLAN (continued)

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

Changes in Assumptions

The discount rate changed from 7.15% to 6.90% and the inflation rate changed from 2.50% to 2.30%.

Long-term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points. The expected real rates of return by asset class are as follows:

Asset Class	New Strategic Allocation	Real Return (a,b)
Global Equity - cap-weighted	30.0%	4.45%
Global Equity - non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporations	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	<u>100.0%</u>	

(a) An expected inflation of 2.30% was used for this period.

(b) Figures are based on the 2021 Asset Liability Management Study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS' Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 7 – PENSION PLAN (continued)

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

Subsequent Events (Continued)

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS' Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions are reflected in the GASB Statement No. 68 accounting valuation reports for the June 30, 2022, measurement date.

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 6.90 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 (5.90 percent) or 1 percentage point higher (7.90 percent) than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
District's proportionate share of the net pension plan liability	\$ 10,196,106	\$ 6,952,796	\$ 4,284,357

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, 2023, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2023.

NOTE 8 – LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the fiscal year ended June 30, 2023:

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023	Due within One year
Compensated absences	\$ 494,358	\$ 107,416	\$ (129,967)	\$ 471,807	\$ 47,181
Notes payable - pension related debt	130,000		(130,000)		
2017 Certificates of participation	11,735,000		(310,000)	11,425,000	325,000
Certificates of participation premium	62,314		(2,854)	59,460	2,854
Other post employment benefits	1,048,532		(189,349)	859,183	
Net pension liability	3,846,728	3,106,068		6,952,796	
Total	<u>\$ 17,316,932</u>	<u>\$ 3,213,484</u>	<u>\$ (762,170)</u>	<u>\$19,768,246</u>	<u>\$ 375,035</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.

NOTE 9 – DEFERRED COMPENSATION SAVINGS PLAN – FULL-TIME EMPLOYEES (Continued)

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, 2023 was \$1,512,957 and \$153,169 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 or her interest in benefits under the Plan is not subject to attachment, garnishment or other legal process. Currently, one retired employee is receiving monthly benefit check from this Plan and three retired employees are receiving an annual benefit.

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

NOTE 11 – DEFERRED OUTFLOWS OF RESOURCES-REFUNDING OF DEBT

At June 30, 2023, 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:

	Governmental
	Activities
Deferred charge of refunding	\$ 474,322

NOTE 12 – LEASE RECEIVABLE

In March 2003, the District entered into a 40 year lease with New Cingular Wireless PCS, LLC to lease property at 5901 Mission Oaks Blvd, Camarillo. An initial lease receivable of \$215,346 was recorded. The lessee is required to make monthly payments of \$1,734 as of June 30, 2023 that increase by CPI but no more than 3% annually. The lease was valued with the City's incremental borrowing rate at the time of 3.0%.

In August 2006, the District entered into a 30 year lease with New Cingular Wireless PCS, LLC to lease property at 1030 Temple Ave, Camarillo. An initial lease receivable of \$1,153,739 was recorded. The lessee is required to make monthly payments of \$3,927 as of June 30, 2023 that increase by the greater of CPI or 4% annually. On August 1, 2026 the monthly payment will reset to \$4,200 and increase annually by CPI but no more than 8% and no less than 4%. The lease was valued with the City's incremental borrowing rate at the time of 3.0%.

NOTE 12 – LEASE RECEIVABLE (Continued)

In May 2009, the District entered into a 20 year lease with T-Mobile USA, Inc to lease property at 5501 Mission Oaks Blvd, Camarillo. An initial lease receivable of \$288,829 was recorded. The lessee is required to make monthly payments of \$3,595 as of June 30, 2023 that increase by CPI or 4% annually, whichever is greater. The lease was valued with the City's incremental borrowing rate at the time of 3.0%.

In March 2023, the District entered into a 30 year lease with DISH Wireless, LLC to lease property at 5501 Mission Oaks Blvd, Camarillo. An initial lease receivable of \$1,553,437 was recorded. The lessee is required to make monthly payments of \$3,800 as of June 30, 2023 that increase by CPI or 4% annually, whichever is greater. The lease was valued with the City's incremental borrowing rate at the time of 3.0%.

NOTE 13 – 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, 2023, 2022, and 2021. 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, 2023, 2022, and 2021.

NOTE 14 – 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.

Construction

The District has a construction project in construction in progress as of June 30, 2023 for the construction of a field for Miracle League 805. Through the fiscal year ended June 30, 2023, the construction was funded by local donations of \$1,308,170 and \$805,673 has been spent on the project. When adjusted for interest income and other fees paid, a balance of \$511,589 is available for reimagining construction as of June 30, 2023.

NOTE 15 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment of (\$92,576) was made to the statement of activities which includes (\$75,286) for the Part-Time Employees Retirement Trust Fund that was erroneously included in the prior balance, (\$17,290) in cleanup of various old receivable, prepaid expenditure, and payroll liability balances. In addition, a prior period adjustment was made of \$3,700 to the General Fund and (\$3,700) to the CDBG Fund to adjust for extra expenditures that should have been recorded in the CDGB Fund in the prior fiscal year which amounted to a net prior period adjustment of (\$88,876) in the General Fund.

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, 2023

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Property taxes	\$ 7,634,345	\$ 7,634,345	\$ 8,285,029	\$ 650,684
Charges for services:				
Registration and other fees	551,006	622,211	728,931	106,720
Facility and other rental fees	440,967	440,967	439,305	(1,662)
Operating grants and contributions	72,000	72,000	107,082	35,082
Capital grants and contributions		1,751,709	1,751,709	
Investment earnings	9,893	106,893	295,358	188,465
Other revenues	235,100	503,742	944,127	440,385
Total revenues	<u>8,943,311</u>	<u>11,131,867</u>	<u>12,551,541</u>	<u>1,419,674</u>
Expenditures				
Current:				
Salaries and benefits	4,927,145	5,210,526	5,044,465	166,061
Materials and services	3,510,655	3,244,858	3,202,228	42,630
Capital outlay	862,500	1,772,244	1,503,167	269,077
Debt service:				
Principal	130,000	130,000	130,000	
Interest	220,453	220,453	217,282	3,171
Total expenditures	<u>9,650,753</u>	<u>10,578,081</u>	<u>10,097,142</u>	<u>480,939</u>
Net change in fund balance	<u>(707,442)</u>	<u>553,786</u>	<u>2,454,399</u>	<u>1,900,613</u>
Fund balances - beginning of fiscal year	8,589,034	8,589,034	8,589,034	
Prior-period adjustment			(88,876)	(88,876)
Fund balances - beginning of fiscal year, restated	<u>8,589,034</u>	<u>8,589,034</u>	<u>8,500,158</u>	<u>(88,876)</u>
Fund balance - end of fiscal year	<u>\$ 7,881,592</u>	<u>\$ 9,142,820</u>	<u>\$ 10,954,557</u>	<u>\$ 1,811,737</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT

SPECIAL REVENUE FUND - ASSESSMENT DISTRICT FUND

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

For Fiscal Year Ended June 30, 2023

	Assessment District Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Charges for services:				
Special assessments	\$ 1,251,393	\$ 1,251,393	\$ 1,264,881	\$ 13,488
Property taxes	238	238		(238)
Investment earnings		12,000	29,629	17,629
Total revenues	<u>1,251,631</u>	<u>1,263,631</u>	<u>1,294,510</u>	<u>30,879</u>
Expenditures				
Current:				
Salaries and benefits	31,984	90,984	89,455	1,529
Materials and services	661,565	630,564	602,676	27,888
Debt service:				
Principal	310,000	310,000	310,000	
Interest	219,760	219,760	223,756	(3,996)
Total expenditures	<u>1,223,309</u>	<u>1,251,308</u>	<u>1,225,887</u>	<u>25,421</u>
Net change in fund balance	28,322	12,323	68,623	56,300
Fund balance - beginning of fiscal year	<u>1,062,426</u>	<u>1,062,426</u>	<u>1,062,426</u>	
Fund balance - end of fiscal year	<u>\$ 1,090,748</u>	<u>\$ 1,074,749</u>	<u>\$ 1,131,049</u>	<u>\$ 56,300</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT
SPECIAL REVENUE FUND - QUIMBY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For Fiscal Year Ended June 30, 2023

	Quimby Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Charges for services:				
Special assessments and fees	\$ -	\$ 3,466,172	\$ 3,779,680	\$ 313,508
Investment earnings	5,125	45,125	99,854	54,729
Total revenues	<u>5,125</u>	<u>3,511,297</u>	<u>3,879,534</u>	<u>368,237</u>
Expenditures				
Current:				
Materials and services		10	10	
Capital outlay	1,400,000	2,908,052	144,349	2,763,703
Total expenditures	<u>1,400,000</u>	<u>2,908,062</u>	<u>144,359</u>	<u>2,763,703</u>
Net change in fund balance	(1,394,875)	603,235	3,735,175	3,131,940
Fund balance - beginning of fiscal year	<u>3,300,007</u>	<u>3,300,007</u>	<u>3,300,007</u>	
Fund balance - end of fiscal year	<u>\$ 1,905,132</u>	<u>\$ 3,903,242</u>	<u>\$ 7,035,182</u>	<u>\$ 3,131,940</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, 2023

Reporting Period	2023	2022	2021	2020
Total OPEB liability				
Service cost	\$ 81,083	\$ 80,062	\$ 37,974	\$ 31,909
Interest on the total OPEB liability	21,394	26,119	30,962	33,481
Actual and expected experience difference		(93,737)	380	(100,820)
Changes in assumptions	(261,028)	(50,517)	216,690	71,218
Benefit payments	(30,798)	(30,193)	(31,425)	(13,465)
Net change in total OPEB liability	\$ (189,349)	\$ (68,266)	\$ 254,581	\$ 22,323
Total OPEB liability-beginning	1,048,532	1,116,798	862,217	839,894
Total OPEB liability-ending	\$ 859,183	\$ 1,048,532	\$ 1,116,798	\$ 862,217
Covered Payroll	\$ 2,283,496	\$ 2,346,838	\$ 2,386,027	\$ 2,356,224
Total OPEB Liability as a percentage of covered payroll	37.63%	44.68%	46.81%	36.59%
Reporting Period	2019	2018		
Total OPEB liability				
Service cost	\$ 32,780	\$ 37,677		
Interest on the total OPEB liability	31,031	26,847		
Actual and expected experience difference		(15,167)		
Changes in assumptions	(51,070)	(107,163)		
Benefit payments	(13,532)	(11,571)		
Net change in total OPEB liability	\$ (791)	(69,377)		
Total OPEB liability-beginning	840,685	910,062		
Total OPEB liability-ending	\$ 839,894	\$ 840,685		
Covered Payroll	\$ 2,474,831	\$ 2,491,745		
Total OPEB Liability as a percentage of covered payroll	33.94%	33.74%		

Notes to Schedule:

The discount rate was changed from 1.92% to 3.69% for the June 30, 2022 measurement date.

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

PLEASANT VALLEY RECREATION AND PARK DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The District's contributions for the fiscal year ended June 30, 2023 was \$16,166. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2023, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2022 was \$16,790. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2022, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2021 was \$30,193. 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 Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2020 was \$31,425. 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 Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2019 was \$13,465. 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 Statement No. 75's Required Supplementary Information requirements.

The District's contributions for the fiscal year ended June 30, 2018 was \$13,532. 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 Statement No. 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, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability	0.06019%	0.07113%	0.04956%	0.05503%	0.05442%
Proportionate share of the net pension liability	\$ 6,952,796	\$ 3,846,728	\$ 5,392,757	\$ 5,638,791	\$ 5,244,080
Covered payroll	\$ 2,272,644	\$ 2,304,893	\$ 2,311,561	\$ 2,397,349	\$ 2,491,745
Proportionate share of the net pension liability as percentage of covered payroll	305.93%	166.89%	233.30%	235.21%	210.46%
Plan's total pension liability	\$ 49,525,975,138	\$ 46,174,942,264	\$ 43,702,930,887	\$ 41,426,453,489	\$ 38,944,855,364
Plan's fiduciary net position	\$ 37,975,170,163	\$ 40,766,653,876	\$ 32,822,501,335	\$ 31,179,414,067	\$ 29,308,589,559
Plan fiduciary net position as a percentage of the total pension liability	76.68%	88.29%	75.10%	75.26%	75.26%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability	0.04712%	0.05434%	0.05172%	0.04365%	
Proportionate share of the net pension liability	\$ 4,673,053	\$ 4,701,684	\$ 3,550,158	\$ 2,715,962	
Covered payroll	\$ 2,333,876	\$ 2,100,839	\$ 2,058,236	\$ 2,127,640	
Proportionate share of the net pension liability as percentage of covered payroll	200.23%	223.80%	172.49%	127.65%	
Plan's total pension liability	\$ 37,161,348,332	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631	
Plan's fiduciary net position	\$ 27,244,095,376	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515	
Plan fiduciary net position as a percentage of the total pension liability	73.31%	74.06%	78.40%	79.82%	

Notes to Schedule:

Changes in assumptions

In the reporting fiscal year ended June 30, 2023, the discount rate was reduced from 7.15% to 6.90% and price inflation was reduced from 2.50% to 2.30%.

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

PLEASANT VALLEY RECREATION AND PARK DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution (actuarially determined)	\$ 755,354	\$ 713,551	\$ 656,136	\$ 553,145	\$ 365,356
Contribution in relation to the actuarially determined contributions	<u>(1,105,354)</u>	<u>(713,551)</u>	<u>(656,136)</u>	<u>(553,145)</u>	<u>(365,356)</u>
Contribution deficiency (excess)	<u>\$ (350,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,737,372	\$ 2,272,644	\$ 2,304,893	\$ 2,311,561	\$ 2,397,349
Contributions as a percentage of covered payroll	27.59%	31.40%	28.47%	23.93%	15.24%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Contractually required contribution (actuarially determined)	\$ 367,229	\$ 364,537	\$ 347,493	\$ 273,584	
Contribution in relation to the actuarially determined contributions	<u>(367,229)</u>	<u>(364,537)</u>	<u>(347,493)</u>	<u>(273,584)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 2,491,745	\$ 2,333,876	\$ 2,100,839	\$ 2,058,236	
Contributions as a percentage of covered payroll	14.74%	15.62%	16.54%	13.29%	

Notes to Schedule:

Changes in assumptions

In the reporting fiscal year ended June 30, 2023, the discount rate was reduced from 7.15% to 6.90% and price inflation was reduced from 2.50% to 2.30%.

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

SUPPLEMENTARY INFORMATION

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2023

	Special Revenue Funds		Total Nonmajor Special Revenue Funds
	Park Impact Fees Fund	CDBG Fund	
ASSETS			
Cash and investments	\$ 227,429	\$ (19,180)	\$ 208,249
Accounts receivable		25,796	25,796
Total assets	<u>\$ 227,429</u>	<u>\$ 6,616</u>	<u>\$ 234,045</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	\$ -	\$ 6,616	\$ 6,616
Total liabilities		<u>6,616</u>	<u>6,616</u>
Fund Balances			
Restricted:			
Specified park projects	227,429		227,429
Total fund balances	<u>227,429</u>		<u>227,429</u>
Total liabilities and fund balances	<u>\$ 227,429</u>	<u>\$ 6,616</u>	<u>\$ 234,045</u>

PLEASANT VALLEY RECREATION AND PARK DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED JUNE 30, 2023

	Special Revenue Funds		Total Nonmajor Special Revenue Funds
	Park Impact Fees Fund	CDBG Fund	
Revenues			
Charges for services:			
Ordinance fees	\$ 49,071	\$ -	\$ 49,071
Intergovernmental grants and contributions		55,391	55,391
Investment earnings	5,999		5,999
Total revenues	<u>55,070</u>	<u>55,391</u>	<u>110,461</u>
Expenditures			
Current:			
Salaries and benefits		40,471	40,471
Materials and services		9,074	9,074
Capital outlay		5,846	5,846
Total expenditures		<u>55,391</u>	<u>55,391</u>
Net change in fund balances	<u>55,070</u>		<u>55,070</u>
Fund balances - beginning of fiscal year	172,359	3,700	176,059
Prior-period adjustment		(3,700)	(3,700)
Fund balances - beginning of fiscal year, restated	<u>172,359</u>		<u>172,359</u>
Fund balances - end of fiscal year	<u>\$ 227,429</u>	<u>\$ -</u>	<u>\$ 227,429</u>



Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities, each major fund, and the aggregate remaining fund information of Pleasant Valley Recreation and Park District (the District), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Pleasant Valley Recreation and Park District’s basic financial statements and have issued our report thereon dated February 12, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pleasant Valley Recreation and Park District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Levy & Hartzheim LLP

Santa Maria, California
February 12, 2024

February 12, 2024

To the Board of Directors
Pleasant Valley Recreation and Park District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pleasant Valley Recreation and Park District as of and for the fiscal year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 12, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Pleasant Valley Recreation and Park District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting Pleasant Valley Recreation and Park District's financial statements was:

Management's estimate of the useful lives of capital assets is based on experience with other capital assets and on their standard table of useful lives. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net other postemployment benefits (OPEB) liability and deferred inflows and outflows related to OPEB are based on the actuary's expertise and experience. We evaluated the key factors and assumptions used to develop the OPEB liability and deferred inflows and outflows related to OPEB in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and deferred inflows and outflows related to pension are based on the CalPERS actuary's expertise and experience. We evaluated the key factors and assumptions used to develop the net pension liability and deferred inflows and outflows related to pension in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 12, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Pleasant Valley Recreation and Park District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Moss, Levy & Hartzheim LLP

Santa Maria, California

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Matthew Parker, Park Services Manager

DATE: March 6, 2024

**SUBJECT: CONSIDERATION AND APPROVAL OF REJECTION
OF BID AWARD FOR THE POOL DECK RESURFACING
AT THE PLEASANT VALLEY AQUATIC CENTER**

BACKGROUND

During the FY 2023-2024 budget workshops, the Board of Directors (Board) was presented with a list of Capital Improvement Projects (CIP) for the coming year by Staff. One of the top priorities identified by Staff was the resurfacing of the decking at the Pleasant Valley Aquatic Center (Aquatic Center). The urgency stemmed from safety concerns related to slip, trip, and fall hazards associated with the condition and slickness of the concrete pool decking, dating back to the 2007 pool renovation/remodel.

Recognizing the critical need for improvement, the Aquatic Center's pool deck replacement was identified as a high-priority project in the CIP for this current fiscal year. The adopted FY 2023-2024 Budget designates \$100,000 from the General Fund for this project. Despite efforts, the pool deck has lost its original slip resistance due to the wear and chemical erosion from the constant contact with the chlorinated pool water. Staff has tried numerous techniques, from acid washing to using degreasers with abrasive scrubbers, with no success.

In evaluating several options for pool deck resurfacing, including consultation with other aquatic facility operators and concrete coating professionals, Staff is recommending a two-part polyurethane coating system with fine aggregate texture for slip resistance. This option is the most cost-effective and practical from an application standpoint, allowing the product to be applied with roll coating applicators, avoiding the need to drain the pool. This option not only reduces the downtime of the pool's programming but also saves the District the additional cost of having to refill the pool upon completion of the resurfacing.

ANALYSIS

At the January 6, 2024 Board Meeting, the Board approved the Request for Proposal and Bid Specifications for the resurfacing of the pool deck. Staff held a mandatory job walk on January 24, 2024, which two contractors attended. Bids were due February 9, 2024, and only one contractor submitted a bid. National Pools, Inc.'s bid was \$92,800 with a 10% contingency for a total of \$102,080; this would put the project over the allocated budget amount of \$100,000. Staff is recommending the bid be rejected due to being over budget and low bid submittal. Staff is proposing to release another Request for Proposal.

FISCAL IMPACT

The Board of Directors allocated \$100,000 in the Fiscal Year 2023-2024 Capital Budget for this project.

STRATEGIC PLAN COMPLIANCE

Meets 2021-2026 Strategic Plan Goal and Strategy:

- 3.1: Renovate and modernize existing parks and recreation 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.

RECOMMENDATION

It is recommended that the Board of Directors reject the sole bid by National Pool, Inc. for the resurfacing of the pool deck at the Pleasant Valley Aquatic Center.

ATTACHMENTS

- 1) Received Bid Packet (21 pages)

BID FORM

FIRM NAME: NATIONAL POOLS INC DBA NPI CONCRETE _____

POINT OF CONTACT: CYNTHIA C ZARATE _____

ADDRESS: 15439 MONTE ST SYLMAR CA 91342 _____

TELEPHONE NUMBER: 818-367-9340 _____

FAX NUMBER: _____

FOR THE

PV POOL DECK RESURFACING PROJECT

SPEC NO. PVPD23-24

FISCAL YEAR 2023-2024

PLEASANT VALLEY RECREATION & PARK DISTRICT

BID FOR THE
PV POOL DECK RESURFACING PROJECT

SPEC NO. PVPD23-24

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 “**PV POOL DECK RESURFACING PROJECT, SPEC NO. PVPD23-24**” 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, 2021 Edition):

CYCubic yard
EAEach
LF.....Linear foot
LS.....Lump sum
SF.....Square 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 “**PV POOL DECK RESURFACING PROJECT, SPEC NO. PVPD23-24**”, 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

**PV POOL DECK RESURFACING PROJECT
SPEC NO. PVPD23-24**

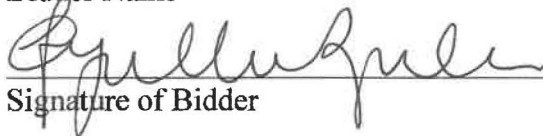
BID SCHEDULE

ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY	UNIT	UNIT COST	TOTAL ITEM AMOUNT	NOTE
1.	MOBILIZATION, INSURANCE AND BONDS	1	LS	10,000	10,000	GENERAL CONDITIONS
2.	PRESSURE WASH AND PREPARATION OF POOL DECK	5,100	SQFT	2.00	10,200	
3.	CAST IN PLACE REMOVAL AND PATCH	1	LS	1,200	1,200	
4.	RESURFACE POOL DECK	5,100	SQFT	14.00	71,400	
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						

ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY	UNIT	UNIT COST	TOTAL ITEM AMOUNT	NOTE
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
TOTAL BID AMOUNT IN FIGURES					\$ 92,800	
TOTAL BID AMOUNT IN WORDS <u>NINETY TWO THOUSAND EIGHT HUNDRED DOLLARS</u>						

NATIONAL POOLS INC DBA NPI CONCRETE

Bidder Name



Signature of Bidder

Dated 2/8/2024

RESOLUTION OF CONSTRUCTION CLAIMS

(To Be Executed By Bidder and Submitted With Bid)

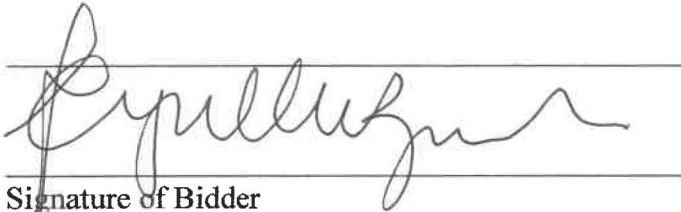
When a Public Works claim is made to the District, the District will conduct a reasonable review of the claim and, within 45 days, provide the claimant with a written statement identifying what portion of the claim is disputed and what portion is undisputed and both parties shall work to resolve the 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.

National Pools Inc dba NPI Concrete

Bidder Name



Signature of Bidder

Dated 2/8/2024

BID BOND
(10% of the Bid Amount)

KNOW ALL MEN BY THESE PRESENTS that we National Pools, Inc dba NPI Concrete as Principal, hereinafter referred to as "Contractor" and The Ohio Casualty Insurance Company as Surety, are held and firmly bound unto the Pleasant Valley Recreation & Park District, hereinafter called the "District," in the sum of 10% of Bid Amount Dollars (\$ 10% of Bid), 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 PV Pool Deck Resurfacing 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 5th day of February, 2024, 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:

National Pools, Inc dba NPI Concrete
(Contractor)

15439 Monte St.
(Address)

Sylmar, CA 91342



(By) Cynthia Zarate

(Title) President

ATTEST:

The Ohio Casualty Insurance Company
(Surety)

175 Berkeley St.
(Address)

Boston, MA 02116



Joseph Castano
(By) 

Attorney In Fact
(Title)

(To be filled in by Surety):

The rate of premium on this bond is \$ _____ per thousand.

The total amount of premium charged is \$ no charge for bid bonds

NOTARY PUBLIC ATTACH CALIFORNIA ALL-PURPOSE ACKNOWLEDGEMENT

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 Los Angeles)

On FEBRUARY 8, 2024 before me, VISHAL ROY (Notary Public)
(insert name and title of the officer)

personally appeared CYNTHIA ZARATE,
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)



Principal: National Pools, Inc dba NPI Concrete
 Agency Name: Smart Choice (BLSC) Bond Number: BID-0022352
 Obligor: Pleasant Valley Recreation & Park District
 Bid Bond Amount: (10% of Bid Amount) Ten Percent of Bid Amount

KNOW ALL PERSONS BY THESE PRESENTS: that The Ohio Casualty Insurance Company, a corporation duly organized under the laws of the State of New Hampshire (herein collectively called the "Company"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint **JOSEPH CASTANO** in the city and state of **Greensboro, NC**, each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Company in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Company and the corporate seal of the Company has been affixed thereto this 28th day of March, 2021.



The Ohio Casualty Insurance Company

By: *David M. Carey*
 David M. Carey, Assistant Secretary

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

For bond and/or Power of Attorney (POA) verification inquiries, contact Liberty Mutual Surety at 1-800-441-1111.

STATE OF PENNSYLVANIA ss
 COUNTY OF MONTGOMERY

On this 28th day of March, 2021, before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of The Ohio Casualty Insurance Company and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal
 Teresa Pastella, Notary Public
 Montgomery County
 My commission expires March 28, 2025
 Commission number 1126044
 Member, Pennsylvania Association of Notaries

By: *Teresa Pastella*
 Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-law and Authorizations of The Ohio Casualty Insurance Company, which is now in full force and effect reading as follows:

ARTICLE IV – OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

Certificate of Designation – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature or electronic signatures of any assistant secretary of the Company or facsimile or mechanically reproduced or electronic seal of the Company, wherever appearing upon a certified copy of any power of attorney or bond issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, of The Ohio Casualty Insurance Company do hereby certify that this power of attorney executed by said Company is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Company this 5th day of February, 2024.



By: *Renee C. Llewellyn*
 Renee C. Llewellyn, Assistant Secretary



SURETY NOTARY ACKNOWLEDGMENT


State of _____)

County of _____)

On _____ before me, _____, personally appeared JOSEPH CASTANO, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

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

WITNESS my hand and official seal.

see attached loose certificate


Signature _____

Notary Public residing at: _____

My commission expires: _____

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 Los Angeles)

On 2/5/2024 before me, Letisia Aguilar Bello, Notary Public
Date Here Insert Name and Title of the Officer

personally appeared Joseph D. Castano
Name(s) of Signer(s)

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

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Bid Deed (National Pools) Document Date: 2/5/2024

Number of Pages: 4 Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

Corporate Officer — Title(s): _____

Partner — Limited General

Individual Attorney in Fact

Trustee Guardian or Conservator

Other: _____

Signer Is Representing: _____

Signer's Name: _____

Corporate Officer — Title(s): _____

Partner — Limited General

Individual Attorney in Fact

Trustee Guardian or Conservator

Other: _____

Signer Is Representing: _____

INFORMATION REQUIRED OF BIDDERS

The bidder is required to supply the following information.

(Additional sheets may be attached if necessary.)

(1) Address: 15439 MONTE ST SYLMAR CA 91342

(2) Telephone: 818-367-9340

(3) Type of Firm: CORPORATION
(Individual, Partnership, or Corporation)

(4) Contractor's State License Classification B, C8, C46, C53 Expiration date 6/30/2024

(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 (x), Hispanic (), Female (), Other (Specify) _____.

(7) List the names and addresses of all members of the firm, or names and titles of all officers of the corporation.
LUIS C QUIRARTE-PRESIDENT- 9628 CLAIRE AVE NORTHRIDGE,CA 91324
CYNTHIA C ZARATE-OFFICER-9628 CLAIRE AVE NORTHRIDGE CA 91342

(8) Number of years of experience as a Contractor in construction work. 16

(9) List at least three (3) completed similar projects completed in the last 24 months:

Contract Amount	Class of Work	Date Completed	Name, Contact, Address and Telephone No. of Client
<u>\$ 134,000</u>	<u>POOL/POOL DECK</u>	<u>4/23/2023</u>	<u>MICOL GREEN 206-499-4672 1339 CORONADO TERACE</u>
Contract Amount	Class of Work	Date Completed	Name, Contact, Address and Telephone No. of Client
<u>\$ 97,000</u>	<u>POOL DECK</u>	<u>1/20/2024</u>	<u>JEREMY TAYLOR LANDSCAPES 310-963-7973 1801 MANDAVILLE CANYON</u>
Contract Amount	Class of Work	Date Completed	Name, Contact, Address and Telephone No. of Client
<u>\$ 189,000</u>	<u>POOL/POOL DECK</u>	<u>5/30/2023</u>	<u>SAMUEL MEMBASSER ARCHITECT 310-633-1048 20000 VINTAGE ST</u>

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

LUIS C QUIRARTE

Date of Inspection: 1/24/2024

(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: _____

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: _____

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: _____
ADDRESS: _____
EQUIPMENT TO BE PROVIDED: _____

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: _____

(b) Name of person or group: _____

(c) Job involved (if applicable): _____

(d) Nature of threats: _____

(e) Additional comments: _____

(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 Los Angeles) ss.

Cynthia C Zarate, being first duly sworn, deposes
Name

and says that he or she is Officer of National Pools Inc dba NPI Concrete,
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.

963509-B

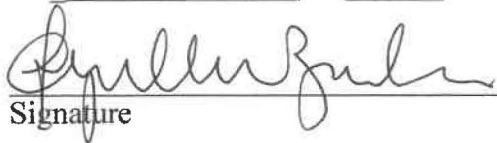
Contractor's State License Number and Classification
6/30/2024

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: Northridge, Los Angeles, California
(City and County, State)

on February 8th, 2024.


Signature

963509-B

State License Number and Classification

15439 Monte St Sylmar CA 91342

Street Address City State Zip Code

Telephone Number 818-367-9340

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 Los Angeles)

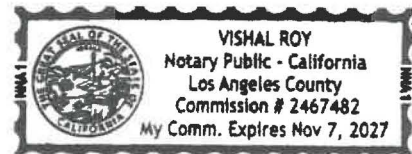
On FEBRUARY 8, 2024 before me, VISHAL ROY (Notary Public)
(insert name and title of the officer)

personally appeared CYNTHIA C ZARATE,
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 officer of National Pools Inc dba NPI Concrete, 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 2/8/2024 [date], at Los Angeles [city], California [state].

PV Pool Deck Resurfacing Project

January 11, 2024

ADDENDUM NO. 1

The following additions and/or corrections shall become a part of the Contract Documents and Specifications for the above-named project. When submitting a proposal for the project, this Addendum shall be acknowledged, and ***a signed copy of the Addendum shall be included in the proposal package.***

Changes or clarifications are noted are BOLD and UNDERLINED

I. GENERAL

The proposer is directed to make the following corrections, deletions, and/or additions to the contract documents and contract drawings heretofore dispensed to him for the above project, and to note proposer's receipt of this addendum by number on the attached ***Addenda Acknowledgement Form:***

II. MODIFICATIONS TO PREVIOUS ADDENDA

N/A

III. PROPOSAL AND CONTRACT REQUIREMENT REVISIONS

1. Pg 6 – License requirements

CONTRACTOR'S LICENSE: At the time of “Award of the Contract”, the Prime Contractor must have a valid California State Contractor's License with a classification of “**A**” and “**B**” in accordance with provisions of California Business and Professions Code Sections 7000 through 7145 and the contractor shall warrant that it and all subcontractors are properly licensed, which includes each entity having a local business license.

IV. RFI

1. Will a class “B” license be accepted?
 - a. **Yes, the District has issued this addendum to include class “B” license holders to perform the work for the PV POOL DECK RESURFACING PROJECT SPEC NO. PVPD 23-24**

When submitting a proposal for the project, this Addendum shall be acknowledged, and a signed copy of the Addendum shall be included in the proposal package.

ADDENDUM NO. 1

PV Pool Deck Resurfacing Project

January 11, 2024


This Addendum form is a part of the Contract Documents for the above-identified project and modifies the original Specifications and Contract Documents, as noted on the following pages. Portions of the Contract, not specifically mentioned in this Addendum, remain in force. All trades affected shall be fully advised of these changes, deletions, and additions.

The proposal due date is 10:00am on February 9, 2024.

Nick Marienthal
Park Supervisor
Pleasant Valley Recreation and Park District

PROPOSER'S CERTIFICATE

I acknowledge receipt of all two (2) pages of this Addendum No. 1 and accept the aforementioned.



Proposer's Signature

2/8/24

Date

**THIS DOCUMENT TO BE SIGNED
AND SUBMITTED WITH PROPOSAL**

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 Malloy
- B. Ventura County/California Special District Association
- C. Santa Monica Mountains Conservancy
- D. Standing Committees – Finance, Long Range Planning, Policy
- E. Foundation for Pleasant Valley Recreation and Parks
- F. General Manager’s Report
- G. Board Members