

PLEASANT VALLEY RECREATION & PARK DISTRICT  
ADMINISTRATION OFFICE – ROOM #6  
1605 E. BURNLEY ST., CAMARILLO, CALIFORNIA

FINANCE COMMITTEE  
AGENDA

Wednesday, August 19, 2020

3:00 P.M.

In order to minimize the spread of COVID-19 and keep with social distancing, the meeting room will not be open to the public. To participate in the Board committee meeting from the comfort of your home or other Stay Well at Home compliant location, you may choose one of the following options:

- a. Email – If you wish to make a comment on a specific agenda item, please submit your comment via email by 1:00 pm on Wednesday, August 19, 2020 to Anthony Miller, Administrative Analyst at [amiller@pvrrpd.org](mailto:amiller@pvrrpd.org). Your email will be printed and distributed to the Finance Committee members prior to the meeting.
- b. Phone – You may call the PVRPD office at 805-482-1996, ext. #110 by 1:00 pm on Wednesday, August 19, 2020 or email [amiller@pvrrpd.org](mailto:amiller@pvrrpd.org) and provide your name, your phone number and your item of interest. You may also choose to listen to the entire meeting. PVRPD staff will call you on August 19 at 2:30 pm with instructions for participating or for making a general public comment.

1. CALL TO ORDER
2. APPROVAL OF AGENDA
3. JUNE 2020 (UNAUDITED) FINANCE REPORT
4. JULY 2020 FINANCE REPORT
5. QUARTERLY INVESTMENT REPORT FOR JUNE 30, 2020
6. RESERVE POLICY
7. COMMUNITY SERVICE ORGANIZATION FEE STRUCTURE  
DISCUSSION AND GUIDANCE
8. SPORTS FIELD LIGHTING COST RECOVERY ANALYSIS
9. ORAL COMMUNICATIONS
10. ADJOURNMENT

**Note:** 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 day preceding the Committee meeting.

**Announcement:** Should you need special assistance (*i.e.* a disability-related modification or accommodations) to participate in the Committee 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 us 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

June 2020  
Unaudited Financials

# CASH REPORT

	6/30/2020 Balance	6/30/2019 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 126,725.49	\$ 365,158.10	
457 Pension Trust Restricted	\$ 60,351.50	\$ 68,655.58	
Quimby Fee - Restricted	\$ 139,536.54	\$ 58,228.64	
Multi-Bank Securities Restricted	\$ 415,421.14	\$ 661,107.82	
Ventura County Pool - Restricted	\$ 4,544,069.90	\$ 4,370,235.38	
FCDP Checking	\$ 22,128.61	\$ 20,934.04	
<b>Total</b>	<b>\$ 5,308,233.18</b>	<b>\$ 5,544,319.56</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 919,610.35	\$ 664,434.07	
Capital Improvement	\$ 46,123.95	\$ 30,954.86	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 50,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF Capital	\$ 2,402,111.78	\$ 2,767,763.23	
Contingency - Dry Period	\$ 361,000.00	\$ 271,000.00	
Contingency - Computer	\$ 15,000.00	\$ 10,000.00	
Contingency - Repair/Oper/Admin	\$ 50,000.00	\$ 30,000.00	
<b>Total</b>	<b>\$ 3,890,087.82</b>	<b>\$ 3,841,393.90</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 76,202.20	\$ 765,989.18	
Cal Trust	\$ 953,691.04	\$ 1,433,072.41	
General Fund Checking	\$ 1,851,214.59	\$ 233,515.39	
<b>Total</b>	<b>\$ 2,881,107.83</b>	<b>\$ 2,432,576.98</b>	
<b>Total of all Funds</b>	<b>\$ 12,079,428.83</b>	<b>\$ 11,818,290.44</b>	<b>\$ 261,138.39</b>

	7/9/2020 Balance	7/31/2019 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 126,725.49	\$ 365,251.14	
457 Pension Trust Restricted	\$ 60,351.50	\$ 67,098.11	
Quimby Fee - Restricted	\$ 139,536.54	\$ 171,869.25	
Multi-Bank Securities Restricted	\$ 415,421.14	\$ 661,096.74	
Ventura County Pool - Restricted	\$ 4,544,069.90	\$ 4,191,635.37	
FCDP Checking	\$ 22,128.61	\$ 20,979.04	
<b>Total</b>	<b>\$ 5,308,233.18</b>	<b>\$ 5,477,929.65</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 919,447.37	\$ 681,274.66	
Capital Improvement	\$ 46,123.95	\$ 30,979.88	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 50,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital	\$ 2,402,111.78	\$ 2,724,443.03	
Contingency - Dry Period	\$ 361,000.00	\$ 271,000.00	
Contingency - Computer	\$ 15,000.00	\$ 10,000.00	
Contingency - Repair/Oper/Admin	\$ 50,000.00	\$ 30,000.00	
<b>Total</b>	<b>\$ 3,889,924.84</b>	<b>\$ 3,814,939.31</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 76,202.20	\$ 766,059.76	
LAIF - Contingency	\$ 1,668,000.00		
Cal Trust	\$ 453,691.04	\$ 836,862.31	
General Fund Checking	\$ 171,221.65	\$ 281,460.53	
<b>Total</b>	<b>\$ 2,369,114.89</b>	<b>\$ 1,884,382.60</b>	
<b>Total of all Funds</b>	<b>\$ 11,567,272.91</b>	<b>\$ 11,177,251.56</b>	<b>\$ 390,021.35</b>

Pleasant Valley Recreation and Park District  
Finance Report  
June 2020

	Date	Amount	
Accounts Payables:	06/2020	\$ 333,793.25	
	<b>Total</b>	<b>\$ 333,793.25</b>	
Payroll (Total Cost):	6/11/2020	\$ 114,392.64	
	6/25/2020	\$ 133,785.35	
	<b>Total</b>	<b>\$ 248,177.99</b>	
Outgoing: Online Payments			
	6/2/2020	\$ 41.95	Culligan Water
	6/2/2020	\$ 16,906.80	City Of Camarillo- Water
	6/3/2020	\$ 980.02	Southen CA Edison
	6/3/2020	\$ 16.99	Spectrum Business
	6/4/2020	\$ 29,997.94	CALPERS- Health Insurance
	6/4/2020	\$ 479.55	VSP- Vision Insurance
	6/4/2020	\$ 1,839.52	The Hartford
	6/4/2020	\$ 463.20	Aflac
	6/4/2020	\$ 83.08	SoCal Gas Co.
	6/4/2020	\$ 40.53	Southen CA Edison
	6/4/2020	\$ 2,173.08	The Guardian- Dental Insurance
	6/9/2020	\$ 13,178.62	CALPERS- Ret.- PR 06/11/2020
	6/11/2020	\$ 3,368.28	Southen CA Edison
	6/16/2020	\$ 1,455.41	Southen CA Edison
	6/5/2020	\$ 4,336.74	EJ Harrison
	6/16/2020	\$ 2,592.01	WEX (76) Fuel Purchase
	6/16/2020	\$ 192.44	Sprint
	6/22/2020	\$ 318.15	Southen CA Edison
	6/22/2020	\$ 33,121.85	City Of Camarillo- Water
	6/25/2020	\$ 13,888.11	CALPERS- Ret.- PR 06/11/2020
	6/25/2020	\$ 463.20	Aflac
	6/25/2020	\$ 53.16	SoCal Gas Co.
	6/29/2020	\$ 675.99	SoCal Gas Co.
	6/29/2020	\$ 57.47	Southen CA Edison
	6/30/2020	\$ 33.53	SoCal Gas Co.
	6/30/2020	\$ 1,015.48	Southen CA Edison
	6/30/2020	\$ 16,175.56	City Of Camarillo- Water
	<b>Total</b>	<b>\$ 143,948.66</b>	
	<b>Grand Total</b>	<b>\$ 725,919.90</b>	



**General Ledger  
Fund 10 General Fund  
June 2020 100% (Unaudited)**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Permit & Licensing Fees	7030	\$ 707.90	\$ 14,172.28	\$ 3,911.07	\$ 6,730.00	\$ 2,818.93	61.83%
State License Fee	7040	\$ -	\$ 755.00	\$ 852.50	\$ 800.00	\$ (52.50)	106.56%
Professional Services	7100	\$ -	\$ 1,400.00	\$ 3,384.13	\$ 20,000.00	\$ 16,615.87	16.92%
Legal Services	7110	\$ 12,910.50	\$ 70,458.25	\$ 92,445.94	\$ 100,000.00	\$ 7,554.06	92.45%
Typeset and Print Services	7115	\$ -	\$ 39,134.19	\$ 27,804.57	\$ 40,400.00	\$ 12,595.43	68.82%
Instructor Services	7120	\$ 559.83	\$ 151,005.63	\$ 92,938.95	\$ 137,847.00	\$ 44,908.05	67.42%
PERS Admin Fees	7125	\$ 90.18	\$ 786.05	\$ 2,048.02	\$ 1,550.00	\$ (498.02)	132.13%
Audit Services	7130	\$ 1,000.00	\$ 20,810.45	\$ 8,260.00	\$ 20,175.00	\$ 11,915.00	40.94%
Medical & Health Svcs (HR)	7140	\$ -	\$ 3,065.00	\$ 4,402.50	\$ 9,250.00	\$ 4,847.50	47.59%
Security Services	7150	\$ 4,271.87	\$ 4,147.88	\$ 5,769.96	\$ 9,530.00	\$ 3,760.04	25.73%
Entertainment Services	7160	\$ -	\$ 2,174.99	\$ 420.00	\$ 7,500.00	\$ 7,080.00	5.60%
Business Services	7180	\$ 8,033.22	\$ 88,070.75	\$ 57,097.14	\$ 84,128.00	\$ 27,030.86	67.87%
Conversion Adjustment	7185	\$ -	\$ 6,283.31	\$ (52,050.17)	\$ -	\$ 52,050.17	0.00%
Umpire/Referee Services	7190	\$ -	\$ 1,830.00	\$ 919.00	\$ 1,877.00	\$ 958.00	48.96%
Subscriptions	7210	\$ 56.00	\$ 662.27	\$ 1,748.77	\$ 4,712.00	\$ 2,963.23	37.11%
Rents & Leases - Equip	7310	\$ 4,881.66	\$ 35,673.80	\$ 19,472.96	\$ 36,750.00	\$ 17,277.04	52.99%
Bldg/Field Leases & Rental	7320	\$ -	\$ -	\$ 60.00	\$ 120.00	\$ 60.00	50.00%
Event Supplies	7410	\$ 1,712.70	\$ 1,105.59	\$ 2,699.09	\$ 2,245.00	\$ (454.09)	120.23%
Supplies	7420	\$ 42.20	\$ 6,328.70	\$ 10,035.57	\$ 9,250.00	\$ (785.57)	108.49%
Bingo Supplies	7430	\$ -	\$ 8,329.24	\$ 5,748.58	\$ 9,600.00	\$ 3,851.42	59.88%
Sporting Goods	7440	\$ -	\$ 4,708.79	\$ 4,106.08	\$ 7,900.00	\$ 3,793.92	51.08%
Arts and Craft Supplies	7450	\$ 535.74	\$ 826.02	\$ 587.13	\$ 2,430.00	\$ 1,842.87	24.16%
Training Supplies	7460	\$ -	\$ 1,701.41	\$ 764.36	\$ 2,500.00	\$ 1,735.64	30.57%
Camp Supplies	7470	\$ -	\$ 1,143.82	\$ -	\$ 2,000.00	\$ 2,000.00	0.00%
Small Tools	7500	\$ -	\$ 6,082.93	\$ 3,134.18	\$ 6,000.00	\$ 2,865.82	52.24%
Safety Supplies	7510	\$ 806.97	\$ 1,622.87	\$ 4,493.40	\$ 6,855.00	\$ 2,361.60	61.76%
Uniform Allowance	7610	\$ 1,411.58	\$ 8,064.32	\$ 8,513.98	\$ 12,450.00	\$ 3,936.02	68.39%
Safety Clothing	7620	\$ 1,002.13	\$ 2,740.66	\$ 2,439.24	\$ 6,054.00	\$ 3,614.76	40.29%
Conference&Seminar Staff	7710	\$ 540.88	\$ 12,646.43	\$ 18,717.06	\$ 27,510.00	\$ 8,792.94	68.04%
Conference&Seminar Board	7715	\$ -	\$ 495.00	\$ 545.00	\$ 4,450.00	\$ 3,905.00	12.25%
Conference&Seminar Travel Exp	7720	\$ -	\$ 9,279.46	\$ 6,075.56	\$ 13,117.00	\$ 7,041.44	46.32%
Out of Town Travel Board	7725	\$ -	\$ 2,117.54	\$ 846.72	\$ 6,556.00	\$ 5,709.28	12.92%
Private Vehicle Mileage	7730	\$ -	\$ 3,033.77	\$ 1,101.70	\$ 4,287.00	\$ 3,185.30	25.70%
Transportation Charges	7740	\$ -	\$ 150.08	\$ -	\$ -	\$ -	0.00%
Buses/Excursions	7750	\$ -	\$ 16,470.88	\$ 4,336.94	\$ 11,700.00	\$ 7,363.06	37.07%
Tuition/Book Reimbursement	7760	\$ -	\$ 1,200.00	\$ 1,268.75	\$ -	\$ (1,268.75)	0.00%
Utilities - Gas	7810	\$ 899.08	\$ 27,903.14	\$ 21,381.07	\$ 26,283.00	\$ 4,901.93	81.33%
Utilities - Water	7820	\$ 167,342.63	\$ 648,917.55	\$ 722,082.86	\$ 825,373.00	\$ 103,290.14	87.49%
Utilities - Electric	7830	\$ 19,889.49	\$ 194,476.76	\$ 163,120.77	\$ 240,864.00	\$ 77,743.23	67.72%
Airport Assessment Exp	7840	\$ -	\$ 16,345.00	\$ 14,235.00	\$ 10,000.00	\$ (4,235.00)	142.35%
Awards and Certificates	7910	\$ 1,230.00	\$ 13,127.30	\$ 12,666.67	\$ 20,995.00	\$ 8,328.33	60.33%
Meals for Staff Training	7920	\$ 629.72	\$ 3,371.11	\$ 2,464.80	\$ 2,610.00	\$ 145.20	93.37%
Employee Morale	7930	\$ -	\$ 438.77	\$ 1,170.72	\$ 3,000.00	\$ 1,829.28	39.02%
COP Debt - PV Fields	7950	\$ -	\$ 242,434.38	\$ 235,099.74	\$ 235,560.00	\$ 460.26	99.80%
Reserve Vehicle Fleet	7970	\$ 833.33	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	100.00%
Reserve Computer Fleet	7971	\$ 416.67	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	100.00%
Reserve Dry Period	7973	\$ 7,500.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ -	100.00%
Reserve Repair/Oper/Admin	7975	\$ 1,666.67	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	100.00%
COVID-19 REFUNDS	8112	\$ 14,373.00	\$ -	\$ 97,465.32	\$ -	\$ (97,465.32)	0.00%
<b>Services and Supplies</b>		<b>\$ 301,162.28</b>	<b>\$ 3,167,465.09</b>	<b>\$ 3,433,565.68</b>	<b>\$ 3,430,434.00</b>	<b>\$ (3,131.68)</b>	<b>100.09%</b>
<b>YTD Comparison</b>				<b>\$ 266,100.59</b>			
<b>Capital</b>							
Equip/Facility Replacement	8420	\$ (19,000.00)	\$ -	\$ 33,880.88	\$ 64,000.00	\$ 30,119.12	52.94%
Sr/Community Rec Facility	8422	\$ -	\$ 1,032.00	\$ 7,270.00	\$ -	\$ (7,270.00)	0.00%
Auditorium Restroom Remodel	8435	\$ -	\$ 2,786.93	\$ -	\$ -	\$ -	0.00%
Springville Dog Park Wall	8436	\$ -	\$ 78,292.99	\$ -	\$ -	\$ -	0.00%
Pool Plaster/Fiberglass Resurf	8448	\$ -	\$ 161,829.73	\$ -	\$ -	\$ -	0.00%
Pool Slide Metal Support	8449	\$ -	\$ 56,243.31	\$ -	\$ -	\$ -	0.00%
Bob Kildee Restroom Roof	8450	\$ -	\$ 15,613.00	\$ -	\$ -	\$ -	0.00%
Freedom RR/Concession Roof	8451	\$ -	\$ 23,459.60	\$ -	\$ -	\$ -	0.00%
Charter Oak Tree Windrow	8452	\$ -	\$ 9,681.50	\$ -	\$ -	\$ -	0.00%
PV Fields Painting Phase I	8453	\$ -	\$ 11,270.00	\$ -	\$ -	\$ -	0.00%
Comm Ctr Exterior Restrooms	8454	\$ -	\$ 21,911.49	\$ -	\$ -	\$ -	0.00%
Bob Kildee Irrigation Pump	8455	\$ -	\$ 6,225.15	\$ -	\$ -	\$ -	0.00%
Mtr Enclosur-Encnt,Fhill,Adolf	8456	\$ -	\$ 18,667.43	\$ 7,872.15	\$ -	\$ (7,872.15)	0.00%
Arnell Rnch Park Picnic Area	8457	\$ -	\$ 23,507.52	\$ -	\$ -	\$ -	0.00%
Pitts Ranch Park Pavilion	8458	\$ -	\$ 53,506.09	\$ 29,256.49	\$ -	\$ (29,256.49)	0.00%
Bob Kildee Irrigation Meter	8462	\$ -	\$ 675.00	\$ -	\$ -	\$ -	0.00%
LPA Architects-CC/Gym/Sr Ctr	8463	\$ -	\$ 158,833.87	\$ 50,651.41	\$ -	\$ (50,651.41)	0.00%
Arnell Ranch Park Renovation	8464	\$ -	\$ 66,255.74	\$ 30,779.13	\$ -	\$ (30,779.13)	0.00%
Lamps/Pole Replacement at M.O.	8465	\$ 55.93	\$ -	\$ 12,538.62	\$ 53,000.00	\$ 40,461.38	23.66%
L.E.D. Light SpringvilleTennis	8466	\$ -	\$ -	\$ 16,845.63	\$ 22,000.00	\$ 5,154.37	76.57%
Charter Oaks Irrigation-Trees	8467	\$ -	\$ -	\$ 4,360.58	\$ 10,000.00	\$ 5,639.42	43.61%
Community Center Marquee	8468	\$ 41,291.79	\$ -	\$ 41,291.79	\$ 50,000.00	\$ 8,708.21	82.58%
PVAC Pool Heater	8470	\$ -	\$ -	\$ 23,930.00	\$ 23,930.00	\$ -	100.00%
Cam Grove Play Equipment	8471	\$ -	\$ -	\$ 33,270.80	\$ 34,117.00	\$ 846.20	97.52%
Freedom Park ParkingLot&Skyway	8472	\$ -	\$ -	\$ 239,671.66	\$ 250,000.00	\$ 10,328.34	95.87%
P.V. Fields Painting II	8473	\$ -	\$ -	\$ 13,690.00	\$ 15,000.00	\$ 1,310.00	91.27%
<b>Capital</b>		<b>\$ 22,347.72</b>	<b>\$ 709,791.35</b>	<b>\$ 545,309.14</b>	<b>\$ 522,047.00</b>	<b>\$ (23,262.14)</b>	<b>104.46%</b>
<b>Total Expenses</b>		<b>\$ 688,276.83</b>	<b>\$ 7,486,264.28</b>	<b>\$ 7,607,779.04</b>	<b>\$ 8,126,566.00</b>	<b>\$ 518,786.96</b>	<b>93.62%</b>
<b>YTD Comparison</b>				<b>\$ 121,514.76</b>			

**General Ledger**  
**Fund 20 Assessment District Fund**  
**June 2020 100% (Unaudited)**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Tax Apport - Cur Year Secured	5110	\$ (19,298.78)	\$ -	\$ (19,298.78)	\$ -	\$ 19,298.78	0.00%
Tax Apport - Prior Year Sec	5130	\$ (283.45)	\$ -	\$ (283.45)	\$ -	\$ 283.45	0.00%
Interest Earnings	5310	\$ (31.37)	\$ (2,010.61)	\$ (1,112.08)	\$ (1,078.00)	\$ 34.08	103.16%
Assessment Revenue	5500	\$ -	\$ (1,114,906.65)	\$ (1,132,490.14)	\$ (1,150,444.00)	\$ (17,953.86)	98.44%
<b>Revenue</b>		<b>\$ 19,613.60</b>	<b>\$ 1,116,917.26</b>	<b>\$ 1,153,184.45</b>	<b>\$ 1,151,522.00</b>	<b>\$ (1,662.45)</b>	<b>100.14%</b>
<b>Expense</b>							
Full Time Salaries	6100	\$ 1,899.32	\$ 17,844.36	\$ 21,304.88	\$ 21,093.00	\$ (211.88)	101.00%
Retirement	6120	\$ 297.48	\$ 2,863.47	\$ 3,881.80	\$ 3,896.00	\$ 14.20	99.64%
Employee Insurance	6130	\$ 317.63	\$ 2,500.77	\$ 3,100.63	\$ 3,025.00	\$ (75.63)	102.50%
Workers Compensation	6140	\$ 583.72	\$ 260.64	\$ 2,534.12	\$ 2,120.00	\$ (414.12)	119.53%
<b>Personnel</b>		<b>\$ 3,098.15</b>	<b>\$ 23,469.24</b>	<b>\$ 30,821.43</b>	<b>\$ 30,134.00</b>	<b>\$ (687.43)</b>	<b>102.28%</b>
<b>YTD Comparison</b>				<b>\$ 7,352.19</b>			
<b>Services and Supplies</b>							
Incidental Costs - Assess	6709	\$ -	\$ 17,276.34	\$ 18,414.72	\$ 33,346.00	\$ 14,931.28	55.22%
Grounds Maintenance	6710	\$ -	\$ 6.64	\$ -	\$ -	\$ -	0.00%
Tree Care - Assess	6719	\$ 2,497.50	\$ 32,475.00	\$ 41,625.50	\$ 55,000.00	\$ 13,374.50	75.68%
Contracted LS Services	6720	\$ 57,780.69	\$ 481,952.80	\$ 494,186.43	\$ 489,568.00	\$ (4,618.43)	100.94%
Park Amenities - Assess	6722	\$ -	\$ 14,287.44	\$ 13,841.82	\$ 20,000.00	\$ 6,158.18	69.21%
ActiveNet Charges	6950	\$ -	\$ 78.00	\$ -	\$ 60.00	\$ 60.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ 7,733.59	\$ 1,614.95	\$ 3,000.00	\$ 1,385.05	53.83%
COP Debt - PV Fields	7950	\$ -	\$ 511,439.38	\$ 517,158.77	\$ 517,434.00	\$ 275.23	99.95%
<b>Expense</b>		<b>\$ 60,278.19</b>	<b>\$ 1,065,249.19</b>	<b>\$ 1,086,842.19</b>	<b>\$ 1,118,408.00</b>	<b>\$ 31,565.81</b>	<b>97.18%</b>
<b>YTD Comparison</b>				<b>\$ 21,593.00</b>			
<b>Total Expenses</b>		<b>\$ 63,376.34</b>	<b>\$ 1,088,718.43</b>	<b>\$ 1,117,663.62</b>	<b>\$ 1,148,542.00</b>	<b>\$ 30,878.38</b>	<b>97.31%</b>
<b>YTD Comparison</b>				<b>\$ 28,945.19</b>			

**General Ledger**  
**Fund 30 Quimby Fee Fund**  
**June 2020 100% (Unaudited)**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ (17,525.93)	\$ (97,501.84)	\$ (110,239.54)	\$ (43,900.00)	\$ 66,339.54	251.12%
MBS Interest Earnings	5320	\$ -	\$ (11,342.53)	\$ (9,670.14)	\$ -	\$ 9,670.14	0.00%
Park Dedication Fees	5400	\$ -	\$ (85,533.16)	\$ (1,356,700.46)	\$ -	\$ 1,356,700.46	0.00%
<b>Revenue</b>		<b>\$ (17,525.93)</b>	<b>\$ (194,377.53)</b>	<b>\$ (1,476,610.14)</b>	<b>\$ (43,900.00)</b>	<b>\$ 1,432,710.14</b>	<b>3363.58%</b>
<b>YTD Comparison</b>				<b>\$ (1,282,232.61)</b>			
<b>Expense</b>							
Advertising Expense	6930	\$ -	\$ 167.72	\$ -	\$ -	\$ -	0.00%
ActiveNet Charges	6950	\$ 12.00	\$ 24.00	\$ 119.00	\$ -	\$ (119.00)	0.00%
Refunds	8111	\$ -	\$ -	\$ 238,883.01	\$ -	\$ (238,883.01)	0.00%
<b>Services and Supplies</b>		<b>\$ 12.00</b>	<b>\$ 191.72</b>	<b>\$ 239,002.01</b>	<b>\$ -</b>	<b>\$ (239,002.01)</b>	<b>0.00%</b>
<b>YTD Comparison</b>				<b>\$ 238,810.29</b>			
<b>Capital</b>							
Mel Vincent Park Restrooms	8460	\$ 1,075.00	\$ 106,815.63	\$ 59,438.15	\$ -	\$ (59,438.15)	0.00%
PVAC Restroom & Shower	8469	\$ 181,562.87	\$ -	\$ 611,832.46	\$ 696,489.00	\$ 84,656.54	87.85%
PV Fields Injector	8475	\$ 91.97	\$ -	\$ 91.97	\$ 60,000.00	\$ 59,908.03	0.15%
<b>Capital</b>		<b>\$ 182,729.84</b>	<b>\$ 106,815.63</b>	<b>\$ 671,362.58</b>	<b>\$ 756,489.00</b>	<b>\$ 85,126.42</b>	<b>88.75%</b>

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/2014	\$615,709.00	\$720,600.00	AMLI Residential	Springville (RPD-173)	\$615,709.00	0	7/31/2019
1/31/2015	\$2,250,489.70	\$2,250,489.70	Fairfield LLC		\$1,527,616.27	\$722,873.43	1/31/2020
8/8/2016	\$2,649,209.00	0	Comstock/Elacora Mission Oaks		\$189,887.74	\$2,459,321.26	8/8/2021
8/10/2016	\$474,353.00	\$629,500.00	KB Homes		\$230,159.82	\$244,193.18	8/10/2021
6/7/2018	\$21,612.25	0	Crestview		0	\$21,612.25	6/7/2023
6/27/2018	\$-	0	Aldersgate Construction		\$146,682.55	0	REFUNDED
3/6/2019	\$35,242.00	0	Habitat for Humanity		0	\$35,242.00	3/6/2024
9/12/2019	\$-	0	Aldersgate Construction		\$92,200.46	0	REFUNDED
11/21/2019	\$1,264,500.00	0	Shea Homes			\$1,264,500.00	11/21/2024
<b>Total</b>	<b>\$7,311,114.95</b>	<b>\$3,600,589.70</b>			<b>\$2,802,255.84</b>	<b>\$4,747,742.12</b>	



QUIMBY FUNDS SUMMARY REPORT

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		\$ 1,527,616.27	\$ 722,873.43	1/31/2020
8/8/16	\$ 2,649,209.00	\$ -	Comstock/Elacora Mission Oaks		\$ 189,887.74	\$ 2,459,321.26	8/8/2021
8/10/16	\$ 474,353.00	\$ 629,500.00	KB Homes**		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/18	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
<b>Total</b>	<b>\$ 7,311,114.95</b>				<b>\$ 2,802,255.84</b>	<b>\$ 4,747,742.12</b>	

\*Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes

\*\*Expenses for Valle Lindo above AMLI fee amount allocated here, full allocated amount yet to be spent

QUIMBY FUNDS- DETAIL REPORT

Developer		Project				Quimby Funds			GL Code
No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Allocation Date	Assigned
<b>AMLI</b>									
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			8444
3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94		\$ 221,548.94	12/6/2018		8444
				\$ -			10/3/2018		8445
				\$ -					
				\$ -					
				\$ -					
<b>TOTALS</b>			\$ 720,600.00	\$ 615,709.00	\$	\$			
<b>FAIRFIELD LLC</b>									
1	Freedom	Freedom Baseball Fields- Non- Contract Cost	\$	\$ 504,121.78	\$ 2,250,489.70	\$ 2,250,489.70		1/31/2020	8459
2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87		\$ 1,746,367.92	11/7/2018		
3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 611,865.62		\$ 1,334,739.05			8469
4				\$ -		\$ 722,873.43			
5				\$ -		\$ 722,873.43			
				\$ -		\$ 722,873.43			
				\$ -		\$ 722,873.43			
<b>TOTALS</b>			\$ 1,600,000.00	\$ 1,527,616.27	\$	\$ 722,873.43			
<b>ELACORA MISSION OAKS</b>									
1	Encanto	PG Equipment Installation	\$	\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00		8/8/2021	
2				\$ -		\$ 2,459,321.26	11/3/2016		
3				\$ -		\$ 2,459,321.26			
4				\$ -		\$ 2,459,321.26			
5				\$ -		\$ 2,459,321.26			
				\$ -		\$ 2,459,321.26			
				\$ -		\$ 2,459,321.26			
<b>TOTALS</b>			\$ -	\$ 189,887.74	\$	\$ 2,459,321.26			
<b>KB HOMES</b>									
1	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 32,368.30	\$ 474,353.00	\$ 474,353.00		8/10/2021	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	\$ 31,557.74		\$ 275,730.92			8447
4				\$ -		\$ 244,193.18			
5				\$ -		\$ 244,193.18			
				\$ -		\$ 244,193.18			
				\$ -		\$ 244,193.18			
<b>TOTALS</b>			\$ 629,500.00	\$ 230,159.82	\$	\$ 244,193.18			
<b>CRESTVIEW</b>									
1				\$ -	\$ 21,612.25	\$ 21,612.25		6/7/2023	
2				\$ -		\$ 21,612.25			
3				\$ -		\$ 21,612.25			
4				\$ -		\$ 21,612.25			
5				\$ -		\$ 21,612.25			
				\$ -		\$ 21,612.25			
				\$ -		\$ 21,612.25			
<b>TOTALS</b>			\$ -	\$ -	\$	\$ 21,612.25			
<b>ALDERSGATE CONSTRUCTION</b>									
				\$ -	\$ -	\$ -		6/27/2023	
				\$ -	\$ -	\$ -		1/9/2024	
				\$ -	\$ -	\$ -		9/12/2024	

QUIMBY FUNDS- DETAIL REPORT

Developer	Project			Quimby Funds			GL Code		
	No.	Location	Description	Budgeted	Expended	Awarded		Balance	Committed Date
	1			\$ -	\$ -	\$ -	\$ -		
	1			\$ -	\$ -	\$ -	\$ -		
HABITAT FOR HUMANITY	1			\$ -	\$ -	\$ 35,242.00	\$ 35,242.00		3/6/2024
	2			\$ -	\$ -	\$ -	\$ 35,242.00		
	3			\$ -	\$ -	\$ -	\$ 35,242.00		
	4			\$ -	\$ -	\$ -	\$ 35,242.00		
	5			\$ -	\$ -	\$ -	\$ 35,242.00		
				\$ -	\$ -	\$ -	\$ 35,242.00		
				\$ -	\$ -	\$ -	\$ 35,242.00		
SHEA HOMES	1			\$ -	\$ -	\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024
	2			\$ -	\$ -	\$ -	\$ 1,264,500.00		
	3			\$ -	\$ -	\$ -	\$ 1,264,500.00		
	4			\$ -	\$ -	\$ -	\$ 1,264,500.00		
	5			\$ -	\$ -	\$ -	\$ 1,264,500.00		
				\$ -	\$ -	\$ -	\$ 1,264,500.00		
				\$ -	\$ -	\$ -	\$ 1,264,500.00		
<b>Grand Total</b>				\$ 2,950,100.00	\$ 2,563,372.83	\$ 7,311,114.95	\$ 4,747,742.12		

# July 2020 Financials

# CASH REPORT

	7/31/2020 Balance	7/31/2019 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 126,733.97	\$ 365,251.14	
457 Pension Trust Restricted	\$ 60,355.54	\$ 67,098.11	
Quimby Fee - Restricted	\$ 139,207.23	\$ 171,869.25	
Multi-Bank Securities Restricted	\$ 415,421.14	\$ 661,096.74	
Ventura County Pool - Restricted	\$ 4,555,874.88	\$ 4,191,635.37	
FCDP Checking	\$ 22,128.61	\$ 20,979.04	
<b>Total</b>	<b>\$ 5,319,721.37</b>	<b>\$ 5,477,929.65</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 893,493.56	\$ 681,274.66	
Capital Improvement	\$ 63,739.35	\$ 30,979.88	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 50,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital	\$ 2,361,410.24	\$ 2,724,443.03	
Contingency - Dry Period	\$ 361,000.00	\$ 271,000.00	
Contingency - Computer	\$ 15,000.00	\$ 10,000.00	
Contingency - Repair/Oper/Admin	\$ 50,000.00	\$ 30,000.00	
<b>Total</b>	<b>\$ 3,840,884.89</b>	<b>\$ 3,814,939.31</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 76,204.69	\$ 766,059.76	
LAIF/Cal Trust - Contingency	\$ 1,621,990.60	\$ 836,862.31	
General Fund Checking	\$ 349,796.43	\$ 281,460.53	
<b>Total</b>	<b>\$ 2,047,991.72</b>	<b>\$ 1,884,382.60</b>	
<b>Total of all Funds</b>	<b>\$ 11,208,597.98</b>	<b>\$ 11,177,251.56</b>	<b>\$ 31,346.42</b>

	8/10/2020 Balance	8/31/2019 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 126,733.97	\$ 242,623.40	
457 Pension Trust Restricted	\$ 60,355.54	\$ 67,098.11	
Quimby Fee - Restricted	\$ 139,065.79	\$ 11,068.98	
Multi-Bank Securities Restricted	\$ 415,421.14	\$ 660,764.48	
Ventura County Pool - Restricted	\$ 4,555,874.88	\$ 4,191,635.37	
FCDP Checking	\$ 22,128.61	\$ 20,979.04	
<b>Total</b>	<b>\$ 5,319,579.93</b>	<b>\$ 5,194,169.38</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 891,540.41	\$ 578,427.60	
Capital Improvement	\$ 113,739.35	\$ 30,979.88	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 50,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital	\$ 2,361,410.24	\$ 2,706,443.03	
Contingency - Dry Period	\$ 361,000.00	\$ 271,000.00	
Contingency - Computer	\$ 15,000.00	\$ 10,000.00	
Contingency - Repair/Oper/Admin	\$ 50,000.00	\$ 30,000.00	
<b>Total</b>	<b>\$ 3,888,931.74</b>	<b>\$ 3,694,092.25</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 76,204.69	\$ 766,059.76	
LAIF/Cal Trust - Contingency	\$ 1,621,990.60	\$ 586,862.31	
General Fund Checking	\$ 111,512.05	\$ 191,734.99	
<b>Total</b>	<b>\$ 1,809,707.34</b>	<b>\$ 1,544,657.06</b>	
<b>Total of all Funds</b>	<b>\$ 11,018,219.01</b>	<b>\$ 10,432,918.69</b>	<b>\$ 585,300.32</b>

Pleasant Valley Recreation and Park District  
 Finance Report  
 July 2020

	<b>Date</b>	<b>Amount</b>	
Accounts Payables:	07/2020	\$ 403,557.69	
	<b>Total</b>	<b>\$ 403,557.69</b>	
Payroll (Total Cost):	7/9/2020	\$ 130,862.35	
	7/23/2020	\$ 127,269.26	
	<b>Total</b>	<b>\$ 258,131.61</b>	
Outgoing:Online Payments			
	7/10/2020	\$ 33,232.86	CALPERS- Health Insurance
	7/13/2020	\$ 14,610.90	CALPERS- Ret.- PR 07/09/20
	7/13/2020	\$ 479.55	07/2020-VSP Insurance
	7/13/2020	\$ 1,877.56	07/2020-Hartford Insurance
	7/13/2020	\$ 2,381.59	07/2020-Guardian Insurance
	7/27/2020	\$ 14,919.84	City Of Camarillo- Water
	7/28/2020	\$ 1,118.95	SoCal Gas Co.
	7/29/2020	\$ 16.99	Spectrum Business
	7/29/2020	\$ 63.70	Sprint
	7/29/2020	\$ 4,336.74	EJ Harrison
	7/29/2020	\$ 14,403.88	CALPERS- Ret.- PR 07/23/20
	<b>Total</b>	<b>\$ 87,442.56</b>	
	<b>Grand Total</b>	<b>\$ 749,131.86</b>	

**General Ledger**  
**Fund 10 General Ledger**  
**July 2020 9%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Tax Apport - Cur Year Secured	5110-5240	\$ -	\$ -	\$ -	(6,481,869.00)	(6,481,869.00)	0.00%
Interest Earnings	5310	(56.54)	(3,995.66)	(56.54)	(36,030.00)	(35,973.46)	0.16%
Hill Fire 2018	5465	-	(3,700.50)	-	-	-	0.00%
Park Patrol Citations	5506	(218.00)	-	(218.00)	(2,434.00)	(2,216.00)	8.96%
Contract Classes-Public Fees	5510	(3,914.50)	(15,678.75)	(3,914.50)	(147,695.00)	(143,780.50)	2.65%
Public Fees	5511	(8,745.00)	(64,814.89)	(8,745.00)	(224,783.00)	(216,038.00)	3.89%
Public Fees-Entry Fees	5520	(2,019.00)	(7,694.26)	(2,019.00)	(29,809.00)	(27,790.00)	6.77%
Vending Concessions	5525	-	(1,727.65)	-	(732.00)	(732.00)	0.00%
Rental	5530	(1,097.00)	(32,641.50)	(1,097.00)	(253,856.00)	(252,759.00)	0.43%
Cell Tower Revenue	5535	(8,003.15)	(7,756.38)	(8,003.15)	(91,704.00)	(83,700.85)	8.73%
Parking Fees	5540	(313.73)	(1,540.80)	(313.73)	(7,261.00)	(6,947.27)	4.32%
Activity Guide Revenue	5555	-	(6,460.00)	-	(13,500.00)	(13,500.00)	0.00%
Sponsorships	5558	-	(800.00)	-	-	-	0.00%
Staffing Cost Recovery	5563	(655.00)	(876.25)	(655.00)	(31,285.00)	(30,630.00)	2.09%
Special Event Permits	5564	100.00	-	100.00	-	(100.00)	0.00%
Donations	5570	-	(40,167.50)	-	(36,000.00)	(36,000.00)	0.00%
USTA Grant 2020	5573	-	(0.75)	-	-	-	0.00%
Other/Purchase Discount Taken	5575	(10,100.49)	(18,623.90)	(10,100.49)	(44,082.00)	(33,981.51)	22.91%
Credit Card Processing Fee	5576	30.00	(162.97)	30.00	-	(30.00)	0.00%
Cash Over/Under	5580	-	(5.00)	-	-	-	0.00%
Incentive Income	5585	(21.09)	-	(21.09)	(1,300.00)	(1,278.91)	1.62%
Reimbursement - ROPS	5600	(74,556.06)	(188,584.61)	(74,556.06)	(125,000.00)	(50,443.94)	59.64%
Reimb-Needs Assessment/LPA	5605	(17,610.38)	-	(17,610.38)	-	17,610.38	0.00%
<b>Revenue</b>		<b>\$ 127,179.94</b>	<b>\$ 395,231.37</b>	<b>\$ 127,179.94</b>	<b>\$ 7,527,340.00</b>	<b>\$ 7,400,160.06</b>	<b>1.69%</b>
<b>YTD Comparison</b>				<b>\$ (268,051.43)</b>			
<b>Expense</b>							
Full Time Salaries	6100	\$ 108,058.62	\$ 126,665.67	\$ 108,058.62	\$ 2,358,728.00	\$ 2,250,669.38	4.58%
Overtime Salaries	6101	538.41	2,249.87	538.41	32,490.00	31,951.59	1.66%
Car Allowance	6105	837.19	830.74	837.19	10,800.00	9,962.81	7.75%
Cell Phone Allowance	6108	1,082.97	1,115.00	1,082.97	14,610.00	13,527.03	7.41%
Part-Time Salaries	6110	16,007.09	63,450.61	16,007.09	434,696.00	418,688.91	3.68%
Retirement	6120	18,948.94	23,160.94	18,948.94	417,223.00	398,274.06	4.54%
457 Pension	6121	87.17	87.17	87.17	7,445.00	7,357.83	1.17%
Employee Insurance	6130	12,176.48	13,572.17	12,176.48	293,733.00	281,556.52	4.15%
Workers Compensation	6140	6,417.98	12,474.64	6,417.98	146,655.00	140,237.02	4.38%
Unemployment Insurance	6150	-	-	-	3,400.00	3,400.00	0.00%
Loan - Pension Obligation	6160	-	-	-	256,742.00	256,742.00	0.00%
PERS Unfunded Liability	6170	434,065.00	349,318.00	434,065.00	434,065.00	-	100.00%
<b>Personnel</b>		<b>\$ 598,219.85</b>	<b>\$ 592,924.81</b>	<b>\$ 598,219.85</b>	<b>\$ 4,410,587.00</b>	<b>\$ 3,812,367.15</b>	<b>13.56%</b>
<b>YTD Comparison</b>				<b>\$ 5,295.04</b>			
<b>Services and Supplies</b>							
Telephone/Internet	6210	\$ 1,570.12	\$ 1,346.20	\$ 1,570.12	\$ 16,596.00	\$ 15,025.88	9.46%
Internet Services	6220	1,474.00	3,401.00	1,474.00	27,135.00	25,661.00	5.43%
IT Infrastructure	6230	39.80	-	39.80	2,000.00	1,960.20	1.99%
Computer Hardware/Software	6240	3,204.34	1,367.64	3,204.34	10,040.00	6,835.66	31.92%
Pool Chemicals	6310	741.00	-	741.00	8,250.00	7,509.00	8.98%
Janitorial Supplies	6320	-	556.02	-	53,400.00	53,400.00	0.00%
COVID - Supplies	6321	398.17	-	398.17	-	(398.17)	0.00%
Kitchen Supplies	6330	-	-	-	900.00	900.00	0.00%
Food Supplies	6340	-	-	-	6,320.00	6,320.00	0.00%
Water Maint & Service	6350	35.00	-	35.00	1,239.00	1,204.00	2.82%
Laundry/Wash Service	6360	-	-	-	880.00	880.00	0.00%
Insurance Liability	6410	104,042.00	71,100.50	104,042.00	149,311.00	45,269.00	69.68%
Equipment Maintenance	6500	-	-	-	400.00	400.00	0.00%
Fuel	6510	3,440.12	-	3,440.12	50,400.00	46,959.88	6.83%
Vehicle Maintenance	6520	160.01	298.69	160.01	35,400.00	35,239.99	0.45%
Building Repair	6610	337.56	386.82	337.56	88,000.00	87,662.44	0.38%
HVAC	6620	2,209.64	-	2,209.64	8,820.00	6,610.36	25.05%
Playground Maintenance	6630	-	-	-	40,000.00	40,000.00	0.00%
Hill Fire 2018	6640	-	10,382.58	-	-	-	0.00%
Grounds Maintenance	6710	939.73	1,222.93	939.73	86,220.00	85,280.27	1.09%
Tree Care	6719	-	-	-	30,000.00	30,000.00	0.00%
Contracted Pest Control	6730	-	400.00	-	3,000.00	3,000.00	0.00%
Rubbish & Refuse	6740	4,336.74	4,336.74	4,336.74	77,006.00	72,669.26	5.63%
Vandalism/Theft	6750	-	-	-	1,000.00	1,000.00	0.00%
Memberships	6810	4,080.00	4,080.00	4,080.00	13,696.00	9,616.00	29.79%
Office Supplies	6910	302.95	1,501.82	302.95	17,585.00	17,282.05	1.72%
Postage Expense	6920	-	5,319.10	-	19,000.00	19,000.00	0.00%
Advertising Expense	6930	-	-	-	6,240.00	6,240.00	0.00%
Printing Charges	6940	-	367.10	-	13,338.00	13,338.00	0.00%
ActiveNet Charges	6950	879.62	5,696.94	879.62	52,542.00	51,662.38	1.67%
Approp Redev/Collection Fees	6960	-	-	-	481,576.00	481,576.00	0.00%
Minor Furn Fixture & Equip	6980	258.44	258.44	258.44	1,134.00	875.56	22.79%
Fingerprint Fees (HR)	7010	-	-	-	2,560.00	2,560.00	0.00%

**General Ledger**  
**Fund 10 General Ledger**  
**July 2020 9%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Fire & Safety Insp Fees	7020	\$ -	\$ -	\$ -	2,975.00	\$ 2,975.00	0.00%
Permit & Licensing Fees	7030	\$ -	250.00	\$ -	6,350.00	\$ 6,350.00	0.00%
State License Fee	7040	\$ 657.50	755.00	657.50	800.00	\$ 142.50	82.19%
Legal Services	7110	\$ -	\$ -	\$ -	90,000.00	\$ 90,000.00	0.00%
Typeset and Print Services	7115	\$ -	\$ -	\$ -	36,300.00	\$ 36,300.00	0.00%
Instructor Services	7120	\$ 1,174.00	8,301.15	1,174.00	97,138.00	\$ 95,964.00	1.21%
PERS Admin Fees	7125	\$ 98.90	72.18	98.90	2,110.00	\$ 2,011.10	4.69%
Audit Services	7130	\$ -	\$ -	\$ -	20,175.00	\$ 20,175.00	0.00%
Medical & Health Svcs (HR)	7140	\$ -	\$ -	\$ -	5,500.00	\$ 5,500.00	0.00%
Security Services	7150	\$ 562.50	\$ -	562.50	3,700.00	\$ 3,137.50	15.20%
Entertainment Services	7160	\$ -	\$ -	\$ -	1,000.00	\$ 1,000.00	0.00%
Business Services	7180	\$ 21,860.62	20,432.45	21,860.62	70,114.00	\$ 48,253.38	31.18%
Subscriptions	7210	\$ 167.52	176.96	167.52	4,299.00	\$ 4,131.48	3.90%
Rents & Leases - Equip	7310	\$ -	958.33	\$ -	23,500.00	\$ 23,500.00	0.00%
Event Supplies	7410	\$ 1,568.04	\$ -	1,568.04	2,280.00	\$ 711.96	68.77%
Supplies	7420	\$ -	21.43	\$ -	3,200.00	\$ 3,200.00	0.00%
Bingo Supplies	7430	\$ -	706.67	\$ -	3,600.00	\$ 3,600.00	0.00%
Sporting Goods	7440	\$ -	\$ -	\$ -	5,300.00	\$ 5,300.00	0.00%
Arts and Craft Supplies	7450	\$ -	\$ -	\$ -	5,575.00	\$ 5,575.00	0.00%
Training Supplies	7460	\$ -	\$ -	\$ -	1,600.00	\$ 1,600.00	0.00%
Small Tools	7500	\$ -	\$ -	\$ -	6,000.00	\$ 6,000.00	0.00%
Safety Supplies	7510	\$ -	260.00	\$ -	3,310.00	\$ 3,310.00	0.00%
Uniform Allowance	7610	\$ 294.72	\$ -	294.72	10,240.00	\$ 9,945.28	2.88%
Safety Clothing	7620	\$ 350.18	150.00	350.18	4,854.00	\$ 4,503.82	7.21%
Conference&Seminar Staff	7710	\$ -	3,875.00	\$ -	11,564.00	\$ 11,564.00	0.00%
Conference&Seminar Board	7715	\$ -	60.00	\$ -	2,575.00	\$ 2,575.00	0.00%
Conference&Seminar Travel Exp	7720	\$ -	\$ -	\$ -	4,345.00	\$ 4,345.00	0.00%
Out of Town Travel Board	7725	\$ -	\$ -	\$ -	3,231.00	\$ 3,231.00	0.00%
Private Vehicle Mileage	7730	\$ -	51.39	\$ -	1,684.00	\$ 1,684.00	0.00%
Buses/Excursions	7750	\$ -	1,683.85	\$ -	2,950.00	\$ 2,950.00	0.00%
Utilities - Gas	7810	\$ 1,207.11	\$ -	1,207.11	29,715.00	\$ 28,507.89	4.06%
Utilities - Water	7820	\$ 45,787.21	11,378.82	45,787.21	865,373.00	\$ 819,585.79	5.29%
Utilities - Electric	7830	\$ 2,721.95	\$ -	2,721.95	220,000.00	\$ 217,278.05	1.24%
Airport Assessment Exp	7840	\$ -	\$ -	\$ -	14,000.00	\$ 14,000.00	0.00%
Awards and Certificates	7910	\$ -	\$ -	\$ -	11,670.00	\$ 11,670.00	0.00%
Meals for Staff Training	7920	\$ 45.71	\$ -	45.71	3,560.00	\$ 3,514.29	1.28%
COP Debt - PV Fields	7950	\$ -	\$ -	\$ -	229,760.00	\$ 229,760.00	0.00%
Reserve Vehicle Fleet	7970	\$ -	10,000.00	\$ -	\$ -	\$ -	0.00%
Reserve Computer Fleet	7971	\$ -	50,000.00	\$ -	\$ -	\$ -	0.00%
Reserve Dry Period	7973	\$ -	90,000.00	\$ -	\$ -	\$ -	0.00%
Reserve Repair/Oper/Admin	7975	\$ -	20,000.00	\$ -	\$ -	\$ -	0.00%
Admin Fee/CC Refund 2020	8112	\$ 600.00	\$ -	600.00	\$ -	\$ (600.00)	0.00%
<b>Services and Supplies</b>		<b>\$ 205,545.20</b>	<b>\$ 331,155.75</b>	<b>\$ 205,545.20</b>	<b>\$ 3,114,335.00</b>	<b>\$ 2,908,789.80</b>	<b>6.60%</b>
<b>YTD Comparison</b>				<b>\$ (125,610.55)</b>			
<b>Capital</b>	8400	\$ -	\$ -	\$ -	50,272.00	\$ 50,272.00	0.00%
Equip/Facility Replacement	8420	\$ -	\$ -	\$ -	30,000.00	\$ 30,000.00	0.00%
Switches and Servers	8474	\$ 23,997.20	\$ -	23,997.20	24,000.00	\$ 2.80	99.99%
<b>Capital</b>		<b>\$ 23,997.20</b>	<b>\$ -</b>	<b>\$ 23,997.20</b>	<b>\$ 104,272.00</b>	<b>\$ 80,274.80</b>	<b>10.29%</b>
<b>Total Expenses</b>		<b>\$ 803,765.05</b>	<b>\$ 924,080.56</b>	<b>\$ 803,765.05</b>	<b>\$ 7,524,922.00</b>	<b>\$ 6,721,156.95</b>	<b>10.68%</b>
<b>YTD Comparison</b>				<b>\$ (120,315.51)</b>			



**General Ledger**  
**Fund 20 Assessment District Fund**  
**July 2020 9%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Tax Apport - Cur Year Secured	5110						0.00%
Tax Apport - Prior Year Sec	5130						0.00%
Interest Earnings	5310		(171.23)		(500.00)	(500.00)	0.00%
Assessment Revenue	5500		(19,075.23)		(1,184,957.00)	(1,184,957.00)	0.00%
<b>Revenue</b>		\$ -	\$ (19,246.46)	\$ -	\$ (1,185,457.00)	\$ (1,185,457.00)	<b>0.00%</b>
<b>Expense</b>							
Full Time Salaries	6100	\$ 830.40	\$ 704.40	\$ 830.40	\$ 18,262.00	\$ 17,431.60	4.55%
Retirement	6120	\$ 135.97	\$ 107.13	\$ 135.97	\$ 3,130.00	\$ 2,994.03	4.34%
Employee Insurance	6130	\$ 120.24	\$ 161.39	\$ 120.24	\$ 3,606.00	\$ 3,485.76	3.33%
Workers Compensation	6140	\$ 81.43	\$ 83.57	\$ 81.43	\$ 1,753.00	\$ 1,671.57	4.65%
<b>Personnel</b>		\$ 1,168.04	\$ 1,056.49	\$ 1,168.04	\$ 26,751.00	\$ 25,582.96	<b>4.37%</b>
<b>YTD Comparison</b>				\$ 111.55			
<b>Services and Supplies</b>							
Incidental Costs - Assess	6709	\$ -	\$ -	\$ -	\$ 34,256.00	\$ 34,256.00	0.00%
Grounds Maintenance	6710	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Tree Care - Assess	6719	\$ -	\$ -	\$ -	\$ 67,500.00	\$ 67,500.00	0.00%
Contracted LS Services	6720	\$ 42,082.28	\$ 15,615.08	\$ 42,082.28	\$ 503,784.00	\$ 461,701.72	8.35%
Park Amenities - Assess	6722	\$ -	\$ -	\$ -	\$ 17,500.00	\$ 17,500.00	0.00%
ActiveNet Charges	6950	\$ -	\$ -	\$ -	\$ 60.00	\$ 60.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0.00%
COP Debt - PV Fields	7950	\$ -	\$ -	\$ -	\$ 525,560.00	\$ 525,560.00	0.00%
<b>Expense</b>		\$ 42,082.28	\$ 15,615.08	\$ 42,082.28	\$ 1,151,660.00	\$ 1,109,577.72	<b>3.65%</b>
<b>YTD Comparison</b>				\$ 26,467.20			
<b>Total Expenses</b>		\$ 43,250.32	\$ 16,671.57	\$ 43,250.32	\$ 1,178,411.00	\$ 1,135,160.68	<b>3.67%</b>
<b>YTD Comparison</b>				\$ 26,578.75			

**General Ledger**  
**Fund 30 Quimby Fee Fund**  
**July 2020 9%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ (54.50)	\$ (47.50)	\$ (54.50)	\$ (38,800.00)	\$ (38,745.50)	0.14%
MBS Interest Earnings	5320	\$ -	\$ (332.26)	\$ -	\$ -	\$ -	0.00%
Park Dedication Fees	5400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Revenue</b>		<b>\$ (54.50)</b>	<b>\$ (379.76)</b>	<b>\$ (54.50)</b>	<b>\$ (38,800.00)</b>	<b>\$ (38,745.50)</b>	<b>0.14%</b>
<b>YTD Comparison</b>				<b>\$ 325.26</b>			
<b>Expense</b>							
Advertising Expense	6930	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
ActiveNet Charges	6950	\$ -	\$ 36.00	\$ -	\$ -	\$ -	0.00%
Refunds	8111	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Services and Supplies</b>		<b>\$ -</b>	<b>\$ 36.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>YTD Comparison</b>				<b>\$ (36.00)</b>			
<b>Capital</b>							
Capital	8400					\$ -	0.00%
Mel Vincent Park Restrooms	8460				\$ -	\$ 1,000,000.00	0.00%
PVAC Restroom & Shower	8469	\$ 255.15	\$ -	\$ 255.15	\$ -	\$ (255.15)	0.00%
PV Fields Injector	8475	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Capital</b>		<b>\$ 255.15</b>	<b>\$ -</b>	<b>\$ 255.15</b>	<b>\$ -</b>	<b>\$ 999,744.85</b>	<b>0.00%</b>

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/2014	\$615,709.00	\$720,600.00	AMLI Residential	Springville (RPD-173)	\$615,709.00	0	7/31/2019
1/31/2015	\$2,250,489.70	\$2,250,489.70	Fairfield LLC		\$1,527,616.27	\$722,618.28	1/31/2020
8/8/2016	\$2,649,209.00	0	Comstock/Elacora Mission Oaks		\$189,887.74	\$2,459,321.26	8/8/2021
8/10/2016	\$474,353.00	\$629,500.00	KB Homes		\$230,159.82	\$244,193.18	8/10/2021
6/7/2018	\$21,612.25	0	Crestview		0	\$21,612.25	6/7/2023
6/27/2018	\$-	0	Aldersgate Construction		\$146,682.55	0	REFUNDED
3/6/2019	\$35,242.00	0	Habitat for Humanity		0	\$35,242.00	3/6/2024
9/12/2019	\$-	0	Aldersgate Construction		\$92,200.46	0	REFUNDED
11/21/2019	\$1,264,500.00	0	Shea Homes			\$1,264,500.00	11/21/2024
<b>Total</b>	<b>\$7,311,114.95</b>	<b>\$3,600,589.70</b>			<b>\$2,802,255.84</b>	<b>\$4,747,486.97</b>	

QUIMBY FUNDS SUMMARY REPORT

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		\$ 1,527,871.42	\$ 722,618.28	1/31/2020
8/8/16	\$ 2,649,209.00	\$ -	Comstock/Elacora Mission Oaks		\$ 189,887.74	\$ 2,459,321.26	8/8/2021
8/10/16	\$ 474,353.00	\$ 629,500.00	KB Homes**		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/18	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
<b>Total</b>	<b>\$ 7,311,114.95</b>				<b>\$ 2,802,510.99</b>	<b>\$ 4,747,486.97</b>	

\* Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes

\*\* Expenses for Valle Lindo above AMLI fee amount allocated here, full allocated amount yet to be spent

QUIMBY FUNDS- DETAIL REPORT

Developer	Project				Quimby Funds		GL Code			
	No.	Location	Description	Budgeted	Expended	Awarded		Balance	Committed Date	Allocation Date
AMLI										
Public Hearing 7/5/2018	1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,600.00	\$ 29,585.62	\$ 615,709.00	\$ 615,709.00		7/31/2019	8446
Public Hearing 7/5/2018	2	Valle Lindo	Valle Lindo RR/Pavilion*	\$ 425,000.00	\$ 364,574.44		\$ 586,123.38			
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94		\$ 221,548.94		12/6/2018	8444
									10/3/2018	8445
<b>TOTALS</b>				\$ 720,600.00	\$ 615,709.00		\$			
FAIRFIELD LLC										
Public Hearing 11/7/2018	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	8459
	2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 411,628.87	\$ 411,628.87		\$ 1,746,367.92			
Public Hearing 7/3/19	3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 612,120.77		\$ 1,334,739.05			
	4						\$ 722,618.28			
	5						\$ 722,618.28			
							\$ 722,618.28			
							\$ 722,618.28			
							\$ 722,618.28			
<b>TOTALS</b>				\$ 1,600,000.00	\$ 1,527,871.42		\$ 722,618.28			
ELACORA MISSION OAKS										
	1	Encanto	PG Equipment Installation	\$	\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00		11/3/2016	8/8/2021
	2						\$ 2,459,321.26			
	3						\$ 2,459,321.26			
	4						\$ 2,459,321.26			
	5						\$ 2,459,321.26			
							\$ 2,459,321.26			
							\$ 2,459,321.26			
<b>TOTALS</b>				\$	\$ 189,887.74		\$ 2,459,321.26			
KB HOMES										
Public Hearing 7/5/2018	1	Valle Lindo	Valle Lindo RR/Pavilion*	\$ 425,000.00	\$ 32,368.30	\$ 474,353.00	\$ 474,353.00		8/10/2021	8444
Public Hearing 7/5/2018	2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78		\$ 441,984.70			
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Pavilion	\$ 65,000.00	\$ 31,537.74		\$ 275,730.92			8460
	4						\$ 244,193.18			
	5						\$ 244,193.18			8447
							\$ 244,193.18			
							\$ 244,193.18			
<b>TOTALS</b>				\$ 629,500.00	\$ 230,159.82		\$ 244,193.18			
CRESTVIEW										
	1						\$ 21,612.25		6/7/2023	
	2						\$ 21,612.25			
	3						\$ 21,612.25			
	4						\$ 21,612.25			
	5						\$ 21,612.25			
							\$ 21,612.25			
							\$ 21,612.25			
<b>TOTALS</b>				\$	\$		\$ 21,612.25			
ALDERSGATE CONSTRUCTION										
				\$	\$	\$	\$		6/27/2023	
				\$	\$	\$	\$		1/9/2024	
				\$	\$	\$	\$		9/12/2024	

QUIMBY FUNDS- DETAIL REPORT

Developer	Project		Quimby Funds				GL Code	
	No.	Description	Budgeted	Expended	Awarded	Balance		Committed Date
	1		\$ -	\$ -	\$ -	\$ -		
	1		\$ -	\$ -	\$ -	\$ -		
HABITAT FOR HUMANITY	1		\$ -	\$ -	\$ 35,242.00	\$ 35,242.00		3/6/2024
	2		\$ -	\$ -	\$ -	\$ 35,242.00		
	3		\$ -	\$ -	\$ -	\$ 35,242.00		
	4		\$ -	\$ -	\$ -	\$ 35,242.00		
	5		\$ -	\$ -	\$ -	\$ 35,242.00		
			\$ -	\$ -	\$ -	\$ 35,242.00		
			\$ -	\$ -	\$ -	\$ 35,242.00		
SHEA HOMES	1		\$ -	\$ -	\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024
	2		\$ -	\$ -	\$ -	\$ 1,264,500.00		
	3		\$ -	\$ -	\$ -	\$ 1,264,500.00		
	4		\$ -	\$ -	\$ -	\$ 1,264,500.00		
	5		\$ -	\$ -	\$ -	\$ 1,264,500.00		
			\$ -	\$ -	\$ -	\$ 1,264,500.00		
			\$ -	\$ -	\$ -	\$ 1,264,500.00		
<b>Grand Total</b>			\$ 2,950,100.00	\$ 2,563,627.98	\$ 7,311,114.95	\$ 4,747,486.97		



## Ventura County Pool

Investment Name	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019
<b>Ventura County Pool</b>	2.669%	2.655%	2.677%	2.686%	2.707%	2.639%	2.563%	2.497%	2.363%
	<b>November 2019</b>	<b>December 2019</b>	<b>January 2020</b>	<b>February 2020</b>	<b>March 2020</b>	<b>April 2020</b>	<b>May 2020</b>	<b>June 2020</b>	<b>July 2020</b>
<b>Ventura County Pool</b>	2.259%	2.089%	2.02%	1.995%	1.887%	1.796%	1.604%	1.451%	1.293%

• Rates are determined at the end of the month

## Local Agency Investment Fund (LAIF)

Investment Name	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019
<b>Local Agency Investment Fund (LAIF)</b>	2.392%	2.436%	2.445%	2.449%	2.428%	2.379%	2.341%	2.280%	2.190%
	<b>November 2019</b>	<b>December 2019</b>	<b>January 2020</b>	<b>February 2020</b>	<b>March 2020</b>	<b>April 2020</b>	<b>May 2020</b>	<b>June 2020</b>	<b>July 2020</b>
<b>Local Agency Investment Fund (LAIF)</b>	2.150%	2.043%	1.967%	1.912%	1.787%	1.648%	1.363%	1.217%	.920%

## Cal Trust

Investment Name	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019
<b>Cal Trust</b>	2.29%	2.30%	2.32%	2.29%	2.27%	2.26%	2.03%	2.00%	1.77%
	.0	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
<b>Cal Trust</b>	1.56%	1.52%	1.50%	1.50%	.79%	.27%	.15%	.10%	.07%



June 30, 2020

# Investment Summary

Pleasant Valley Recreation & Park District  
 FY 19-20 Investments Summary  
 30-Jun-20

	Purchase Date	Maturity Date	Purchase Price	Market Price	Accrued Interest	Est. Annual Income	Est. Yield	Cur. Market Value	Int. Received Since Inception
<b>MBS Investments:</b>									
Goldman Sachs Bk USA New York CTF Dep A	2/10/2016	2/10/2021	200,000.00	101.2100	1,506.58	3,900.00	1.92%	202,420.00	15,610.69
Everbank Jacksonville Fla	2/12/2016	2/12/2021	200,000.00	100.9720	1,294.79	3,400.00	1.68%	201,944.00	13,609.31
<b>MBS Investments Total</b>			<b>400,000.00</b>			<b>7,300.00</b>		<b>404,364.00</b>	<b>29,220.00</b>

	FY15-16 Interest	FY16-17 Interest	FY17-18 Interest	FY18-19 Interest	2019-2020 Q1 Interest	2019-2020 Q2 Interest	2019-2020 Q3 Interest	2019-2020 Q4 Interest	2019-2020 YTD Interest	Int. Received Since Inception
<b>MBS Interest Summary</b>										
YTD Dividends and Interest	1,340.13	11,362.53	11,342.53	11,342.53	4,638.94	997.86	4,366.68	-	10,003.48	45,391.20

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	Current Qtr. Interest Rate	2019-2020 YTD Interest Earned	Ending Cash Balance Per GL
<b>L.A.I.F.:</b>	\$ 16,747.77	\$ -	\$ 14,264.83	\$ -		\$ 31,012.60	2,502,111.78

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	Current Qtr. Interest Rate	2019-2020 YTD Interest Earned	Ending Cash Balance Per GL
<b>Ventura County Pool &amp; CALTRUST</b>							
County Pool Restricted -0241	\$ 15,292.89	\$ 28,189.24	\$ 24,827.27	\$ -		\$ 68,309.40	4,544,069.90
CALTRUST & County Unrestricted- 0240	\$ 8,076.65	\$ 3,051.05	\$ 6,060.15	\$ 970.91		\$ 18,158.76	1,461,252.17

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	Current Qtr. Interest Rate	2019-2020 YTD Interest Earned	Ending Cash Balance Per GL
<b>Pacific Western Bank Accounts</b>							
457 Pension Assessment District	\$ 50.47	\$ 49.59	\$ 37.06	\$ 6.06		\$ 143.18	60,353.49
Capital Contingency	\$ 458.48	\$ 125.55	\$ 440.73	\$ 87.32		\$ 1,112.08	919,641.72
Debt Service	\$ 73.84	\$ 74.16	\$ 65.68	\$ 10.72		\$ 224.40	42,369.20
Qumby	\$ 208.29	\$ 27.60	\$ 22.64	\$ 3.73		\$ 262.26	76,203.42
<b>Total Invested Balance Including MBS</b>	\$ 240.86	\$ 123.37	\$ 179.59	\$ 12.56		\$ 556.38	126,729.66
	\$ 166.33	\$ 262.48	\$ 223.13	\$ 27.08		\$ 679.02	139,547.25

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	2019-2020 YTD Interest Earned
<b>Interest Earnings Summary</b>					
Total Dividends and Interest	45,954.52	32,900.90	50,487.76	1,118.38	\$ 130,461.56

Items

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

**TO:** FINANCE COMMITTEE

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

**DATE:** August 19, 2020

**SUBJECT:** CONSIDERATION AND DIRECTION OF DISTRICT  
RESERVE POLICY

**SUMMARY**

As a best practice policies and procedures should be reviewed every three to five years. On April 1, 2015, the Board of Directors last adopted a revised Reserve Policy. Regularly reviewing policies will keep the District up to date with industry best practices. This policy is a living document that will grow and adapt with the District needs and changes. While the core elements of the policy remain the same, the details will reflect changes due to the economic situation and the continued goal for ensured financial stability.

**BACKGROUND**

On April 1, 2015 staff presented to the Finance Committee a revised Reserve Policy. This policy shows the District is committed to managing the finances in a prudent and responsible method through the adherence to management disciplines to ensure fiscal stability. This stability is demonstrated, in part, through the District's maintenance of a structurally balanced budget in which ongoing expenditures are supported by ongoing revenues. Financial reserves are the District's savings which help to provide adequate funding to meet the District's short-term and long-term goals.

In support of this discipline, the District must also plan for and be prepared to mitigate fluctuations in demand for services as well as changes in revenues influenced by the economy and budgetary decisions made by the District. The District must also be prepared for unforeseen events or economic uncertainties that could result in additional expenditure requirements or loss of revenue by establishing and maintaining prudent levels of reserves.

**ANALYSIS**

The attached Policy for Financial Reserves (Reserve Policy) is intended to provide clear, concise reasons and guidance for the accumulation and management of the District's reserve funds. This policy will maintain reserve balances in the General Fund to support fiscal health and stability as follows:

Reserve	Prior Annual	Proposed Annual	Prior Maximum	Proposed Maximum
Vehicle	\$10,000	\$15,000	\$65,000	\$80,000
Computer Hardware	\$5,000	\$8,000	\$40,000	\$40,000 (No Change)
Dry Period	Amount to Maintain 5% of Annual Operations Budget	Amount to Maintain 5% of Annual Operations Budget (No Change)	5% Annual Operations Budget	5% Annual Operations Budget (No Change)
Capital Improvement	\$150,000	\$75,000	\$500,000	\$500,000 (No Change)
Repair/Operations Administrative Operations	Maximum of \$500,000 Annually	Maximum of \$500,000 Annually (No Change)	3 Months of Operational Expense	3 Months of Operational Expense (No Change)

The Vehicle Fleet Reserve maximum has been increased to keep up with the cost of inflation for vehicles and to also prepare the District's funds in the event a purchase of large equipment is needed to maintain the District's properties.

Computer Hardware Reserve annual contribution has been increased to help the District reach the maximum goal of \$40,000 in a timelier manner. The computer system is very important to the District's operations and by increasing the annual contribution it would expedite the process of reaching the maximum to ensure the District has the funds available in the event a server crashed or the District experienced costly computer problems.

The Dry Period Reserve has no changes as the requirement is to maintain 5% of the District's annual operating budget. The District has reached year to date \$361,000. To have the 5% set aside for the fiscal year 2020-2021 budget the District would need \$376,367. Though no funds were placed into the reserve bucket this fiscal year, staff will continue to re-visit that line item in the hopes of reaching and maintain the 5% maximum.

The PVRPD Capital Improvement Reserve was established to set aside funds in the event a CIP (capital improvement project) event/emergency occurred and there were no budgeted funds available to manage the event/emergency.

Repair/Operations & Administrative Operations Reserve had no changes in the annual contribution or the maximum contribution.

The proposed policy identifies reserve and contingency accounts and establishes funding levels that should be maintained. This will ensure that future staff and Boards will have the parameters for the budget process. The policy will comply with certain government codes and will enhance the District's credit rating.

### **FISCAL IMPACT**

There is no fiscal impact associated with this action.

### **STAFF RECOMMENDATION**

It is recommended the Finance Committee review and provide direction for the Reserve Policy. If no changes are made, it is recommended the Committee finalize the policy and approve its introduction to the full Board for consideration at the September 2, 2020 board meeting.

### **ATTACHMENT**

- 1) Reserve Policy – Redline (3 Pages)
- 2) Reserve Policy - Clean (3 pages)



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

Board approved ~~April 1, 2015~~ September 2, 2020

The Pleasant Valley Recreation and Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the PVRPD Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Fund replacement and major repairs for the District's vehicle fleet.
- Fund regular replacement of computer hardware and software for District employees.
- Fund "dry period" to assure funds are available for expenditures incurred from April to December
- Fund capital improvements of District's facilities.
- Maintain minimal operational sustainability in periods of economic uncertainty.

### POLICY

Use of District's Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the PVRPD Board of Directors.

- VEHICLE FLEET RESERVE

Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate up to ~~\$1015,000~~ annually. The maximum amount of Vehicle Fleet Reserves will be ~~\$657580,000~~. When the annual accumulation would increase the reserve beyond ~~\$657580,000~~ only the amount required to reach the maximum will be reserved.

- COMPUTER FLEET/COMPUTER HARDWARE RESERVE

~~Computer Fleet/Computer Hardware~~ Reserves will accumulate from existing unrestricted funds at a rate up to ~~\$8,000~~ 5,000 annually. The maximum amount of ~~Computer Fleet/Computer Hardware~~ Reserves will be \$40,000. When the annual accumulation would increase the Reserve beyond \$40,000 only the amount required to reach the maximum will be reserved.

- DESIGNATED PROJECT/SPECIAL USE RESERVE

~~Designated Project/Special Use Reserves will accumulate from existing unrestricted funds at a rate up to \$10,000 annually. The maximum amount of Designated Project/Special Reserve will be \$50,000. When the annual accumulation would increase the Reserve beyond \$50,000 only the amount required to reach the maximum will be reserved.~~

- DRY PERIOD RESERVE

Dry Period Reserves are funds that would be set aside for the period of April through December when a minimum or no property tax is received from the County of Ventura. During this ~~time~~ time the District sees a drop in revenue while the costs of expenditures outpace the revenue during this ~~period of time~~ period. The Dry Period Reserve will have up to a minimum of 5% of the annual operating budget set aside to be used during the months of November and December when the District needs these funds to meet accounts payables and payroll obligations. ~~The maximum amount the Dry Period Reserves will need to cover the November-December time frame is 5%. A Dry Period Reserve amount will be designated each budget workshop (budget permitting) to ensure the funding in the reserve can sustain the District's operating expenses for the months of November and December.~~



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

Board approved ~~April 1, 2015~~ September 2, 2020

- PVRPD CAPITAL IMPROVEMENTS RESERVE

~~Designated Capital Improvement Fund Reserves is set up to cover non-budgeted capital improvement items and~~ may be used to cover emergency major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system improvements and parking lot improvements, etc.). The minimum amount of Capital Improvement Reserves ~~will be at a rate up to~~ should be a minimum of \$150,000. This reserve fund will ~~not~~ have a yearly accumulation ~~of \$75,000 with a maximum of \$500,000 balance.~~ Upon approval of the 2015-2020 Reserve Policy an amount equal to \$150,000 will be deposited into the PVRPD Capital Improvement Reserve Fund. This reserve fund should be maintained at a level no less than \$150,000 annually and will be replenished at the adoption of each annual budget.

- PVRPD REPAIR/OPERATIONS & ADMINISTRATIVE OPERATIONS RESERVE

District and Administrative Operations Reserve will accumulate from existing unrestricted funds at a maximum rate up to up to of \$500,000 annually. The minimum amount of District & Administrative Operations Reserve will be based on the total operations expense stated in the current fiscal year budget which equates to 3 months of Operational Expenses. Only the amount required to reach the minimum will be reserved.

- TOTAL ALL RESERVE FUNDS

The total amount of Reserves designated annually for the Vehicle Fleet, Computer Fleet Computer Hardware, Designated Project/Special Use Reserve, Capital Improvement Reserve and PVRPD Repair/Operations & Administrative Operation Reserve is up to ~~\$675,000~~ 1,613,000 annually. The amount set aside for Dry Period Reserves is 5% of the annual operating budget. The cumulative accrual cap of ~~\$2,661,000~~ 2,877,597 is for all reserve funds including the Dry Period Reserve.

### USING RESERVE FUNDS

- Vehicle Fleet Reserve

Vehicle Fleet Reserves will be used exclusively for the non-budgeted purchase ~~of vehicles of vehicles~~ to support District operations, or to make major repairs to existing vehicles.

- Computer Fleet Computer Hardware Reserve

Computer Fleet Computer Hardware Reserves will be used to purchase non-budgeted computer hardware and software in support of District operations, with the intent of maintaining a modern computer fleet for employees.

- Designated Project/Special Use Reserve

~~Projects, programs or special uses will be identified by the District Manager and/or the Board of Directors and approved by the Board. Uses must further the mission of PVRPD and will be evaluated for designation according to value to communities and/or the District.~~

- Dry Period Reserve





# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

Board approved ~~April 1, 2015~~ September 2, 2020

Funds that are designated to cover the operational costs during the “dry period” between the receipt of property taxes in April and the receipt of the property taxes in December, when expenditures typically far outpace revenues. These funds will be used at the discretion of the Administrative Services Manager and/or General Manager

- Capital Improvement Reserve  
Capital Improvements Reserves shall be limited to non-budgeted and/or emergency costs related to making changes to improve capital assets, increase their useful life, or add to the value of these assets.
  
- District Operations/Repair & Administrative Operations Reserve  
Operational Reserves shall be accrued to ensure 3 months of minimal District and administrative functions at a maximum rate up to \$500,000 annually. Reserve funds shall be utilized to support:
  - Administrative operational functions, including minimal staffing levels and administrative/office expenses:
  - District ~~operations;~~operations.
  - District repairs (distinguished from Capital Improvements and-which may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).

### MONITORING RESERVE LEVELS

The General Manager, in collaboration with the District’s Administrative Services Manager shall perform a reserve status analysis annually, to be provided to the Board of Directors’ annual approval of Budget and Reserve Funds. Using this reserve policy model, the minimum amount the District will be setting aside based on the fiscal year ~~2014-2015~~2020-2021 budget is .33% of the total operational budget.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- When a major change in conditions threatens the reserve levels established within this policy, or calls into question the effectiveness of the policy;
- Upon General Manager and/or Board request



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY Board approved September 2, 2020

The Pleasant Valley Recreation and Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the PVRPD Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Fund replacement and major repairs for the District's vehicle fleet.
- Fund regular replacement of computer hardware and software for District employees.
- Fund "dry period" to assure funds are available for expenditures incurred from April to December
- Fund capital improvements of District's facilities.
- Maintain minimal operational sustainability in periods of economic uncertainty.

### POLICY

Use of District's Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the PVRPD Board of Directors.

- VEHICLE FLEET RESERVE  
Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate up to \$15,000 annually. The maximum amount of Vehicle Fleet Reserves will be \$80,000. When the annual accumulation would increase the reserve beyond \$80,000 only the amount required to reach the maximum will be reserved.
- COMPUTER HARDWARE RESERVE  
Computer Hardware Reserves will accumulate from existing unrestricted funds at a rate up to \$8,000 annually. The maximum amount of Computer Hardware Reserves will be \$40,000. When the annual accumulation would increase the Reserve beyond \$40,000 only the amount required to reach the maximum will be reserved.
- DRY PERIOD RESERVE  
Dry Period Reserves are funds that would be set aside for the period of April through December when a minimum or no property tax is received from the County of Ventura. During this time the District sees a drop in revenue while the costs of expenditures outpace the revenue during this period. The Dry Period Reserve will have up to a minimum of 5% of the annual operating budget set aside to be used during the months of November and December when the District needs these funds to meet accounts payables and payroll obligations. A Dry Period Reserve amount will be designated each budget workshop (budget permitting) to ensure the funding in the reserve can sustain the District's operating expenses for the months of November and December.
- PVRPD CAPITAL IMPROVEMENTS RESERVE  
Capital Improvement Fund Reserve is set up to cover non-budgeted capital improvement items and may be used to cover emergency major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

**Board approved September 2, 2020**

improvements and parking lot improvements, etc.). The minimum amount of Capital Improvement Reserves should be a minimum of \$500,000. This reserve fund will have a yearly accumulation of \$75,000 with a maximum of \$500,000 balance.

- PVRPD REPAIR/OPERATIONS & ADMINISTRATIVE OPERATIONS RESERVE  
District and Administrative Operations Reserve will accumulate from existing unrestricted funds at a maximum up to \$500,000 annually. The minimum amount of District & Administrative Operations Reserve will be based on the total operations expense stated in the current fiscal year budget which equates to 3 months of Operational Expenses.
- TOTAL ALL RESERVE FUNDS  
The total amount of Reserves designated annually for the Vehicle Fleet, Computer Hardware, Capital Improvement Reserve and PVRPD Repair/Operations & Administrative Operation Reserve is up to \$1,613,000 annually. The amount set aside for Dry Period Reserves is 5% of the annual operating budget. The cumulative accrual cap of \$2,877,597 is for all reserve funds including the Dry Period Reserve.

### USING RESERVE FUNDS

- Vehicle Fleet Reserve  
Vehicle Fleet Reserves will be used exclusively for the non-budgeted purchase of vehicles to support District operations, or to make major repairs to existing vehicles.
- Computer Hardware Reserve  
Computer Hardware Reserves will be used to purchase non-budgeted computer hardware and software in support of District operations, with the intent of maintaining a modern computer fleet for employees.
- Dry Period Reserve  
Funds that are designated to cover the operational costs during the “dry period” between the receipt of property taxes in April and the receipt of the property taxes in December, when expenditures typically far outpace revenues. These funds will be used at the discretion of the Administrative Services Manager and/or General Manager
- Capital Improvement Reserve  
Capital Improvements Reserves shall be limited to non-budgeted and/or emergency costs related to making changes to improve capital assets, increase their useful life, or add to the value of these assets
- District Operations/Repair & Administrative Operations Reserve  
Operational Reserves shall be accrued to ensure 3 months of minimal District and administrative functions at a maximum up to \$500,000 annually. Reserve funds shall be utilized to support:



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

**Board approved September 2, 2020**

- Administrative operational functions, including minimal staffing levels and administrative/office expenses:
- District operations.
- District repairs (distinguished from Capital Improvements which may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).

### MONITORING RESERVE LEVELS

The General Manager, in collaboration with the District's Administrative Services Manager shall perform a reserve status analysis annually, to be provided to the Board of Directors' annual approval of Budget and Reserve Funds. Using this reserve policy model, the minimum amount the District will be setting aside based on the fiscal year 2020-2021 budget is .33% of the total operational budget.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- When a major change in conditions threatens the reserve levels established within this policy, or calls into question the effectiveness of the policy;
- Upon General Manager and/or Board request

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
FINANCE COMMITTEE / AGENDA REPORT**

**TO:** FINANCE COMMITTEE

**FROM:** MARY OTTEN, GENERAL MANAGER  
By: Eric L. Storrie, Recreation Services Manager

**DATE:** August 19, 2020

**SUBJECT:** COMMUNITY SERVICE ORGANIZATION FEE  
STRUCTURE DISCUSSION AND GUIDANCE

**SUMMARY**

The Pleasant Valley Recreation & Park District (“District”) encourages the use of facilities and parks by Community Service Organizations (“CSO”), residents, resident organizations, and out-of-District residents and is authorized to charge fees for these services.

The District’s expenses to maintain and operate fields and facilities continues to increase. For example, the maintenance agreement for Pleasant Valley Fields alone has increased by 17.31% from \$244,974 to \$287,400 between FY18-19 and FY19-20. Staff are working on a Sports Field Expense Analysis which will be incorporated into future drafts of this report. Community Service Organization contributions have not adjusted with these increased expenses.

Due to the outdated annual agreements, changes in Ordinance 8, and direction from the Board, staff was tasked with updating these agreements, to include analyzing the method by which Community Service Organizations contribute or pay for services, fields, and/or facilities.

Staff seek guidance and direction related to methodologies developed for analyzing a fair and sustainable solution to Community Service Organization fees.

It is important to note that a Tournament Policy is being reviewed in the Policy Committee and a Cost Recovery Policy, and Fee Schedule Update are being reviewed in Finance Committee.

**BACKGROUND**

In 2008, the Board of Directors approved a one-year boilerplate agreement between the Pleasant Valley Recreation & Park District (“District”) and eight (8) CSOs:

- American Youth Soccer Organization Region 68 (“AYSO”)
- Eagles Soccer Club (“Eagles”)
- Camarillo Pony Baseball Association (“CPBA”)
- Camarillo Girls Softball Association (“CGSA”)
- Camarillo Cougars Football (“Cougars”)
- Camarillo Youth Basketball Association (“CYBA”)
- Pleasant Valley Swim Team (“PVST”)
- Camarillo Cosmos Track Club (“Cosmos”)

Although the PVST has never had formal paperwork as a Community Service Organization, the District has provided the same benefits and required them to provide annual updates and presentations.

The District views these CSOs as a vital partner as they provide a service the District may not be able to provide at the same levels of service. Benefits of being a CSO is priority in requesting fields and facilities and reduced rental rates.

**Community Service Organization Annual Financial Payments**

Each year, the District’s CSOs contribute financially as part of their agreements. The amount has not changed significantly since 2010 and provide the CSO with field and facility space for practices, games, tournaments, camps, clinics, and at times, meeting space(s).

<b>Community Service Organization</b>	<b>5-Year Average Annual Financial Payment</b>
AYSO	\$43,000.00
Eagles	\$30,000.00
CPBA	\$ -
CGSA	\$ 2,000.00
Cougars	\$ -
CYBA	\$ -
PVST	\$ -
Cosmos	\$ -

The CPBA provides in-kind maintenance estimated at \$70,000.00. PVST paid \$8,969 in hourly fees in FY18-19, which includes staffing expenses. The CYBA utilizes Pleasant Valley School District (“PVSD”) facilities as allowed in the Joint-Use Agreement between the District and PVSD; they also pay the associated fees for use (estimated at \$8,500.00 per year). The Cosmos do not use District fields or facilities.

The annual contribution does not include Sports Park (Pleasant Valley Fields, Freedom Park, Mission Oaks Park, Bob Kildee Community Park) lights, which is an additional CSO expense.

Since 2008, the District has expanded sports facilities to include Pleasant Valley Fields (2010) and the renovation at Freedom Park (2013). With the addition of Pleasant Valley Fields, the District also developed a Concession Agreement that was signed by the Eagles Soccer Club in 2010. Over the years additional agreements/rules have been developed and discussed with each Organization but have not been included in the Community Service Organization agreement.

The annual expense to operate and maintain sports fields and facilities have risen over the past 10 years. The maintenance agreement for Pleasant Valley Fields has increased by 17.31% from \$244,974 to \$287,400 between FY18-19 and FY19-20. Community Service Organization contributions have not adjusted with these increased expenses.

Due to the outdated annual agreements, changes in Ordinance 8, upcoming Fee Schedule projects, and direction from the Board, staff was tasked with updating these agreements, to include analyzing the method by which Community Service Organizations contribute or pay for services, fields, and/or facilities.

Policy Committee met in November 2017, February 2018, April 2018, June 2018, twice in August 2018, September 2018, and October 2018 with the direction for staff to develop and analyze multiple methods in finding equitable solutions to address financial contributions from each Community Service Organizations for use of District facilities. As the District began to analyze and evaluate the overall Fee Schedule, this project was restarted by the Finance Committee in February 2020.

The Committee met on April 15, 2020 and reviewed Methods A-B-C-D with direction to remove Method D and continue exploring Method A-B-C and a phased implementation schedule. The Committee met again on May 20, 2020 with the direction to remove District-developed youth sports leagues from analysis.

**ANALYSIS**

As with any project of this size and scope, methodical approaches were developed to best analyze, interpret, and present the data. This data was collected from reservation reports generated and compiled through the District’s recreation management software, ActiveNet, and includes fiscal years 14-15 through 18-19 in order to analyze the average facility hours used by each CSO.

Additionally, staff compiled financial records and annual financial reports (“Annual Updates”) provided by the CSOs to understand average revenue generated by the CSO. Staff have records have financial payments received from the CSOs.

**Community Service Organization Sports Park Hours**

This analysis only includes hours requested and/or used at the Sports Parks/ Facilities (Pleasant Valley Fields, Freedom Park, Mission Oaks Park, Bob Kildee Community Park, Pleasant Valley Aquatic Center, Monte Vista Gym).

<b>Community Service Organization</b>	<b>Average Annual Sports Facility Hours</b>	<b>Equatable Hourly Rate (Payment / Hours)</b>
AYSO	4,682.00	\$ 9.19
Eagles	2,433.00	\$12.33
CPBA	12,740.40	\$ -
CGSA	3,244.40	\$ .62
Cougars	588.40	\$ -
CYBA	284.20	\$ -
PVST	254.50	\$50.18
Cosmos	0.00	\$ -

**Current Method**

No formula exists as each CSO has an individual agreement.

This method is carte blanche for the CSO regarding number of hours used but has no basis for addressing continued and increasing expenses the District has in relation to maintenance and operation (“M&O”) of the sports facilities.

It is important to note the PVST is the only CSO that pays an hourly rate based on hours requested. As use of Lifeguards are required, they also pay for staffing expenses.

As the Camarillo Cosmos Track Club do not utilize District fields or facilities, their estimated/projected expenses across all Methods would be zero (\$0.00). Information in the attachments have been hidden to save paper and ink.

**Method A1, A2, A3, A4**

**Formula: Hours Requested x Fee Schedule Rate = Payment**

This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (A1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

**Method Examples**

1. "CSO A" requests 1000 hours of field time for the season. The rate is \$20.00. This example is explained using **Method A1**.

$$1000 \times \$20.00 = \$20,000.00$$

2. "CSO D" requests 1873 hours of facility time for the season. The rate is \$7.50. This example is explained using **Method A3**.

$$1873 \times \$7.50 = \$14,047.50$$

This is a preferred method by District staff as it is a standard formula and provides the CSO more control of their expenses by budgeting and requesting exactly what they'll need. The added benefit to this method is in times like this (specifically COVID-19), the Organizations have no expense as they are not utilizing any facility hours. Additionally, this method allows for cost-savings during rain closures.

This method most closely reflects current processes for renting of fields and facilities by resident organizations, residents, and non-residents alike, but provide a discounted rate to the CSOs.

Methods A2, A3, and A4 will require a change to the Fee Schedule. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

<b>Method</b>	<b>Hourly Rate</b>	<b>Revenue to District</b>	<b>Change in Revenue</b>
A1	\$20.00	\$460,158.40	\$372,387.12
A2	\$10.00	\$242,269.00	\$154,497.72
A3	\$7.50	\$181,701.75	\$93,930.47
A4	\$5.00	\$121,134.50	\$33,363.22

**Pros**

- Standardized process across all CSOs
- Ability to project annual hours requested based on historical data
- Ability to project annual revenue based on historical data

**Cons**

- Staff are working toward identifying potential cons to this method
-



**Method B1, B2, B3, B4**

**Formula 1: Primary Season Hours x % Fee Schedule Rate = Payment**

**Formula 2: Select/Secondary Season Hours x % Fee Schedule Rate = Payment**

**Formula 3: Tournaments/Camps/Clinic/Other Hours x % Fee Schedule Rate = Payment**

This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (B1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

This method was developed with the understanding that the CSOs fill a role the District would traditionally have (producing youth sports). As this is part of our primary mission, there would be a significant rate discount for providing the “primary season” (traditionally the only season a sports organization would have). Additional season and tournaments/camps/clinics create additional wear and tear on the fields and facilities of which the District currently receives no additional financial considerations.

**Method Example**

1. “CSO B” requests 875 hours for the primary season; 450 hours for the secondary season; and 220 hours for tournaments and camps. This example is explained using **Method B1**.

875 hours	x	\$20.00	x	25% (Primary Season Hours)	=	\$4,375.00
450 hours	x	\$20.00	x	50% (Secondary Season Hours)	=	\$4,500.00
220 hours	x	\$20.00	x	100% (Tournaments/Camps/Clinic Hours)	=	\$4,400.00
Total Hours Requested:						1,545
Total Annual CSO Expense:						\$13,275.00
Equatable Hourly Rate:						\$8.59

2. “CSO D” requests 600 hours for the primary season; 600 hours for the secondary season; and 600 hours for tournaments and camps. This example is explained using **Method B2**.

600 hours	x	\$10.00	x	25% (Primary Season Hours)	=	\$1,500.00
600 hours	x	\$10.00	x	50% (Secondary Season Hours)	=	\$3,000.00
600 hours	x	\$10.00	x	100% (Tournaments/Camps/Clinic Hours)	=	\$6,000.00
Total Hours Requested:						1,800
Total Annual CSO Expense:						\$10,500.00
Equatable Hourly Rate:						\$5.83

This is a preferred method by District staff as it is a standard formula based on the request type and provides the CSO more control of their expenses by budgeting and requesting exactly what they’ll need. The added benefit to this method is in times like this (specifically COVID-19), the Organizations have no expense as they are not utilizing any facility hours.

Methods B2, B3, and B4 will require a change to the Fee Schedule. If B1 were an option, the payment percentage can be addressed in the annual agreements. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
B1	\$20.00	\$226,650.82	\$138,834.55
B2	\$10.00	\$117,898.50	\$ 30,127.22
B3	\$7.50	\$88,423.87	\$ 652.60
B4	\$5.00	\$58,949.25	(\$28,822.03)

\*the above summary does not break out revenue by program type, only overall revenue from this method. Specific details can be found in the attachments.

**Pros**

- Standardized process across all CSOs
- Ability to project annual hours requested based on historical data
- Ability to project annual revenue based on historical data

**Cons**

- Staff are working toward identifying potential cons to this method

**Method C1, C2, C3, C4**

**Formula: Percentage of CSO Gross Annual Revenue = Payment**

This method uses the average annual Form 990 CSO revenue and multiplies it by a set percentage. The percentages presented are arbitrary and have no basis on hours requested and/or used and potentially impacts the CSOs and their want/ability to generate revenue to operate.

**After legal review, it has been determined this method would constitute a tax and would therefore not be a viable method. This method was removed at the April 15, 2020 Finance Committee meeting.**

**Method D1, D2, D3, D4**

**Formula: Percentage of District Expenses, Per Field/ Facility Used = Payment**

This method uses the average annual maintenance and operation (“M&O”) expense the District has for each of the Sports Facilities and assigns a set percentage as a fee. The percentages presented are arbitrary and have no basis on hours requested and/or used, other facility users, and potentially impacts the CSOs and their want/ability to generate revenue to operate. Additionally, consideration and discussion as to what expenses are to be included (CIP, debt service, staffing expense) is required.

**This method was removed at the April 15, 2020 Finance Committee meeting.**

**Method E1, E2, E3, E4**

**Formula 1: Primary Season Hours x % Fee Schedule Rate = Payment**

**Formula 2: Select/Secondary Season Hours x % Fee Schedule Rate = Payment**

**Formula 3: Tournaments/Camps/Clinic/Other Hours x % Fee Schedule Rate = Payment**

Finance Committee requested additional percentages for evaluation at the May 20, 2020 meeting.

This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (E1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

**This method uses 33%, 66% and 200% for the primary, secondary, and tournament/other, respectively.**

This method was developed with the understanding that the CSOs fill a role the District would traditionally have (producing youth sports). As this is part of our primary mission, there would be a significant rate discount for providing the “primary season” (traditionally the only season a sports organization would have). Additional season and tournaments/camps/clinics create additional wear and tear on the fields and facilities of which the District currently receives no additional financial considerations.

**Method Example**

3. “CSO B” requests 875 hours for the primary season; 450 hours for the secondary season; and 220 hours for tournaments and camps. This example is explained using **Method E1**.

875 hours	x	\$20.00	x	33% (Primary Season Hours)	=	\$5,775.00
450 hours	x	\$20.00	x	66% (Secondary Season Hours)	=	\$5,940.00
220 hours	x	\$20.00	x	200% (Tournaments/Camps/Clinic Hours)	=	\$8,800.00
Total Hours Requested:						1,545
Total Annual CSO Expense:						\$20,515.00
Equatable Hourly Rate:						\$13.28

4. “CSO D” requests 600 hours for the primary season; 600 hours for the secondary season; and 600 hours for tournaments and camps. This example is explained using **Method E2**.

600 hours	x	\$10.00	x	33% (Primary Season Hours)	=	\$1,980.00
600 hours	x	\$10.00	x	66% (Secondary Season Hours)	=	\$3,960.00
600 hours	x	\$10.00	x	200% (Tournaments/Camps/Clinic Hours)	=	\$12,000.00
Total Hours Requested:						1,800
Total Annual CSO Expense:						\$17,940.00
Equatable Hourly Rate:						\$9.67

Methods E2, E3, and E4 will require a change to the Fee Schedule. If E1 were an option, the payment percentage can be addressed in the annual agreements. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
E1	\$20.00	\$374,612.83	\$286,841.55
E2	\$10.00	\$193,738.10	\$105,966.83
E3	\$7.50	\$145,303.58	\$ 57,532.30
E4	\$5.00	\$ 96,869.05	\$ 9,097.77

\*the above summary does not break out revenue by program type, only overall revenue from this method. Specific details can be found in the attachments.

**Method F1, F2, F3, F4**

**Formula 1: Primary Season Hours x % Fee Schedule Rate = Payment**

**Formula 2: Select/Secondary Season Hours x % Fee Schedule Rate = Payment**

**Formula 3: Tournaments/Camps/Clinic/Other Hours x % Fee Schedule Rate = Payment**

Finance Committee requested additional percentages for evaluation at the May 20, 2020 meeting. This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (F1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

**This method uses 33%, 66% and 100% for the primary, secondary, and tournament/other, respectively.**

This method was developed with the understanding that the CSOs fill a role the District would traditionally have (producing youth sports). As this is part of our primary mission, there would be a significant rate discount for providing the “primary season” (traditionally the only season a sports organization would have). Additional season and tournaments/camps/clinics create additional wear and tear on the fields and facilities of which the District currently receives no additional financial considerations.

**Method Example**

- 5. “CSO B” requests 875 hours for the primary season; 450 hours for the secondary season; and 220 hours for tournaments and camps. This example is explained using **Method F1**.

875 hours	x	\$20.00	x	33% (Primary Season Hours)	=	\$5,775.00
450 hours	x	\$20.00	x	66% (Secondary Season Hours)	=	\$5,940.00
220 hours	x	\$20.00	x	100% (Tournaments/Camps/Clinic Hours)	=	\$4,400.00
Total Hours Requested:						1,545
Total Annual CSO Expense:						\$16,115.00
Equatable Hourly Rate:						\$10.43

- 6. “CSO D” requests 600 hours for the primary season; 600 hours for the secondary season; and 600 hours for tournaments and camps. This example is explained using **Method F2**.

600 hours	x	\$10.00	x	33% (Primary Season Hours)	=	\$1,980.00
600 hours	x	\$10.00	x	66% (Secondary Season Hours)	=	\$3,960.00
600 hours	x	\$10.00	x	100% (Tournaments/Camps/Clinic Hours)	=	\$6,000.00
Total Hours Requested:						1,800
Total Annual CSO Expense:						\$11,940.00
Equatable Hourly Rate:						\$6.63

Methods F2, F3, and F4 will require a change to the Fee Schedule. If F1 were an option, the payment percentage can be addressed in the annual agreements. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
F1	\$20.00	\$263,593.50	\$175,822.23
F2	\$10.00	\$137,690.92	\$ 49,919.64
F3	\$7.50	\$103,268.19	\$ 15,496.91
F4	\$5.00	\$ 68,845.46	(\$18,925.82)

\*the above summary does not break out revenue by program type, only overall revenue from this method. Specific details can be found in the attachments.

**Method G1, G2, G3, G4**

**Formula 1: Primary Season Hours x % Fee Schedule Rate = Payment**

**Formula 2: Select/Secondary Season Hours x % Fee Schedule Rate = Payment**

**Formula 3: Tournaments/Camps/Clinic/Other Hours x % Fee Schedule Rate = Payment**

Finance Committee requested additional percentages for evaluation at the May 20, 2020 meeting. This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (F1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

This method uses **0%, 75% and 150%** for the primary, secondary, and tournament/other, respectively.

This method was developed with the understanding that the CSOs fill a role the District would traditionally have (producing youth sports). As this is part of our primary mission, there would be a significant rate discount for providing the “primary season” (traditionally the only season a sports organization would have). Additional season and tournaments/camps/clinics create additional wear and tear on the fields and facilities of which the District currently receives no additional financial considerations.

**Method Example**

7. “CSO B” requests 875 hours for the primary season; 450 hours for the secondary season; and 220 hours for tournaments and camps. This example is explained using **Method G1**.

875 hours	x	\$20.00	x	0% (Primary Season Hours)	=	\$ 0.00
450 hours	x	\$20.00	x	75% (Secondary Season Hours)	=	\$6,750.00
220 hours	x	\$20.00	x	150% (Tournaments/Camps/Clinic Hours)	=	\$6,600.00
Total Hours Requested:						1,545
Total Annual CSO Expense:						\$13,350.00
Equatable Hourly Rate:						\$8.64

8. “CSO D” requests 600 hours for the primary season; 600 hours for the secondary season; and 600 hours for tournaments and camps. This example is explained using **Method G2**.

600 hours	x	\$10.00	x	0% (Primary Season Hours)	=	\$ 0.00
600 hours	x	\$10.00	x	75% (Secondary Season Hours)	=	\$4,500.00
600 hours	x	\$10.00	x	150% (Tournaments/Camps/Clinic Hours)	=	\$9,000.00
Total Hours Requested:						1,800
Total Annual CSO Expense:						\$13,500.00
Equatable Hourly Rate:						\$7.50

Methods G2, G3, and G4 will require a change to the Fee Schedule. If G1 were an option, the payment percentage can be addressed in the annual agreements. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
G1	\$20.00	\$250,623.40	\$162,852.12
G2	\$10.00	\$129,552.95	\$41,781.67
G3	\$7.50	\$97,164.71	\$9,393.44
G4	\$5.00	\$64,776.48	(\$22,994.80)

\*the above summary does not break out revenue by program type, only overall revenue from this method. Specific details can be found in the attachments.

**Additional Considerations**

**Expectations on Implementation**

It is important to note that with any of these methods, there is no reasonable expectation of these changes being effective until the **FY21-22 year**. This will provide the District a year to work with the Community Service Organizations on the process and impacts.

**“Phasing” Option**

Additionally, if any of the methods is preferred, the District can “phase” the CSOs into the new model. If, for example, the Committee and Board of Directors decided Method A2 (\$10.00/hour for all requests) met the goals of this project, this can be phased in over three (3) years.

**Phasing Method A2 Example**

1. In FY21-22, the CSOs would pay \$5.00 per hour
2. In FY22-23, the CSOs would pay \$7.50 per hour
3. In FY23-24, the CSOs would pay \$10.00 per hour

**Discussion with Community Service Organizations**

As District staff are working with the Finance Committee to further refine method options, discussions with CSOs have not happened. This is planned further along in the project.

**Comparison Between a “Sports Field” and a “Zone”**

Finance Committee asked for clarification on the Methods as it related to “Sports Fields” and “Zones.” As part of staff research into the expense to manage and operate District Sports Fields, spreadsheets and formulas were developed to analyze the hourly expenses per acre as well as the usable hours per year. This analysis is still in progress.

One acre = 1.0 acres (“open space”)

Sports Field = 1.48 acres

Zone = 2.22 acres

Example using Method A:

Hourly Open Space Rate	Hourly Sports Field Rate	Hourly Zone Rate
\$20.00	\$29.60	\$44.40
\$10.00	\$14.80	\$22.20
\$7.50	\$11.10	\$16.65
\$5.00	\$7.40	\$11.10

**FISCAL IMPACT**

There is no fiscal impact associated with this action at this time.

**RECOMMENDATION**

It is recommended that the Committee review and provide direction for the updated Community Service Organization Fee Structure Methods.

**ATTACHMENTS**

- a. Community Service Organization Fee Structure Methods (10 pages)

**Community Service Organization Fee Structure**  
**Current Method 5-Year Data (FY14-15 through FY18-19)**  
(Individual Agreement with Community Service Organization)

	A	B	C	D	E
Community Service Organization	5-Year Average Revenue	5-Year Average Payment to PVRPD	Average Payment as a Percentage of Revenue (Column B / Column A)	Average Annual Sports Facility Hours	Average Annual Equatable Hourly Rate (Column B / Column C)
1 AVSO Region 68	\$ 520,627.80	\$ 43,000.00	8.26%	4,682.00	\$ 9.18
2 Eagles Soccer Club	\$ 1,392,049.38	\$ 30,000.00	2.16%	2,433.00	\$ 12.33
3 Camarillo PONY Baseball	\$ 454,697.80	\$ -	0.00%	12,740.40	\$ -
4 Camarillo Girls Softball	\$ 166,066.13	\$ 2,000.00	1.20%	3,244.40	\$ 0.62
5 Camarillo Cougars Football	\$ 149,761.15	\$ -	0.00%	588.40	\$ -
6 Camarillo Youth Basketball	\$ 95,453.53	\$ -	0.00%	284.20	\$ -
7 Pleasant Valley Swim Team	\$ 280,120.67	\$ 12,771.28	4.56%	254.50	\$ 50.18
8 Camarillo Cosmos Track Club	\$ 53,752.21	\$ -	0.00%	0.00	\$ -
9 <b>TOTAL</b>	<b>\$ 3,112,528.67</b>	<b>\$ 87,771.28</b>	<b>2.82%</b>	<b>24,226.90</b>	<b>\$ 72.31</b>

**Notes For All Attachments:**

1. Sports Facility is defined as Pleasant Valley Fields, Freedom Park, Mission Oaks Park, Bob Kildee Community Park, Monte Vista Gym, and the Pleasant Valley Aquatic Center
2. Does not include any community parks, neighborhood parks, or non-District fields or facilities
3. Does not include light expenses paid by Community Service Organizations
4. Does not include any PVRPD staffing expense (if applicable)
5. "\$ -" indicates a zero (0) value



**Community Service Organization Fee Structure**

**Method A1, A2, A3, A4**

(Fee Schedule Rate Per Hours Used)

	A	B	C	METHOD A1			METHOD A2			
	Average Annual Sports Facility Hours	Equatable Hourly Rate (Column C / Column A)	Average Annual Annual Payment to PVRPD ("Current Method")	Currently Approved Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	
1	AYSO Region 68	4,682.00	\$ 9.18	\$ 43,000.00	\$ 20.00	\$ 93,640.00	\$ 50,640.00	\$ 10.00	\$ 46,820.00	\$ 3,820.00
2	Eagles Soccer Club	2,433.00	\$ 12.33	\$ 30,000.00	\$ 20.00	\$ 48,660.00	\$ 18,660.00	\$ 10.00	\$ 24,330.00	\$ (5,670.00)
3	Camarillo PONY Baseball	12,740.40	\$ -	\$ -	\$ 20.00	\$ 254,808.00	\$ 254,808.00	\$ 10.00	\$ 127,404.00	\$ 127,404.00
4	Camarillo Girls Softball	3,244.40	\$ 0.62	\$ 2,000.00	\$ 15.00	\$ 48,666.00	\$ 46,666.00	\$ 10.00	\$ 32,444.00	\$ 30,444.00
5	Camarillo Cougars Football	588.40	\$ -	\$ -	\$ 10.00	\$ 5,884.00	\$ 5,884.00	\$ 10.00	\$ 5,884.00	\$ 5,884.00
6	Camarillo Youth Basketball	284.20	\$ -	\$ -	\$ 12.00	\$ 3,410.40	\$ 3,410.40	\$ 10.00	\$ 2,842.00	\$ 2,842.00
7	Pleasant Valley Swim Team	254.50	\$ 50.18	\$ 12,771.28	\$ 20.00	\$ 5,090.00	\$ (7,681.28)	\$ 10.00	\$ 2,545.00	\$ (10,226.28)
9	<b>TOTAL</b>		\$ 87,771.28		\$ 460,158.40	\$ 372,387.12		\$ 242,269.00	\$ 154,497.72	

	A	B	C	METHOD A3			METHOD A4			
	Average Annual Sports Facility Hours	Equatable Hourly Rate (Column C / Column A)	Average Annual Annual Payment to PVRPD ("Current Method")	Proposed Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	
10	AYSO Region 68	4,682.00	\$ 9.18	\$ 43,000.00	\$ 7.50	\$ 35,115.00	\$ (7,885.00)	\$ 5.00	\$ 23,410.00	\$ (19,590.00)
11	Eagles Soccer Club	2,433.00	\$ 12.33	\$ 30,000.00	\$ 7.50	\$ 18,247.50	\$ (11,752.50)	\$ 5.00	\$ 12,165.00	\$ (17,835.00)
12	Camarillo PONY Baseball	12,740.40	\$ -	\$ -	\$ 7.50	\$ 95,553.00	\$ 95,553.00	\$ 5.00	\$ 63,702.00	\$ 63,702.00
13	Camarillo Girls Softball	3,244.40	\$ 0.62	\$ 2,000.00	\$ 7.50	\$ 24,333.00	\$ 22,333.00	\$ 5.00	\$ 16,222.00	\$ 14,222.00
14	Camarillo Cougars Football	588.40	\$ -	\$ -	\$ 7.50	\$ 4,413.00	\$ 4,413.00	\$ 5.00	\$ 2,942.00	\$ 2,942.00
15	Camarillo Youth Basketball	284.20	\$ -	\$ -	\$ 7.50	\$ 2,131.50	\$ 2,131.50	\$ 5.00	\$ 1,421.00	\$ 1,421.00
16	Pleasant Valley Swim Team	254.50	\$ 50.18	\$ 12,771.28	\$ 7.50	\$ 1,908.75	\$ (10,862.53)	\$ 5.00	\$ 1,272.50	\$ (11,498.78)
18	<b>TOTAL</b>		\$ 87,771.28		\$ 181,701.75	\$ 93,930.47		\$ 121,134.50	\$ 33,363.22	

**Community Service Organization Fee Structure**

**Method B1, B2**

(% of Hourly Rate Based on Primary/Secondary/Other Usage)

Community Service Organization	Annual Average Sports Facility Hours	METHOD B1				METHOD B2			
		Currently Approved Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
<b>1 AYSO Region 68</b>	<b>4,682.00</b>								
2 Primary Season Hours	2,687.63	\$ 20.00	25.00%	\$ 13,438.16	\$ 1,111.78	\$ 10.00	25.00%	\$ 6,719.08	\$ (20,944.11)
3 Secondary/Select Season Hours	1,077.94		50.00%	\$ 10,779.39			50.00%	\$ 5,389.69	
4 Tournament/Camp/Clinic/Other Hours	994.71		100.00%	\$ 19,894.22			100.00%	\$ 9,947.11	
5 <b>AYSO TOTAL</b>				<b>\$ 44,111.78</b>				<b>\$ 22,055.89</b>	
<b>6 Eagles Soccer Club</b>	<b>2,433.00</b>								
7 Primary Season Hours	1,025.36	\$ 20.00	25.00%	\$ 5,126.81	\$ (5,252.80)	\$ 10.00	25.00%	\$ 2,563.41	\$ (17,626.40)
8 Secondary/Select Season Hours	804.77		50.00%	\$ 8,047.69			50.00%	\$ 4,023.84	
9 Tournament/Camp/Clinic/Other Hours	578.64		100.00%	\$ 11,572.70			100.00%	\$ 5,786.35	
10 <b>EAGLES TOTAL</b>				<b>\$ 24,747.20</b>				<b>\$ 12,373.60</b>	
<b>11 Camarillo PONY Baseball</b>	<b>12,740.40</b>								
12 Primary Season Hours	6,592.90	\$ 20.00	25.00%	\$ 32,964.51	\$ 132,603.13	\$ 10.00	25.00%	\$ 16,482.25	\$ 66,301.56
13 Secondary/Select Season Hours	2,331.13		50.00%	\$ 23,311.35			50.00%	\$ 11,655.67	
14 Tournament/Camp/Clinic/Other Hours	3,816.36		100.00%	\$ 76,327.27			100.00%	\$ 38,163.63	
15 <b>CPBA TOTAL</b>				<b>\$ 132,603.13</b>				<b>\$ 66,301.56</b>	
<b>16 Camarillo Girls Softball</b>	<b>3,244.40</b>								
17 Primary Season Hours	1,428.57	\$ 15.00	25.00%	\$ 5,357.13	\$ 18,588.43	\$ 10.00	25.00%	\$ 3,571.42	\$ 11,725.62
18 Secondary/Select Season Hours	1,600.82		50.00%	\$ 12,006.18			50.00%	\$ 8,004.12	
19 Tournament/Camp/Clinic/Other Hours	215.01		100.00%	\$ 3,225.13			100.00%	\$ 2,150.08	
20 <b>CGSA TOTAL</b>				<b>\$ 20,588.43</b>				<b>\$ 13,725.62</b>	
<b>21 Camarillo Cougars Football</b>	<b>588.40</b>								
22 Primary Season Hours	555.27	\$ 10.00	25.00%	\$ 1,388.17	\$ 1,553.86	\$ 10.00	25.00%	\$ 1,388.17	\$ 1,553.86
23 Secondary/Select Season Hours	33.14		50.00%	\$ 165.69			50.00%	\$ 165.69	
24 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
25 <b>COUGARS TOTAL</b>				<b>\$ 1,553.86</b>				<b>\$ 1,553.86</b>	
<b>26 Camarillo Youth Basketball</b>	<b>284.20</b>								
27 Primary Season Hours	181.15	\$ 12.00	25.00%	\$ 543.44	\$ 1,161.76	\$ 10.00	25.00%	\$ 452.87	\$ 968.13
28 Select Programming/Secondary Season Hours	103.05		50.00%	\$ 618.32			50.00%	\$ 515.27	
29 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
30 <b>CYBA TOTAL</b>				<b>\$ 1,161.76</b>				<b>\$ 968.13</b>	
<b>31 Pleasant Valley Swim Team</b>	<b>254.50</b>								
32 Primary Season Hours	141.07	\$ 20.00	25.00%	\$ 705.33	\$ (10,931.61)	\$ 10.00	25.00%	\$ 352.67	\$ (11,851.44)
33 Secondary/Select Season Hours	113.43		50.00%	\$ 1,134.33			50.00%	\$ 567.17	
34 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
35 <b>PVST TOTAL</b>				<b>\$ 1,839.67</b>				<b>\$ 919.83</b>	
<b>41 TOTAL</b>				<b>\$ 226,605.82</b>	<b>\$ 138,834.55</b>			<b>\$ 117,898.50</b>	<b>\$ 30,127.22</b>

**Community Service Organization Fee Structure**

**Method B3, B4**

(% of Hourly Rate Based on Primary/Secondary/Other Usage)

Community Service Organization	Annual Average Sports Facility Hours	METHOD B3				METHOD B4			
		Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
<b>1 AYSO Region 68</b>	<b>4,682.00</b>								
2 Primary Season Hours	2,687.63	\$ 7.50	25.00%	\$ 5,039.31	\$ (26,458.08)	\$ 5.00	25.00%	\$ 3,359.54	\$ (31,972.06)
3 Secondary/Select Season Hours	1,077.94		50.00%	\$ 4,042.27			50.00%	\$ 2,694.85	
4 Tournament/Camp/Clinic/Other Hours	994.71		100.00%	\$ 7,460.33			100.00%	\$ 4,973.56	
5 <b>AYSO TOTAL</b>				<b>\$ 16,541.92</b>				<b>\$ 11,027.94</b>	
<b>6 Eagles Soccer Club</b>	<b>2,433.00</b>								
7 Primary Season Hours	1,025.36	\$ 7.50	25.00%	\$ 1,922.55	\$ (20,719.80)	\$ 5.00	25.00%	\$ 1,281.70	\$ (23,813.20)
8 Secondary/Select Season Hours	804.77		50.00%	\$ 3,017.88			50.00%	\$ 2,011.92	
9 Tournament/Camp/Clinic/Other Hours	578.64		100.00%	\$ 4,339.76			100.00%	\$ 2,893.18	
10 <b>EAGLES TOTAL</b>				<b>\$ 9,280.20</b>				<b>\$ 6,186.80</b>	
<b>11 Camarillo PONY Baseball</b>	<b>12,740.40</b>								
12 Primary Season Hours	6,592.90	\$ 7.50	25.00%	\$ 12,361.69	\$ 49,726.17	\$ 5.00	25.00%	\$ 8,241.13	\$ 33,150.78
13 Secondary/Select Season Hours	2,331.13		50.00%	\$ 8,741.76			50.00%	\$ 5,827.84	
14 Tournament/Camp/Clinic/Other Hours	3,816.36		100.00%	\$ 28,622.73			100.00%	\$ 19,081.82	
15 <b>CPBA TOTAL</b>				<b>\$ 49,726.17</b>				<b>\$ 33,150.78</b>	
<b>16 Camarillo Girls Softball</b>	<b>3,244.40</b>								
17 Primary Season Hours	1,428.57	\$ 7.50	25.00%	\$ 2,678.56	\$ 8,294.22	\$ 5.00	25.00%	\$ 1,785.71	\$ 4,862.81
18 Secondary/Select Season Hours	1,600.82		50.00%	\$ 6,003.09			50.00%	\$ 4,002.06	
19 Tournament/Camp/Clinic/Other Hours	215.01		100.00%	\$ 1,612.56			100.00%	\$ 1,075.04	
20 <b>CGSA TOTAL</b>				<b>\$ 10,294.22</b>				<b>\$ 6,862.81</b>	
<b>21 Camarillo Cougars Football</b>	<b>588.40</b>								
22 Primary Season Hours	555.27	\$ 7.50	25.00%	\$ 1,041.13	\$ 1,165.39	\$ 5.00	25.00%	\$ 694.08	\$ 776.93
23 Secondary/Select Season Hours	33.14		50.00%	\$ 124.26			50.00%	\$ 82.84	
24 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
25 <b>COUGARS TOTAL</b>				<b>\$ 1,165.39</b>				<b>\$ 776.93</b>	
<b>26 Camarillo Youth Basketball</b>	<b>284.20</b>								
27 Primary Season Hours	181.15	\$ 7.50	25.00%	\$ 339.65	\$ 726.10	\$ 5.00	25.00%	\$ 226.43	\$ 484.07
28 Secondary/Select Season Hours	103.05		50.00%	\$ 386.45			50.00%	\$ 257.63	
29 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
30 <b>CYBA TOTAL</b>				<b>\$ 726.10</b>				<b>\$ 484.07</b>	
<b>31 Pleasant Valley Swim Team</b>	<b>254.50</b>								
32 Primary Season Hours	141.07	\$ 7.50	25.00%	\$ 264.50	\$ (12,081.40)	\$ 5.00	25.00%	\$ 176.33	\$ (12,311.36)
33 Secondary/Select Season Hours	113.43		50.00%	\$ 425.38			50.00%	\$ 283.58	
34 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
35 <b>PVST TOTAL</b>				<b>\$ 689.88</b>				<b>\$ 459.92</b>	
<b>41 TOTAL</b>				<b>\$ 88,423.87</b>	<b>\$ 652.60</b>			<b>\$ 58,949.25</b>	<b>\$ (28,822.03)</b>

**Community Service Organization Fee Structure**

**Method E1, E2**

(% of Hourly Rate Based on Primary/Secondary/Other Usage)

Community Service Organization	Annual Average Sports Facility Hours	METHOD E1				METHOD E2			
		Currently Approved Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
<b>1 AYSO Region 68</b>	<b>4,682.00</b>								
2 Primary Season Hours	2,687.63	\$ 20.00	33.00%	\$ 17,738.38	\$ 28,755.62	\$ 10.00	33.00%	\$ 8,869.19	\$ (7,122.19)
3 Secondary/Select Season Hours	1,077.94		66.00%	\$ 14,228.79			66.00%	\$ 7,114.40	
4 Tournament/Camp/Clinic/Other Hours	994.71		200.00%	\$ 39,788.45			200.00%	\$ 19,894.22	
5 <b>AYSO TOTAL</b>				<b>\$ 71,755.62</b>				<b>\$ 35,877.81</b>	
<b>6 Eagles Soccer Club</b>	<b>2,433.00</b>								
7 Primary Season Hours	1,025.36	\$ 20.00	33.00%	\$ 6,767.39	\$ 10,535.75	\$ 10.00	33.00%	\$ 3,383.70	\$ (9,732.13)
8 Secondary/Select Season Hours	804.77		66.00%	\$ 10,622.95			66.00%	\$ 5,311.47	
9 Tournament/Camp/Clinic/Other Hours	578.64		200.00%	\$ 23,145.40			200.00%	\$ 11,572.70	
10 <b>EAGLES TOTAL</b>				<b>\$ 40,535.75</b>				<b>\$ 20,267.87</b>	
<b>11 Camarillo PONY Baseball</b>	<b>12,740.40</b>								
12 Primary Season Hours	6,592.90	\$ 20.00	33.00%	\$ 43,513.15	\$ 226,938.67	\$ 10.00	33.00%	\$ 21,756.58	\$ 113,469.33
13 Secondary/Select Season Hours	2,331.13		66.00%	\$ 30,770.98			66.00%	\$ 15,385.49	
14 Tournament/Camp/Clinic/Other Hours	3,816.36		200.00%	\$ 152,654.54			200.00%	\$ 76,327.27	
15 <b>CPBA TOTAL</b>				<b>\$ 226,938.67</b>				<b>\$ 113,469.33</b>	
<b>16 Camarillo Girls Softball</b>	<b>3,244.40</b>								
17 Primary Season Hours	1,428.57	\$ 15.00	33.00%	\$ 7,071.41	\$ 27,369.82	\$ 10.00	33.00%	\$ 4,714.27	\$ 17,579.88
18 Secondary/Select Season Hours	1,600.82		66.00%	\$ 15,848.16			66.00%	\$ 10,565.44	
19 Tournament/Camp/Clinic/Other Hours	215.01		200.00%	\$ 6,450.25			200.00%	\$ 4,300.17	
20 <b>CGSA TOTAL</b>				<b>\$ 29,369.82</b>				<b>\$ 19,579.88</b>	
<b>21 Camarillo Cougars Football</b>	<b>588.40</b>								
22 Primary Season Hours	555.27	\$ 10.00	33.00%	\$ 1,832.38	\$ 2,051.09	\$ 10.00	33.00%	\$ 1,832.38	\$ 2,051.09
23 Secondary/Select Season Hours	33.14		66.00%	\$ 218.71			66.00%	\$ 218.71	
24 Tournament/Camp/Clinic/Other Hours	0.00		200.00%	\$ -			200.00%	\$ -	
25 <b>COUGARS TOTAL</b>				<b>\$ 2,051.09</b>				<b>\$ 2,051.09</b>	
<b>26 Camarillo Youth Basketball</b>	<b>284.20</b>								
27 Primary Season Hours	181.15	\$ 12.00	33.00%	\$ 717.34	\$ 1,533.52	\$ 10.00	33.00%	\$ 597.78	\$ 1,277.94
28 Secondary/Select Season Hours	103.05		66.00%	\$ 816.18			66.00%	\$ 680.15	
29 Tournament/Camp/Clinic/Other Hours	0.00		200.00%	\$ -			200.00%	\$ -	
30 <b>CYBA TOTAL</b>				<b>\$ 1,533.52</b>				<b>\$ 1,277.94</b>	
<b>31 Pleasant Valley Swim Team</b>	<b>254.50</b>								
32 Primary Season Hours	141.07	\$ 20.00	33.00%	\$ 931.04	\$ (10,342.91)	\$ 10.00	33.00%	\$ 465.52	\$ (11,557.10)
33 Secondary/Select Season Hours	113.43		66.00%	\$ 1,497.32			66.00%	\$ 748.66	
34 Tournament/Camp/Clinic/Other Hours	0.00		200.00%	\$ -			200.00%	\$ -	
35 <b>PVST TOTAL</b>				<b>\$ 2,428.36</b>				<b>\$ 1,214.18</b>	
<b>41 TOTAL</b>				<b>\$ 374,612.83</b>	<b>\$ 286,841.55</b>			<b>\$ 193,738.10</b>	<b>\$ 105,966.83</b>

**Community Service Organization Fee Structure**  
**Method E3, E4**

(% of Hourly Rate Based on Primary/Secondary/Other Usage)

Community Service Organization	Annual Average Sports Facility Hours	METHOD E3				METHOD E4			
		Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
<b>1 AYSO Region 68</b>	<b>4,682.00</b>								
Primary Season Hours	2,687.63	\$ 7.50	33.00%	\$ 6,651.89	\$ (16,091.64)	\$ 5.00	33.00%	\$ 4,434.59	\$ (25,061.10)
Secondary/Select Season Hours	1,077.94		66.00%	\$ 5,335.80			66.00%	\$ 3,557.20	
Tournament/Camp/Clinic/Other Hours	994.71		200.00%	\$ 14,920.67			200.00%	\$ 9,947.11	
<b>5 AYSO TOTAL</b>				<b>\$ 26,908.36</b>				<b>\$ 17,938.90</b>	
<b>6 Eagles Soccer Club</b>	<b>2,433.00</b>								
Primary Season Hours	1,025.36	\$ 7.50	33.00%	\$ 2,537.77	\$ (14,799.09)	\$ 5.00	33.00%	\$ 1,691.85	\$ (19,866.06)
Secondary/Select Season Hours	804.77		66.00%	\$ 3,983.61			66.00%	\$ 2,655.74	
Tournament/Camp/Clinic/Other Hours	578.64		200.00%	\$ 8,679.53			200.00%	\$ 5,786.35	
<b>10 EAGLES TOTAL</b>				<b>\$ 15,200.91</b>				<b>\$ 10,133.94</b>	
<b>11 Camarillo PONY Baseball</b>	<b>12,740.40</b>								
Primary Season Hours	6,592.90	\$ 7.50	33.00%	\$ 16,317.43	\$ 85,102.00	\$ 5.00	33.00%	\$ 10,878.29	\$ 56,734.67
Secondary/Select Season Hours	2,331.13		66.00%	\$ 11,539.12			66.00%	\$ 7,692.74	
Tournament/Camp/Clinic/Other Hours	3,816.36		200.00%	\$ 57,245.45			200.00%	\$ 38,163.63	
<b>15 CPBA TOTAL</b>				<b>\$ 85,102.00</b>				<b>\$ 56,734.67</b>	
<b>16 Camarillo Girls Softball</b>	<b>3,244.40</b>								
Primary Season Hours	1,428.57	\$ 7.50	33.00%	\$ 3,535.70	\$ 12,684.91	\$ 5.00	33.00%	\$ 2,357.14	\$ 7,789.94
Secondary/Select Season Hours	1,600.82		66.00%	\$ 7,924.08			66.00%	\$ 5,282.72	
Tournament/Camp/Clinic/Other Hours	215.01		200.00%	\$ 3,225.13			200.00%	\$ 2,150.08	
<b>20 CGSA TOTAL</b>				<b>\$ 14,684.91</b>				<b>\$ 9,789.94</b>	
<b>21 Camarillo Cougars Football</b>	<b>588.40</b>								
Primary Season Hours	555.27	\$ 7.50	33.00%	\$ 1,374.29	\$ 1,538.32	\$ 5.00	33.00%	\$ 916.19	\$ 1,025.54
Secondary/Select Season Hours	33.14		66.00%	\$ 164.03			66.00%	\$ 109.35	
Tournament/Camp/Clinic/Other Hours	0.00		200.00%	\$ -			200.00%	\$ -	
<b>25 COUGARS TOTAL</b>				<b>\$ 1,538.32</b>				<b>\$ 1,025.54</b>	
<b>26 Camarillo Youth Basketball</b>	<b>284.20</b>								
Primary Season Hours	181.15	\$ 7.50	33.00%	\$ 448.34	\$ 958.45	\$ 5.00	33.00%	\$ 298.89	\$ 638.97
Secondary/Select Season Hours	103.05		66.00%	\$ 510.11			66.00%	\$ 340.08	
Tournament/Camp/Clinic/Other Hours	0.00		200.00%	\$ -			200.00%	\$ -	
<b>30 CYBA TOTAL</b>				<b>\$ 958.45</b>				<b>\$ 638.97</b>	
<b>31 Pleasant Valley Swim Team</b>	<b>254.50</b>								
Primary Season Hours	141.07	\$ 7.50	33.00%	\$ 349.14	\$ (11,860.64)	\$ 5.00	33.00%	\$ 232.76	\$ (12,164.19)
Secondary/Select Season Hours	113.43		66.00%	\$ 561.50			66.00%	\$ 374.33	
Tournament/Camp/Clinic/Other Hours	0.00		200.00%	\$ -			200.00%	\$ -	
<b>35 PVST TOTAL</b>				<b>\$ 910.64</b>				<b>\$ 607.09</b>	
<b>41 TOTAL</b>				<b>\$ 145,303.58</b>	<b>\$ 57,532.30</b>			<b>\$ 96,869.05</b>	<b>\$ 9,097.77</b>

**Community Service Organization Fee Structure**

**Method F1, F2**

(% of Hourly Rate Based on Primary/Secondary/Other Usage)

Community Service Organization	Annual Average Sports Facility Hours	METHOD F1				METHOD F2			
		Currently Approved Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
<b>1 AYSO Region 68</b>	<b>4,682.00</b>								
2 Primary Season Hours	2,687.63	\$ 20.00	33.00%	\$ 17,738.38	\$ 8,861.39	\$ 10.00	33.00%	\$ 8,869.19	\$ (17,069.30)
3 Secondary/Select Season Hours	1,077.94		66.00%	\$ 14,228.79			66.00%	\$ 7,114.40	
4 Tournament/Camp/Clinic/Other Hours	994.71		100.00%	\$ 19,894.22			100.00%	\$ 9,947.11	
5 <b>AYSO TOTAL</b>				<b>\$ 51,861.39</b>				<b>\$ 25,930.70</b>	
<b>6 Eagles Soccer Club</b>	<b>2,433.00</b>								
7 Primary Season Hours	1,025.36	\$ 20.00	33.00%	\$ 6,767.39	\$ (1,036.96)	\$ 10.00	33.00%	\$ 3,383.70	\$ (15,518.48)
8 Secondary/Select Season Hours	804.77		66.00%	\$ 10,622.95			66.00%	\$ 5,311.47	
9 Tournament/Camp/Clinic/Other Hours	578.64		100.00%	\$ 11,572.70			100.00%	\$ 5,786.35	
10 <b>EAGLES TOTAL</b>				<b>\$ 28,963.04</b>				<b>\$ 14,481.52</b>	
<b>11 Camarillo PONY Baseball</b>	<b>12,740.40</b>								
12 Primary Season Hours	6,592.90	\$ 20.00	33.00%	\$ 43,513.15	\$ 150,611.40	\$ 10.00	33.00%	\$ 21,756.58	\$ 75,305.70
13 Secondary/Select Season Hours	2,331.13		66.00%	\$ 30,770.98			66.00%	\$ 15,385.49	
14 Tournament/Camp/Clinic/Other Hours	3,816.36		100.00%	\$ 76,327.27			100.00%	\$ 38,163.63	
15 <b>CPBA TOTAL</b>				<b>\$ 150,611.40</b>				<b>\$ 75,305.70</b>	
<b>16 Camarillo Girls Softball</b>	<b>3,244.40</b>								
17 Primary Season Hours	1,428.57	\$ 15.00	33.00%	\$ 7,071.41	\$ 24,144.69	\$ 10.00	33.00%	\$ 4,714.27	\$ 15,429.80
18 Secondary/Select Season Hours	1,600.82		66.00%	\$ 15,848.16			66.00%	\$ 10,565.44	
19 Tournament/Camp/Clinic/Other Hours	215.01		100.00%	\$ 3,225.13			100.00%	\$ 2,150.08	
20 <b>CGSA TOTAL</b>				<b>\$ 26,144.69</b>				<b>\$ 17,429.80</b>	
<b>21 Camarillo Cougars Football</b>	<b>588.40</b>								
22 Primary Season Hours	555.27	\$ 10.00	33.00%	\$ 1,832.38	\$ 2,051.09	\$ 10.00	33.00%	\$ 1,832.38	\$ 2,051.09
23 Secondary/Select Season Hours	33.14		66.00%	\$ 218.71			66.00%	\$ 218.71	
24 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
25 <b>COUGARS TOTAL</b>				<b>\$ 2,051.09</b>				<b>\$ 2,051.09</b>	
<b>26 Camarillo Youth Basketball</b>	<b>284.20</b>								
27 Primary Season Hours	181.15	\$ 12.00	33.00%	\$ 717.34	\$ 1,533.52	\$ 10.00	33.00%	\$ 597.78	\$ 1,277.94
28 Secondary/Select Season Hours	103.05		66.00%	\$ 816.18			66.00%	\$ 680.15	
29 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
30 <b>CYBA TOTAL</b>				<b>\$ 1,533.52</b>				<b>\$ 1,277.94</b>	
<b>31 Pleasant Valley Swim Team</b>	<b>254.50</b>								
32 Primary Season Hours	141.07	\$ 20.00	33.00%	\$ 931.04	\$ (10,342.91)	\$ 10.00	33.00%	\$ 465.52	\$ (11,557.10)
33 Secondary/Select Season Hours	113.43		66.00%	\$ 1,497.32			66.00%	\$ 748.66	
34 Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
35 <b>PVST TOTAL</b>				<b>\$ 2,428.36</b>				<b>\$ 1,214.18</b>	
41 <b>TOTAL</b>				<b>\$ 263,593.50</b>	<b>\$ 175,822.23</b>			<b>\$ 137,690.92</b>	<b>\$ 49,919.64</b>

**Community Service Organization Fee Structure  
Method F3, F4**

(% of Hourly Rate Based on Primary/Secondary/Other Usage)

Community Service Organization	Annual Average Sports Facility Hours	METHOD F3				METHOD F4			
		Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
<b>AYSO Region 68</b>	<b>4,682.00</b>								
Primary Season Hours	2,687.63	\$ 7.50	33.00%	\$ 6,651.89	\$ (23,551.98)	\$ 5.00	33.00%	\$ 4,434.59	\$ (30,034.65)
Secondary/Select Season Hours	1,077.94		66.00%	\$ 5,335.80			66.00%	\$ 3,557.20	
Tournament/Camp/Clinic/Other Hours	994.71		100.00%	\$ 7,460.33			100.00%	\$ 4,973.56	
<b>AYSO TOTAL</b>				<b>\$ 19,448.02</b>				<b>\$ 12,965.35</b>	
<b>Eagles Soccer Club</b>	<b>2,433.00</b>								
Primary Season Hours	1,025.36	\$ 7.50	33.00%	\$ 2,537.77	\$ (19,138.86)	\$ 5.00	33.00%	\$ 1,691.85	\$ (22,759.24)
Secondary/Select Season Hours	804.77		66.00%	\$ 3,983.61			66.00%	\$ 2,655.74	
Tournament/Camp/Clinic/Other Hours	578.64		100.00%	\$ 4,339.76			100.00%	\$ 2,893.18	
<b>EAGLES TOTAL</b>				<b>\$ 10,861.14</b>				<b>\$ 7,240.76</b>	
<b>Camarillo PONY Baseball</b>	<b>12,740.40</b>								
Primary Season Hours	6,592.90	\$ 7.50	33.00%	\$ 16,317.43	\$ 56,479.27	\$ 5.00	33.00%	\$ 10,878.29	\$ 37,652.85
Secondary/Select Season Hours	2,331.13		66.00%	\$ 11,539.12			66.00%	\$ 7,692.74	
Tournament/Camp/Clinic/Other Hours	3,816.36		100.00%	\$ 28,622.73			100.00%	\$ 19,081.82	
<b>CPBA TOTAL</b>				<b>\$ 56,479.27</b>				<b>\$ 37,652.85</b>	
<b>Camarillo Girls Softball</b>	<b>3,244.40</b>								
Primary Season Hours	1,428.57	\$ 7.50	33.00%	\$ 3,535.70	\$ 11,072.35	\$ 5.00	33.00%	\$ 2,357.14	\$ 6,714.90
Secondary/Select Season Hours	1,600.82		66.00%	\$ 7,924.08			66.00%	\$ 5,282.72	
Tournament/Camp/Clinic/Other Hours	215.01		100.00%	\$ 1,612.56			100.00%	\$ 1,075.04	
<b>CGSA TOTAL</b>				<b>\$ 13,072.35</b>				<b>\$ 8,714.90</b>	
<b>Camarillo Cougars Football</b>	<b>588.40</b>								
Primary Season Hours	555.27	\$ 7.50	33.00%	\$ 1,374.29	\$ 1,538.32	\$ 5.00	33.00%	\$ 916.19	\$ 1,025.54
Secondary/Select Season Hours	33.14		66.00%	\$ 164.03			66.00%	\$ 109.35	
Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
<b>COUGARS TOTAL</b>				<b>\$ 1,538.32</b>				<b>\$ 1,025.54</b>	
<b>Camarillo Youth Basketball</b>	<b>284.20</b>								
Primary Season Hours	181.15	\$ 7.50	33.00%	\$ 448.34	\$ 958.45	\$ 5.00	33.00%	\$ 298.89	\$ 638.97
Secondary/Select Season Hours	103.05		66.00%	\$ 510.11			66.00%	\$ 340.08	
Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
<b>CYBA TOTAL</b>				<b>\$ 958.45</b>				<b>\$ 638.97</b>	
<b>Pleasant Valley Swim Team</b>	<b>254.50</b>								
Primary Season Hours	141.07	\$ 7.50	33.00%	\$ 349.14	\$ (11,860.64)	\$ 5.00	33.00%	\$ 232.76	\$ (12,164.19)
Secondary/Select Season Hours	113.43		66.00%	\$ 561.50			66.00%	\$ 374.33	
Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -			100.00%	\$ -	
<b>PVST TOTAL</b>				<b>\$ 910.64</b>				<b>\$ 607.09</b>	
<b>TOTAL</b>				<b>\$ 103,268.19</b>	<b>\$ 15,496.91</b>			<b>\$ 68,845.46</b>	<b>\$ (18,925.82)</b>

**Community Service Organization Fee Structure  
Method G1, G2**

(% of Hourly Rate Based on Primary/Secondary/Other Usage)

Community Service Organization	Annual Average Sports Facility Hours	METHOD G1				METHOD G2			
		Currently Approved Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
<b>AYSO Region 68</b>	<b>4,682.00</b>								
Primary Season Hours	2,687.63	\$ 20.00	0.00%	\$ -	\$ 3,010.42	\$ 10.00	0.00%	\$ -	\$ (19,994.79)
Secondary/Select Season Hours	1,077.94		75.00%	\$ 16,169.08			75.00%	\$ 8,084.54	
Tournament/Camp/Clinic/Other Hours	994.71		150.00%	\$ 29,841.33			150.00%	\$ 14,920.67	
<b>AYSO TOTAL</b>				<b>\$ 46,010.42</b>				<b>\$ 23,005.21</b>	
<b>Eagles Soccer Club</b>	<b>2,433.00</b>								
Primary Season Hours	1,025.36	\$ 20.00	0.00%	\$ -	\$ (569.41)	\$ 10.00	0.00%	\$ -	\$ (15,284.71)
Secondary/Select Season Hours	804.77		75.00%	\$ 12,071.53			75.00%	\$ 6,035.77	
Tournament/Camp/Clinic/Other Hours	578.64		150.00%	\$ 17,359.05			150.00%	\$ 8,679.53	
<b>EAGLES TOTAL</b>				<b>\$ 29,430.59</b>				<b>\$ 14,715.29</b>	
<b>Camarillo PONY Baseball</b>	<b>12,740.40</b>								
Primary Season Hours	6,592.90	\$ 20.00	0.00%	\$ -	\$ 149,457.92	\$ 10.00	0.00%	\$ -	\$ 74,728.96
Secondary/Select Season Hours	2,331.13		75.00%	\$ 34,967.02			75.00%	\$ 17,483.51	
Tournament/Camp/Clinic/Other Hours	3,816.36		150.00%	\$ 114,490.90			150.00%	\$ 57,245.45	
<b>CPBA TOTAL</b>				<b>\$ 149,457.92</b>				<b>\$ 74,728.96</b>	
<b>Camarillo Girls Softball</b>	<b>3,244.40</b>								
Primary Season Hours	1,428.57	\$ 15.00	0.00%	\$ -	\$ 20,846.96	\$ 10.00	0.00%	\$ -	\$ 13,231.31
Secondary/Select Season Hours	1,600.82		75.00%	\$ 18,009.27			75.00%	\$ 12,006.18	
Tournament/Camp/Clinic/Other Hours	215.01		150.00%	\$ 4,837.69			150.00%	\$ 3,225.13	
<b>CGSA TOTAL</b>				<b>\$ 22,846.96</b>				<b>\$ 15,231.31</b>	
<b>Camarillo Cougars Football</b>	<b>588.40</b>								
Primary Season Hours	555.27	\$ 10.00	0.00%	\$ -	\$ 248.53	\$ 10.00	0.00%	\$ -	\$ 248.53
Secondary/Select Season Hours	33.14		75.00%	\$ 248.53			75.00%	\$ 248.53	
Tournament/Camp/Clinic/Other Hours	0.00		150.00%	\$ -			150.00%	\$ -	
<b>COUGARS TOTAL</b>				<b>\$ 248.53</b>				<b>\$ 248.53</b>	
<b>Camarillo Youth Basketball</b>	<b>284.20</b>								
Primary Season Hours	181.15	\$ 12.00	0.00%	\$ -	\$ 927.48	\$ 10.00	0.00%	\$ -	\$ 772.90
Secondary/Select Season Hours	103.05		75.00%	\$ 927.48			75.00%	\$ 772.90	
Tournament/Camp/Clinic/Other Hours	0.00		150.00%	\$ -			150.00%	\$ -	
<b>CYBA TOTAL</b>				<b>\$ 927.48</b>				<b>\$ 772.90</b>	
<b>Pleasant Valley Swim Team</b>	<b>254.50</b>								
Primary Season Hours	141.07	\$ 20.00	0.00%	\$ -	\$ (11,069.77)	\$ 10.00	0.00%	\$ -	\$ (11,920.52)
Secondary/Select Season Hours	113.43		75.00%	\$ 1,701.50			75.00%	\$ 850.75	
Tournament/Camp/Clinic/Other Hours	0.00		150.00%	\$ -			150.00%	\$ -	
<b>PVST TOTAL</b>				<b>\$ 1,701.50</b>				<b>\$ 850.75</b>	
<b>TOTAL</b>				<b>\$ 250,623.40</b>	<b>\$ 162,852.12</b>			<b>\$ 129,552.95</b>	<b>\$ 41,781.67</b>



**Community Service Organization Fee Structure  
Method G3, G4**

(% of Hourly Rate Based on Primary/Secondary/Other Usage)

Community Service Organization	Annual Average Sports Facility Hours	METHOD G3				METHOD G4			
		Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
<b>1 AYSO Region 68</b>	<b>4,682.00</b>								
2 Primary Season Hours	2,687.63	\$ 7.50	0.00%	\$ -	\$ (25,746.09)	\$ 5.00	0.00%	\$ -	\$ (31,497.40)
3 Secondary/Select Season Hours	1,077.94		75.00%	\$ 6,063.41			75.00%	\$ 4,042.27	
4 Tournament/Camp/Clinic/Other Hours	994.71		150.00%	\$ 11,190.50			150.00%	\$ 7,460.33	
5 <b>AYSO TOTAL</b>				<b>\$ 17,253.91</b>				<b>\$ 11,502.60</b>	
<b>6 Eagles Soccer Club</b>	<b>2,433.00</b>								
7 Primary Season Hours	1,025.36	\$ 7.50	0.00%	\$ -	\$ (18,963.53)	\$ 5.00	0.00%	\$ -	\$ (22,642.35)
8 Secondary/Select Season Hours	804.77		75.00%	\$ 4,526.83			75.00%	\$ 3,017.88	
9 Tournament/Camp/Clinic/Other Hours	578.64		150.00%	\$ 6,509.65			150.00%	\$ 4,339.76	
10 <b>EAGLES TOTAL</b>				<b>\$ 11,036.47</b>				<b>\$ 7,357.65</b>	
<b>11 Camarillo PONY Baseball</b>	<b>12,740.40</b>								
12 Primary Season Hours	6,592.90	\$ 7.50	0.00%	\$ -	\$ 56,046.72	\$ 5.00	0.00%	\$ -	\$ 37,364.48
13 Secondary/Select Season Hours	2,331.13		75.00%	\$ 13,112.63			75.00%	\$ 8,741.76	
14 Tournament/Camp/Clinic/Other Hours	3,816.36		150.00%	\$ 42,934.09			150.00%	\$ 28,622.73	
15 <b>CPBA TOTAL</b>				<b>\$ 56,046.72</b>				<b>\$ 37,364.48</b>	
<b>16 Camarillo Girls Softball</b>	<b>3,244.40</b>								
17 Primary Season Hours	1,428.57	\$ 7.50	0.00%	\$ -	\$ 9,423.48	\$ 5.00	0.00%	\$ -	\$ 5,615.65
18 Secondary/Select Season Hours	1,600.82		75.00%	\$ 9,004.64			75.00%	\$ 6,003.09	
19 Tournament/Camp/Clinic/Other Hours	215.01		150.00%	\$ 2,418.84			150.00%	\$ 1,612.56	
20 <b>CGSA TOTAL</b>				<b>\$ 11,423.48</b>				<b>\$ 7,615.65</b>	
<b>21 Camarillo Cougars Football</b>	<b>588.40</b>								
22 Primary Season Hours	555.27	\$ 7.50	0.00%	\$ -	\$ 186.40	\$ 5.00	0.00%	\$ -	\$ 124.26
23 Secondary/Select Season Hours	33.14		75.00%	\$ 186.40			75.00%	\$ 124.26	
24 Tournament/Camp/Clinic/Other Hours	0.00		150.00%	\$ -			150.00%	\$ -	
25 <b>COUGARS TOTAL</b>				<b>\$ 186.40</b>				<b>\$ 124.26</b>	
<b>26 Camarillo Youth Basketball</b>	<b>284.20</b>								
27 Primary Season Hours	181.15	\$ 7.50	0.00%	\$ -	\$ 579.68	\$ 5.00	0.00%	\$ -	\$ 386.45
28 Secondary/Select Season Hours	103.05		75.00%	\$ 579.68			75.00%	\$ 386.45	
29 Tournament/Camp/Clinic/Other Hours	0.00		150.00%	\$ -			150.00%	\$ -	
30 <b>CYBA TOTAL</b>				<b>\$ 579.68</b>				<b>\$ 386.45</b>	
<b>31 Pleasant Valley Swim Team</b>	<b>254.50</b>								
32 Primary Season Hours	141.07	\$ 7.50	0.00%	\$ -	\$ (12,133.21)	\$ 5.00	0.00%	\$ -	\$ (12,345.90)
33 Secondary/Select Season Hours	113.43		75.00%	\$ 638.06			75.00%	\$ 425.38	
34 Tournament/Camp/Clinic/Other Hours	0.00		150.00%	\$ -			150.00%	\$ -	
35 <b>PVST TOTAL</b>				<b>\$ 638.06</b>				<b>\$ 425.38</b>	
<b>41 TOTAL</b>				<b>\$ 97,164.71</b>	<b>\$ 9,393.44</b>			<b>\$ 64,776.48</b>	<b>\$ (22,994.80)</b>

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

**TO: FINANCE COMMITTEE**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Eric L. Storrie, Recreation Services Manager**

**DATE: August 19, 2020**

**SUBJECT: SPORTS FIELD LIGHTING COST RECOVERY ANALYSIS**

**SUMMARY**

Cost recovery is defined as a formalized process by which specific programming user fees and facility rental fees come directly from the beneficiary of the service instead of the General Fund. It is a financial and management tool, allowing the District to analyze various programs and services, aligning those services with Board and management goals.

The District currently does not have a formalized process, methodology, or policy by which programs, classes, special events, or facilities are analyzed. The District is authorized to recover “reasonable costs to replace, repair, or clean” properties that are rented or used (Ordinance 8, Section 401).

On average over the last five (5) years (FY15-16 through FY19-20), the District has annually spent an average of \$66,544 in electricity expenses to illuminate the sports fields against an average of \$70,430 in revenue for an average cost recovery of nearly 106% (excluding of District use).

**BACKGROUND**

At the January, February, March, June, July, September, and October 2019 Finance Committee meetings, cost recovery and fee schedule projects were discussed, with direction to analyze three facilities: Community Center Auditorium, Pleasant Valley Aquatic Center, and Mission Oaks Park (fields only). Parking, pavilions, and internal program analysis were presented during the September Finance Committee meeting. Internal and external programming, special events, and the Activity Guide were also analyzed.

For clarification, sports fields are considered Pleasant Valley Fields (“PVF”), Freedom Park (“FP”), Mission Oaks Park (“MO”), and Bob Kildee Community Park (“BK”) (collectively “Sports Parks”).

The core questions in the Sports Field Lighting cost recovery analysis is how much is the District spending and recovering annually to illuminate the sports fields and is the Board-approved fees sufficient to meet long-term District financial sustainability?

**ANALYSIS**

This project includes an analysis of expenses and revenues for the last five (5) years (FY15-16 through FY19-20) as well as use hours and percentage by User Classification. Priority for reserving of District Lands depends on the classification of the user (Ordinance 8, Section 406).

The District has four (4) classifications, with the District receiving priority over all other classifications.

- Class 0 - Pleasant Valley Recreation & Park District (Highest Priority)
- Class I - Community Service Organizations
- Class II - Resident Organization
- Class III - In-District Resident
- Class IV - Out-of-District or Non-Resident

Classifications are important as they will provide insight as to the percentage (%) of use for the sports field lights. This percentage does not translate to percentage of field use.

**Expenses**

Utilizing billing statements from Southern California Edison (“SCE”) for the fiscal years FY15-16 through FY19-20, District staff we able to identify the overall light expense for each of the sports parks, based on the meter specific to sports field lights. This included the overall kilowatt hour (“kWh”), including generating and delivery, and any on-demand charges.

Attachment 1 outlines the power consumed (Column C), overall expense to the District (Column D) by fiscal year (Column B) and location (Column A).

A	B	C	D	E	F	G
		kWh	District Light Expense	District Light Revenue	Difference (Loss)	Cost Recovery
Mission Oaks	FY15-16	94,863.00	\$ 6,718.47	\$ 19,901.50	\$ 13,183.03	296.22%
	FY16-17	93,825.00	\$ 6,741.61	\$ 16,869.75	\$ 10,128.14	250.23%
	FY17-18	89,659.00	\$ 6,785.11	\$ 14,978.00	\$ 8,192.89	220.75%
	FY18-19	77,952.00	\$ 5,872.03	\$ 11,926.91	\$ 6,054.88	203.11%
	FY19-20	70,715.00	\$ 5,500.57	\$ 13,578.25	\$ 8,077.68	246.85%
	5-YEAR TOTAL	427,014.00	\$ 31,817.79	\$ 77,254.41	\$ 45,636.62	244.34%
	5-YEAR AVERAGE	85,402.80	\$ 6,323.56	\$ 15,450.88	\$ 9,127.32	244.34%
Average Annual District Sport Field Light Use (23.47%)			\$ 1,484.14	\$ -	\$ (1,484.14)	0.00%
5-Year Average Minus Annual Average District Use			\$ 4,839.42	\$ 15,450.88	\$ 10,611.46	319.27%

In the example above, the District utilized sport field lighting at Mission Oaks Park an average of 23.47% (indicated in blue font) of the overall usage. This percentage (\$1,484.14 in dollars) was removed from the overall expense to show non-District use in the expense amount of \$4,839.42 against revenues of \$15,450.88 for a cost recovery of 319.27%.

The utilization by classification was compiled using MUSCO light reports, categorized by hours, and by user classification.

It is important to note the following items as it relates to the expenses:  
 Freedom Park does not include the BMX Track, Remote Control Track, or Freedom Inline Hockey Arena as they are on their own meter and paid for by the Contract Operator.

There is only one meter for Bob Kildee Community Park, including the tennis/pickleball lights and ornamental park lights (10.34% of overall electricity), and Pleasant Valley Aquatic Center “PVAC”, 33.33%). The remaining 56.33% of electricity use is allocated to the sports field lights. The analysis excludes the 44.67% for the park and PVAC.

Pleasant Valley Fields have three (3) meters for the buildings, pump, and sports field lights. The meters for the pump and building have been excluded from this analysis.

Expenses do not include the annual license fee (\$1,400) from MUSCO or personnel time required to schedule and manage lights (5% of one FT employee (104 hours), or \$4,400 annually). Original construction expenses and annual or emergency maintenance is also excluded from this analysis.

### **Revenues**

Revenue (Column E) are derived from fees paid by the organization using the service (lights). These fees are based on the Board-approved Fee Schedule and are collected as part of the monthly billing process.

It is important to note there are no light revenues allocated as part of District programming as the fees provided include lights (example: adult softball or kickball).

### **Cost Recovery**

Cost Recovery = Revenue / Expense

Subtracting the District's share of sport field lights and excluding buildings, pumps, or other share-meter facilities, the District has annually spent an average of \$66,544 in electricity expenses to illuminate the sports fields against an average of \$70,430 in revenue for an average cost recovery of nearly 106%.

### **FISCAL IMPACT**

There is no fiscal impact associated with this action at this time.

### **RECOMMENDATION**

It is recommended that the Committee review and provide direction related to the Sports Field Lights Cost Recovery Analysis.

### **ATTACHMENTS**

1. PVRPD Sports Field Lights Cost Recovery Summary (2 pages)
2. PVRPD Sports Field Lights Usage by Classification (1 page)

PVRPD Sports Field Lights Summary (FY15-16 through FY19-20)

A B C D E F G

		kWh	District Light Expense	District Light Revenue	Difference (Loss)	Cost Recovery
1	FY15-16	42,711.00	\$ 3,251.18	\$ 12,679.50	\$ 9,428.32	390.00%
2	FY16-17	44,634.00	\$ 3,706.01	\$ 16,669.50	\$ 12,963.49	449.80%
3	FY17-18	49,943.00	\$ 4,196.82	\$ 17,668.75	\$ 13,471.93	421.00%
4	FY18-19	47,756.00	\$ 3,923.62	\$ 11,834.25	\$ 7,910.63	301.62%
5	FY19-20	41,188.00	\$ 3,203.24	\$ 11,870.25	\$ 8,667.01	370.57%
6	5-YEAR TOTAL	226,232.00	\$ 18,280.87	\$ 70,722.25	\$ 52,441.38	386.86%
7	5-YEAR AVERAGE	45,246.40	\$ 3,656.17	\$ 14,144.45	\$ 10,488.28	386.86%
8	Average Annual District Sport Field Light Use (0.00%)		\$ -	\$ -	\$ -	0.00%
9	5-Year Average Minus Annual Average District Use		\$ 3,656.17	\$ 14,144.45	\$ 10,488.28	386.86%
10			(Formula: D7-D8=D9) (Formula: E7-E8=E9) (Formula: F7-F8=F9) (Formula: E9/D9=G9)			

		kWh	District Light Expense	District Light Revenue	Difference (Loss)	Cost Recovery
11	FY15-16	124,938.81	\$ 36,222.25	\$ 16,632.00	\$ (19,590.25)	45.92%
12	FY16-17	146,943.56	\$ 43,513.13	\$ 15,352.50	\$ (28,160.63)	35.28%
13	FY17-18	174,993.09	\$ 46,143.68	\$ 17,480.00	\$ (28,663.68)	37.88%
14	FY18-19	144,120.31	\$ 41,907.96	\$ 13,380.25	\$ (28,527.71)	31.93%
15	FY19-20	124,065.70	\$ 31,101.74	\$ 13,558.50	\$ (17,543.24)	43.59%
16	5-YEAR TOTAL	715,061.47	\$ 198,888.76	\$ 76,403.25	\$ (122,485.51)	38.42%
17	5-YEAR AVERAGE	143,012.29	\$ 39,777.75	\$ 15,280.65	\$ (24,497.10)	38.42%
18	Average Annual District Sport Field Light Use (0.01%)		\$ 3.98	\$ -	\$ (3.98)	0.00%
19	5-Year Average Minus Annual Average District Use		\$ 39,773.77	\$ 15,280.65	\$ (24,493.12)	38.42%

		kWh	District Light Expense	District Light Revenue	Difference (Loss)	Cost Recovery
20	FY15-16	94,863.00	\$ 6,718.47	\$ 19,901.50	\$ 13,183.03	296.22%
21	FY16-17	93,825.00	\$ 6,741.61	\$ 16,869.75	\$ 10,128.14	250.23%
22	FY17-18	89,659.00	\$ 6,785.11	\$ 14,978.00	\$ 8,192.89	220.75%
23	FY18-19	77,952.00	\$ 5,872.03	\$ 11,926.91	\$ 6,054.88	203.11%
24	FY19-20	70,715.00	\$ 5,500.57	\$ 13,578.25	\$ 8,077.68	246.85%
25	5-YEAR TOTAL	427,014.00	\$ 31,617.79	\$ 77,254.41	\$ 45,636.62	244.34%
26	5-YEAR AVERAGE	85,402.80	\$ 6,323.56	\$ 15,450.88	\$ 9,127.32	244.34%
27	Average Annual District Sport Field Light Use (23.47%)		\$ 1,484.14	\$ -	\$ (1,484.14)	0.00%
28	5-Year Average Minus Annual Average District Use		\$ 4,839.42	\$ 15,450.88	\$ 10,611.46	319.27%

PVRPD Sports Field Lights Summary (FY15-16 through FY19-20)

A	B	C	D	E	F	G
		kWh	District Light Expense	District Light Revenue	Difference (Loss)	Cost Recovery
	FY15-16	81,075.00	\$ 16,137.42	\$ 28,910.97	\$ 12,773.55	179.15%
	FY16-17	85,741.00	\$ 18,774.41	\$ 22,585.15	\$ 3,810.74	120.30%
	FY17-18	89,333.00	\$ 19,517.87	\$ 31,658.75	\$ 12,140.88	162.20%
	FY18-19	87,611.00	\$ 17,566.99	\$ 23,148.20	\$ 5,581.21	131.77%
	FY19-20	87,204.00	\$ 19,376.67	\$ 21,470.00	\$ 2,093.33	110.80%
	5-YEAR TOTAL	430,964.00	\$ 91,373.36	\$ 127,773.07	\$ 36,399.71	139.84%
	5-YEAR AVERAGE	86,192.80	\$ 18,274.67	\$ 25,554.61	\$ 7,279.94	139.84%
	Average Annual District Sport Field Light Use (48.00%)		\$ 8,771.84	\$ -	\$ (8,771.84)	0.00%
	5-Year Average Minus Annual Average District Use		\$ 9,502.83	\$ 25,554.61	\$ 16,051.78	268.92%

	District Light Expense	District Light Revenue	Difference (Loss)	Cost Recovery
5-YEAR COMBINED AVERAGE, EXCLUDING DISTRICT USE	\$ 66,544.04	\$ 70,430.60	\$ 3,886.56	105.84%

Notes:

1. Expense does not include original construction expense, annual MUSCO use fee (+/- \$1,400.00), or personnel time (estimated \$4,400.00 annually)
2. Analysis does not include pumps or building electricity expenses (PV Fields)
3. Analysis does not include the Pleasant Valley Aquatic Center or park electricity expenses (Bob Kildee Community Park)
4. Freedom Park analysis does not include BMX, R/C Track, or Freedom Inline Hockey Arena (separately metered)
5. District programming accounts for 24.50% of overall sports field lighting usage (Attachment B)

PVRPD Sports Field Lights Usage Summary by Classification (FY15-16 through FY19-20)

A	B	C	D	E	F	G	H	I
	Total Light Hours	District Light Hours	District Light Hours %	CSO Light Hours	CSO Light Hours %	Other Light Hours	Other Light Hours %	
Freedom Park	FY15-16	512.50	0.00	0.00%	359.00	70.05%	153.50	29.95%
	FY16-17	579.50	0.00	0.00%	344.25	59.40%	235.25	40.60%
	FY17-18	660.25	0.00	0.00%	463.00	70.12%	197.25	29.88%
	FY18-19	456.75	0.00	0.00%	346.00	75.75%	110.75	24.25%
	FY19-20	568.50	0.00	0.00%	552.50	97.19%	16.00	2.81%
5-YEAR TOTAL	2,777.50	0.00	0.00%	2,064.75	74.36%	712.75	25.66%	
5-YEAR AVERAGE	555.50	0.00	0.00%	412.95	74.34%	142.55	25.66%	

A	B	C	D	E	F	G	H	I
	Total Light Hours	District Light Hours	District Light Hours %	CSO Light Hours	CSO Light Hours %	Other Light Hours	Other Light Hours %	
Bob Kildee Community Park (Sports Fields)	FY15-16	756.00	0.00	0.00%	756.00	100.00%	0.00	0.00%
	FY16-17	667.50	0.00	0.00%	667.50	100.00%	0.00	0.00%
	FY17-18	760.00	0.00	0.00%	760.00	100.00%	0.00	0.00%
	FY18-19	581.75	0.00	0.00%	581.75	100.00%	0.00	0.00%
	FY19-20	590.00	0.50	0.08%	589.50	99.92%	0.00	0.00%
5-YEAR TOTAL	3,355.25	0.50	0.01%	3,354.75	99.99%	0.00	0.00%	
5-YEAR AVERAGE	671.05	0.10	0.01%	670.95	99.99%	0.00	0.00%	

A	B	C	D	E	F	G	H	I
	Total Light Hours	District Light Hours	District Light Hours %	CSO Light Hours	CSO Light Hours %	Other Light Hours	Other Light Hours %	
Mission Oaks	FY15-16	1,122.25	227.25	20.25%	877.75	78.21%	17.25	1.54%
	FY16-17	943.75	226.50	24.00%	687.00	72.79%	30.25	3.21%
	FY17-18	913.50	270.50	29.61%	632.75	69.27%	10.25	1.12%
	FY18-19	688.42	175.25	25.46%	506.17	73.53%	7.00	1.02%
	FY19-20	667.75	118.00	17.67%	478.25	71.62%	71.50	10.71%
5-YEAR TOTAL	4,335.67	1,017.50	23.47%	3,181.92	73.19%	136.25	3.14%	
5-YEAR AVERAGE	867.13	203.50	23.47%	636.38	73.19%	27.25	3.14%	

A	B	C	D	E	F	G	H	I
	Total Light Hours	District Light Hours	District Light Hours %	CSO Light Hours	CSO Light Hours %	Other Light Hours	Other Light Hours %	
Pleasant Valley Fields	2015	1,376.31	625.40	45.44%	671.41	48.78%	79.50	5.78%
	2016	1,246.95	684.65	54.91%	507.05	40.66%	55.25	4.43%
	2017	1,583.50	756.50	47.77%	766.25	48.39%	60.75	3.84%
	2018	1,196.95	606.25	50.65%	557.20	46.55%	33.50	2.80%
	2019	1,118.65	458.15	40.96%	588.25	52.59%	72.25	6.46%
5-YEAR TOTAL	6,522.36	3,130.95	48.00%	3,090.16	47.38%	301.25	4.62%	
5-YEAR AVERAGE	1,304.47	626.19	48.00%	618.03	47.38%	60.25	4.62%	

A	B	C	D	E	F	G	H	I
	Total Light Hours	District Light Hours	District Light Hours %	CSO Light Hours	CSO Light Hours %	Other Light Hours	Other Light Hours %	
SUMMARY	2015	3,767.06	852.65	22.63%	2,664.16	70.72%	250.25	6.64%
	2016	3,437.70	911.15	26.50%	2,205.80	64.16%	320.75	9.33%
	2017	3,917.25	1,027.00	26.22%	2,622.00	66.93%	268.25	6.85%
	2018	2,923.87	781.50	26.73%	1,991.12	68.10%	151.25	5.17%
	2019	2,944.90	576.65	19.58%	2,208.50	74.99%	159.75	5.42%
5-YEAR TOTAL	16,990.78	4,148.95	24.42%	11,691.58	68.81%	1,150.25	6.77%	
5-YEAR AVERAGE	3,398.16	829.79	24.42%	2,338.32	68.81%	230.05	6.77%	

**Notes:**  
 1. Analysis of sports field light hours includes District Use ("Classification" or "Class 1"), Community Service Organization ("Class 1") and other use from Non-Profit/Resident Organizations, In-District Residents, and Out-of-District ("Classes 2-3-4" respectively)