

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

**BOARD OF DIRECTORS
REGULAR MEETING AGENDA
October 5, 2016**

6:00 P.M.

REGULAR MEETING

NEXT RESOLUTION #568

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. AMENDMENTS TO THE AGENDA** - This is the time and place to change the order of the agenda, delete, or add any agenda item(s) and to remove any consent agenda items for discussion.
- 5. PRESENTATIONS**
 - A. District Highlights/Spotlight on Rentals
 - B. CGSA
 - C. Pleasant Valley Recreation and Parks Foundation
- 6. PUBLIC COMMENT** - In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public. If you would like to speak about an item on the agenda, we would prefer you complete a Speaker Card, give it to the Clerk of the Board, and wait until it comes up. If you would like to make comments about other areas not on this agenda, in accordance with California law, we will listen, note them, and bring them back up at a later date for discussion. Speakers will be allowed three minutes to address the Board.
- 7. CONSENT AGENDA** – Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.
 - A. **Minutes for Regular Meeting of September 7, 2016 and Special Meeting of September 22, 2016**
Approval receives and files minutes.
 - B. **Warrants, Accounts Payable & Payroll**
Approval of District's disbursements dated on or before September 23, 2016.
 - C. **Financial Report**
Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports of August 31, 2016.

8. NEW ITEMS-DISCUSSION/ACTION

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

LAFCo is seeking an individual to serve in the capacity as the Special District Alternate to fill a four-year term ending January 1, 2019. A vote is needed to select a candidate and by motion, cast the Board's vote for the selected candidate.

Suggested Action: A MOTION to Approve a selection and vote for a LAFCo special district alternate member.

B. Capital Projects Time Line

Update of District capital projects in progress or upcoming.

Suggested Action: No action required.

C. Approval of Resolution No. 567, Refunding Of 2004 Bonds and the Subordination of the 2006, 2009 and 2014 Bonds for the Successor Agency to the Camarillo Community Development Commission

The Successor Agency to the Camarillo Community Development Commission (Successor Agency) is planning to issue a new bond series (2016 Bonds) for the purpose of refunding the 2004 Bonds which will be secured by the tax increment revenues received from the Camarillo Corridor Project Area.

Suggested Action: A MOTION to Approve Resolution No. 567, the refunding of the 2004 Bonds and the subordination of the 2006, 2009, and 2014 Bonds.

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

- A. Chairman Mishler
- B. Ventura County Special District Association/California Special District Association
- C. Santa Monica Mountains Conservancy
- D. Standing Committees – Finance
- E. Foundation for Pleasant Valley Recreation and Parks
- F. General Manager's Report

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

11. ADJOURNMENT

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

Announcement: Public Comment: Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (i.e. a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager at 482-1996, extension 24. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.



**PLEASANT VALLEY RECREATION AND PARK DISTRICT
CO-SPONSORED GROUP
ANNUAL UPDATE**

Group: Camarillo Girls Softball Association

Date: 10/5/2016

One representative from your organization must attend the following PVRPD Board Meeting on:
Wednesday, October 5, 2016 at 6pm at Camarillo City Hall

OFFICERS	NAME	ADDRESS	DAY PHONE	CELL PHONE
President	George M. Peraza	2108 Klamath Dr., Camarillo 93010	805-233-4008	805-233-4008
Vice President	Kwinn Knight	888 Palmer Ave, Camarillo, CA 93010		805-312-1852
Treasurer	Som Khampanya	4758 La Puma Ct., Camarillo, CA 93010	805-886-3233	805-886-3233
Secretary	Julie Johnson	1059 Ashbury Ct, Camarillo, CA 93010	805-484-5137	805-657-8147

Number of participants last year: 295
 Projected number of participants upcoming year: 325

Changes Organization has made from previous year:

- 1) Four new CGSA Board members 2) Expanding fall Ball program - Friday Night Lights and Sunday Leagues.
- 3) Reaching out to local elementary schools for recruitment. 4) Player development clinics.
- 5) Reaching out to other local organizations: AYSO, CYBA, CPBA and Girl Scouts

Comments for the PVRPD Board of Directors: Our sincere appreciation and gratitude for all that you do for the CGSA and our community.

Primary Facility (ies) Used? Mission Oaks Park Softball Complex

What Time are Board Meetings Held? 7:00pm (on the third Wednesday of every month)

Where are Board Meetings Held? PV Fields East Meeting Room

When are new Board Members Elected? April

When are new Board Members Installed? July

Pleasant Valley Recreation and Park District Liaison: Lanny Binney, Recreation Supervisor

Please attach a copy of your By-Laws to this form.

Please Complete and Return the Annual Update and Financial Statement by September 16, 2016 to:

Lanny Binney
 1605 E. Burnley Street, Camarillo, CA 93010
 Phone: 482-1996 x 17
 Fax: 805-482-3468

Form Completed by (print): George M. Peraza
 Sign: GMP

Date 9/21/2016

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
COMMUNITY SERVICE GROUP - ANNUAL REVIEW
FINANCIAL STATEMENT**

Camarillo Girl's Softball Association

NAME OF ORGANIZATION

Last Year's Financial Statement

Date: **YE August 31, 2016**

Proposed Budget

YE August 31, 2017

Beginning Balance:	\$ 86,839.96
Revenue:	
Registration: Rec/Fall	\$ 100,969.81
Tournaments:CGSA Tournament	\$ 9,000.00
Fundraisers / Sponsors:	\$ 7,645.15
Snack Bar:	\$ 28,598.50
Interest:	\$ 153.21
Dues:	\$ -
Miscellaneous Income:**	\$ 397.67
Total Revenue	\$ 146,764.34

Expenses:

Admin Expense	\$ -
Advertising	\$ 1,679.27
Awards	\$ 4,904.67
Equipment	\$ 5,844.01
Facility/Field Maint.	\$ 1,360.31
Insurance	\$ 450.00
Internet (online registration)	\$ 1,421.86
Licensing/Membership	\$ 6,494.45
Maintenance (fields/facility)	\$ -
Miscellaneous**	\$ 3,068.27
Paid Staff - snack bar	\$ 7,000.00
Professional Services (refs)	\$ 11,923.00
Training / Development	\$ 4,490.00
Rentals	\$ -
PVRPD	\$ 19,927.40
Snack Bar Resale	\$ 16,592.19
Supplies	\$ 1,545.37
Tournament Entries	\$ 15,475.00
Uniforms	\$ 32,410.22
Contingency	\$ -
Total Expense:	\$ 134,586.02

Beginning Balance:	\$ 99,018.28
Revenue:	
Registration:	\$ 96,161.72
Tournaments:	\$ 10,800.00
Fundraisers:	\$ 7,645.15
Snack Bar:	\$ 34,318.20
Interest:	\$ 153.21
Dues:	\$ -
Miscellaneous Income:	\$ 397.67
Total Revenue	\$ 149,475.95

Expenses:

Admin Expense	\$ -
Advertising	\$ 1,679.27
Awards	\$ 5,297.04
Equipment	\$ 5,844.01
Facility/Field Maint.	\$ 1,360.31
Insurance	\$ 450.00
Internet (online registration)	\$ 1,421.86
Licensing/Membership	\$ 6,494.45
Maintenance (fields/facility)	\$ -
Miscellaneous	\$ 3,068.27
Paid Staff	\$ 7,000.00
Professional Services (refs)	\$ 11,355.24
Training / Development	\$ 4,490.00
Rentals	\$ -
PVRPD	\$ 19,927.40
Snack Bar Resale	\$ 16,592.19
Supplies	\$ 1,545.37
Tournament Entries	\$ 15,475.00
Uniforms	\$ 32,410.22
Contingency	\$ -
Total Expense:	\$ 134,410.63

Ending Balance: \$ 99,018.28

Ending Balance: \$ 114,083.60

<i>List Savings/CDs/Investments here:</i>	
Savings Account	\$ -
CD Account ___ 13 month	\$ 10,109.24
CD Account ___ 213 day	\$ 10,043.97
Other Account	\$ -
Total Other Accounts	\$ 20,153.21
Checking + Other	\$ 98,055.68

<i>List Savings/CDs/Investments here:</i>	
Savings Account	\$ -
CD Account ___ month	\$ 10,209.24
Investment Account	\$ 10,143.97
Other Account	\$ -
Total Other Accounts	\$ 20,353.21
Checking + Other	\$ 114,083.60

**Pleasant Valley Recreation and Park District
Minutes of Regular Meeting
September 7, 2016**

1. CALL TO ORDER

Call to Order

The regular meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 6:00 p.m. by Chairman Mishler.

2. PLEDGE OF ALLEGIANCE

Administrative Services Manager Leonore Young led the pledge.

3. ROLL CALL

Roll Call

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

Absent:

ALSO PRESENT: General Manager Mary Otten, Administrative Services Manager Leonore Young, Recreation Services Manager Amy Stewart, Park Services Manager Bob Cerasuolo, Administrative Analyst Mitchell Cameron, Customer Service Lead and Recording Board Secretary Karen Roberts, Park Supervisor Matthew Parker, Recreation Supervisors Jane Raab and Macy Andersen, Human Resources Specialist Kathryn Drewry, Recreation Coordinator Christina Alatorre, Marty Lince, Elizabeth Kelly, Steve Kelly, Holly Underwood, Carlos Corona, Bob Garcia, Kim Evans, Matthew Lorimer, and Bob Aaron.

4. AMENDMENTS TO THE AGENDA

Chairman Mishler called for a motion. A motion was made by Director Magner and seconded by Director Malloy to approve the Agenda as presented.

**Motion to
Approve
Agenda**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

5. PRESENTATIONS

A. District Highlights/Spotlight – Summer Recap

Recreation Coordinator Christina Alatorre presented the highlights of the District's August/September activities, programs, and special events. The Aquatics Center was closed for two weeks in August for maintenance and repairs after a busy summer session with an attendance of over 40,000 for swim lessons, open swim and rentals. Outdoor education hikes are continuing through the fall at Camarillo Grove Park and Mission Oaks Park, drop-in pickle ball will begin September 12 at Freedom Gym Monday and Wednesday mornings, the senior center is starting all M/W/F bingo games at noon, the Parks Department has been trimming trees at Mission Oaks and Pitts Ranch Parks and Christmas parade and craft show applications are due by September 30 to take advantage of the early bird rates.

In addition to the highlights, Ms. Alatorre spotlighted the District's summer events. Camp Fantastic, the District's day camp for ages 5-11, had over 2000 participants. The

Camarillo Grove Nature Center hosted nine hikes, outdoor program and classes and the first Mediterranean Garden tour was held on July 9. At the Senior Center, there was a July 4th dance, a trip to Laughlin, Nevada and the August 27th Mil Vet Expo in cooperation with the Ventura County Military Collaborate with over 2000 in attendance. Also during the summer were specialty camps, senior excursions, Movies in the Park with nine movie nights and over 2000 visitors, the Camarillo Community Band with four concerts and over 1200 people attending, and the annual End of Summer Camp Out with over 250 people.

B. Mil Vet Expo

Recreation Supervisor Jane Raab introduced Kim Evans, executive director of the Ventura County Military Collaborative. Ms. Evans explained that they originally had about 300 people in attendance for the first expo five years ago and this year they had over 1800 people. The non-profit collaborative includes approximately 180 government and non-profit agencies in Ventura County that have come together to assist over 60,000 veterans and active duty military in Ventura County. State and local officials attended this year's expo which included a job fair, food trucks, free meals, speakers, bands and music with many vendors and informational booths. Ms. Evans thanked PVRPD and especially the Senior Center for their assistance with the community based partnership in the Mil Vet Expo and presented a donation check for \$2000 to the Senior Center.

C. CC Playground Equipment Addition

Recreation Services Manager Amy Stewart provided an update on the expansion of the Community Center Park playground. The Kiwanis Club of Camarillo, the Camarillo Amber's Light Lions Club and the Pleasant Valley Recreation and Parks Foundation joined forces to raise money in order to add adaptive play equipment at the park. A rockin' ship, a generational swing and 4 interactive panels will be installed in late September to early October. The cost of the equipment, installation and the safety surfacing is over \$52,000 and the playground will be closed for about four to six weeks during the installation. The ground breaking ceremony will be held on September 8 at 5:30 p.m. and the grand opening will be the week of October 24. A September 10th fundraiser, Zumbathon, will be held in the auditorium of the Community Center and all are welcome to attend.

6. PUBLIC COMMENT

Chairman Mishler accepted six speaker cards from Administrative Analyst Mitchell Cameron. The first speaker, Bob Aaron, of Camarillo stated that he wanted to clarify the intent of his comments from the July 6, 2016 Board Meeting. He stated that he had used the word criminal, but he has since discussed the misunderstanding of his intent with board member(s). Also, Mr. Aaron stated that he would like to see the California Conservation Report on a future Board agenda along with the history of Pleasant Valley Fields and its policy.

Marty Lince of Camarillo, a senior who attends the Senior Center, submitted a petition to the Board with over 250 signatures requesting that the City and the District work in conjunction to build a new senior center. Mr. Lince stated that classes, bridge, yoga, and bingo are crowded and there is a need for a new facility. Mr. Lince stated that he

recently attended a City Council meeting and presented a copy of the petition of which the City was receptive.

Elizabeth Kelly lives near Pitts Ranch Park and stated that there is overcrowding at the park that affects parking in her neighborhood on Calle Brisas. Ms. Kelly stated that she had to call the police on Easter Sunday because people were double parking in her neighborhood and in the park because there was not enough parking available for the crowds using the park. She stated that there is inadequate supervision on holidays. Ms. Kelly said that the District should consider placing restrooms in any new parks including in the new Springville development to take the pressure off of other parks like Pitts Ranch Park.

Matt Lorimer of Camarillo stated that he has been talking about the Senior Center since 2012. Mr. Lorimer stated that he is disappointed with the city council members who as public servants do not serve everyone especially the senior population. He said voters should think about that and check a new box when they vote this fall. Mr. Lorimer stated that the City Council needs to meet with PVRPD and not just wait for the needs assessment.

Bob Garcia of Camarillo stated that he submitted the name of Victor Galvan Corona via e-mail to the Board on June 10 for consideration as a name for the new park within the Springville development. Mr. Garcia did not hear back from anyone or see his recommended name within the agenda report of the June 23, 2016 Special Board Meeting discussing possible park names. Mr. Garcia reported that he has since spoken with the District, but is wondering why his suggestion is not being addressed or considered. Mr. Garcia stated that Victor Corona was a resident of Camarillo who enlisted in the USAF as a tail gunner in the Korean War and has been listed as MIA since July 23, 1952 after the completion of a bombing run in North Korea

Carlos Corona of Oxnard is a nephew of Victor Corona and requested that the Board consider naming or renaming a park or a baseball field in honor of his late uncle. Members of Victor Corona's family still remain in the Ventura County area, having originally moved to Camarillo in the late 1940's. Carlos Corona noted that his uncle and several family members played semi-pro baseball (Victor was drafted by the Brooklyn Dodgers, but had already enlisted in the USAF) and that the renaming of a baseball field could also be appropriate.

7. CONSENT AGENDA

- A. Minutes for Special Board Meeting June 23, 2016 and Regular Board Meeting July 6, 2016
- B. Warrants, Accounts Payable & Payroll thru August 25, 2016
- C. Financial Report
- D. Budget Adjustment for Part-Time Administrative Services Worker
- E. Consideration and Adoption of Resolution No. 566 Amending the Conflict of Interest Code

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

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

**Motion to
Approve
Consent
Agenda**

Carried

8. NEW ITEMS – DISCUSSION/ACTION

A. Out of Range Employee Salaries

Human Resources Specialist Kathryn Drewry presented an updated salary schedule reflecting adjustments completed to bring out of range employee salaries within the salary range. Discussion included the compounding effect of changing from monthly to biweekly payments 15 years ago, the three out of range positions and the importance of remaining within the salary range for CalPERS requirements as well as auditing purposes.

Chairman Mishler called for a motion. A motion was made by Director Magner and seconded by Director Dixon to approve the updated salary schedule to reflect the current salaries of employees out of range.

**Motion to
Approve the
Updated Salary
Schedule**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

B. Approval of the Addendum to the Contract Agreement Between the District and Quality Landscape Care for Landscape Maintenance Services Located at Mel Vincent Park

Park Supervisor Matthew Parker presented two options for consideration to cover the landscape maintenance at Mel Vincent Park to go with in-house or Quality Landscape Care. The District will assume responsibility for the maintenance of the new park in January 2017. Discussion included savings in adding the new park site to the existing landscape maintenance contract with Quality Landscape Care, the reduction of overhead costs, and the change in the budgeted amount.

Chairman Mishler called for a motion. A motion was made by Director Magner and seconded by Director Dixon to approve the addendum to the contract agreement between the District and Quality Landscape Care for landscape maintenance services to include maintenance for Mel Vincent Park.

**Motion to
Approve
Addendum to
Quality
Landscape Care**

Voting was as follows:

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

Noes:

Abstain:

Absent:

Motion: Carried

**Carried
7/48**

C. Branding – Park Signs

Recreation Services Manager Amy Stewart reviewed the park sign design and sizes along with a park priority list. Research of the various sign companies and available materials prompted the recommendation to perform a pilot program first on a smaller basis with Adolfo Park, Mission Oaks Park and Woodcreek Park. Discussion included the priority of parks for signage, material for the base of the signs, volume purchase discounts, variance in sign company warranties, length of pilot program observation period, quality and durability of materials, costs, lack of signage, and need for consistent visibility. Director Magner stated that she preferred a shorter pilot program so that the signs would be installed sooner.

Chairman Mishler called for a motion. A motion was made by Director Dixon and seconded by Director Kelley to approve the pilot program for park signs at Adolfo Park, Mission Oaks Park, and Woodcreek Park with a review of the program and the sign companies' warranties at the March 2017 Board meeting.

**Motion to
Approve the
Sign Pilot
Program**

Voting was as follows:

Ayes: Dixon, Kelley, Malloy, Chairman Mishler

Noes: Magner

Abstain:

Absent:

Motion: Carried

Carried

D. Consideration and Approval to Request Proposals for District Needs Assessment

Administrative Analyst Mitchell Cameron presented a Request for Proposals (RFP) for consideration for a District needs assessment. The overall goal is to develop a comprehensive needs assessment that addresses current gaps and projected needs that will enable future planning efforts. Discussion included the actual need for an assessment when the District already has a needs list which includes the senior center and gymnasium, the increasing pressure for funds, the quantification of specific needs, meeting the needs of many, the distraction of a large needs list, need priorities, fostering a relationship with the City, the importance of a plan when seeking support, and the development of a comprehensive plan to meet the needs of a growing community. Director Kelley stated that the District already has a good understanding of its needs and additional assessments would sidetrack important needs like the senior center and a gymnasium.

Chairman Mishler called for a motion. A motion was made by Director Magner and seconded by Chairman Mishler to approve the request for proposals for the needs assessment required to further enhance the District's understanding of the community's needs.

**Motion to
Approve RFP
For Needs
Assessment**

Voting was as follows:

Ayes: Magner, Chairman Mishler, Malloy, Dixon

Noes: Kelley

Abstain:

Absent:

Motion: Carried

Carried

E. Consideration and Approval of Bid Specifications and Request for Proposal for Parking Lot Repairs at Bob Kildee Park

Park Services Manager Bob Cerasuolo presented bid specifications and an RFP for parking lot repairs at Bob Kildee Park. Tree roots are lifting large areas of asphalt which have created a safety and liability issue for park patrons. Discussion included partial parking lot closures, impact on Boys and Girls Club, the Aquatic Center, and Camarillo PONY Baseball; the regrading of low spots, liability issues, removal of large Monterey pines, 7:00 a.m. to 5:00 p.m. work hours and the maximization of parking spots.

Chairman Mishler called for a motion. A motion was made by Director Malloy and seconded by Director Magner to approve the attached bid specifications and the Request for Proposal for the asphalt replacement located at Bob Kildee Park parking lot and direct staff to solicit proposals for the approved bid specifications.

Motion to Approve Bid Specs and RFP for Bob Kildee Parking Lot Repairs

Voting was as follows:

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

Noes:

Abstain:

Absent:

Motion: Carried

Carried

F. Consideration and Approval of Request for Proposals for a Five-Year Lease on a Color Copier

Administrative Analyst Mitchell Cameron reviewed the current status of the District's Canon copier five-year lease ending in March 2017. With over one million pages printed and increasing maintenance call outs, the District is looking to lease or purchase a new color copier. Discussion included a recommendation for the current copier service provider, Document Systems; separate costs of purchasing, maintenance, service and supplies; comparison of purchase price and lease price, and consideration of 90-day notice if switching companies.

Chairman Mishler called for a motion. A motion was made by Director Malloy and seconded by Director Magner to approve the RFP for a five-year lease on a color copier.

Motion to Approve RFP For Copier

Voting was as follows:

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

Noes:

Abstain:

Absent:

Motion: Carried

Carried

G. Consideration and Approval of Two Representatives for the Ad Hoc Needs Assessment Committee

General Manager Mary Otten stated that Chairman Mishler suggested that an ad hoc committee be set up to serve as an advisory committee throughout the needs assessment process. Directors Magner and Malloy and Chairman Mishler expressed interest in serving on the committee.

Chairman Mishler called for a motion. A motion was made by Director Dixon and seconded by Director Wagner to set up an ad hoc needs assessment committee and approve two Board members as representatives of the committee.

**Motion to
Approve
Ad Hoc
Committee**

Voting was as follows:

Ayes: Dixon, Wagner, Kelley, Malloy, Chairman Mishler

Noes:

Abstain:

Absent:

Motion: Carried

Carried

Chairman Mishler called for a motion. A motion was made by Director Malloy and seconded by Director Dixon to approve Director Wagner and Chairman Mishler as representatives for the needs assessment committee with Director Malloy as an alternate.

**Motion to
Approve Reps
For Ad Hoc
Needs
Assessment
Committee**

Voting was as follows:

Ayes: Malloy, Dixon, Kelley, Wagner, Chairman Mishler

Noes:

Abstain:

Absent:

Motion: Carried

Carried

10. INFORMATIONAL ITEMS

- A. Chairman's Report - Chairman Mishler reported that he gave an overview of the District to the Optimist Club. Members of the club questioned the quality of the sound system at the auditorium and Chairman Mishler stated that he would have staff check into the issue. Chairman Mishler and Director Malloy attended the well run and well attended Mil Vet Expo on August 27. Chairman Mishler reported that a quick calculation showed that the District's income from property taxes at the Springville Development should cover the costs at the Mel Vincent Park.
- B. Ventura County Special District Association/California Special District Association- Director Wagner stated that the District hosted the August 2nd VCSDA meeting at the Senior Center. On August 19 Ms. Wagner travelled to Sacramento for the CSDA Fiscal Committee meeting which recommended the approval of the 2016-17 CSDA budget and voted to lower membership fee increases to 6%. On September 2, Ms. Wagner attended a bimonthly CSDA meeting in Sacramento where they approved the budget and strategic plan for the next 3 years. In an effort to increase the awareness of special districts across the state, CSDA launched a "Districts Make the Difference" video contest (submission due by October 31) for high school and college age with scholarship awards. Information is on the District's website at pvrpd.org. The next VCSDA meeting will be held October 4 and hosted by the Conejo Recreation and Park District.
- C. Santa Monica Mountains Conservancy – Chairman Mishler attended a July 18 meeting where members voted to support the LA County Parks measure which will raise property taxes by 1.5 cents per square foot (home). The amount raised (approximately \$94,000,000 per year) will be dispersed by the county to cities and park districts for park maintenance, support and new parks.

- D. Standing Committees – Finance – Director Malloy reported that finances look good with revenues up and lower expenditures. Personnel – No report.
- E. Foundation for Pleasant Valley Recreation and Parks – Director Dixon reported that the Foundation’s fundraiser “Evening at the Grove” will be held September 24 at Camarillo Grove Park. It is a great opportunity to discover this beautiful park with its native oak trees and trails and help raise money for community based programs.
- F. General Manager’s Report – General Manager Otten reported that she met with Camrosa who is working on a plan design for the wall at the well at Woodcreek Park to be completed by spring 2107. Smart controllers, valves and flow sensors are all in on the District’s east side with Comstock and Hawkeye Investments is running a water assessment audit for the District’s west side. Mel Vincent Park will be completed in October with a grand opening in January. Capital projects include trimming trees at Charter Oak Park in November, parking lot slurry at PV Fields in late October, parking lot repairs and tree removal at Bob Kildee Park in October/November, along with skylight replacement at the Aquatic Center. Ms. Otten mentioned the City contacted the District regarding the extension of a bike trail at PV Fields and has expressed interest in working with the District with the needs assessment. The District will save some money this year because an election will not have to be held.

11. ORAL COMMUNICATIONS

Director Kelley announced that the Eagles Soccer Club has been asked by US Soccer to play in their academy program and that one club member has been assigned to a U17 World Cup team. Mr. Kelley requested that if any community members have any questions or issues that they should contact him at his law office. Mr. Kelley also mentioned that he met with a community member regarding a negative public comment made at the July board meeting and that he was satisfied with the real intent behind the comments. Mr. Kelley stated that he would like to retract what he officially said at the July Board meeting. Director Malloy commented that the Community Band concerts this summer were great with different band leaders each week and he is looking forward to next summer’s program. Mr. Malloy congratulated Director Dixon and Chairman Mishler on their reelection at no cost to the District this year. Director Magner reported that the city of Los Angeles will be looking to increase developer fees for parks and congratulated Directors Dixon, Malloy and Mishler on their reelection. Chairman Mishler reported that Bob Stallings, a previous District board member, recently passed away. Director Malloy mentioned that Mr. Stallings was the District’s park superintendent for 20 years and also served on the Board. He helped to upgrade the way the District was run and helped develop a budget process that allowed more control and interaction. Chairman Mishler closed the meeting in honor of Bob Stallings.

12. ADJOURNMENT

Chairman Mishler adjourned the meeting at 8:51 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Mike Mishler
Chairman

**Pleasant Valley Recreation and Park District
Minutes of Special Meeting
September 22, 2016**

1. CALL TO ORDER

Call to Order

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 5:00 p.m. by Chairman Mishler.

2. PLEDGE of ALLEGIANCE

3. ROLL CALL

Roll Call

All present.

Also present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Parks Services Manager Bob Cerasuolo, Administrative Analyst Mitchell Cameron, Customer Service Lead and Recording Board Secretary Karen Roberts, and Tony Trembley.

4. ADOPTION OF AGENDA

Discussion included a suggestion to remove Agenda Item 10 *Consideration of Working with the City of Camarillo to Extend the Walking/Bike Path Located at Pleasant Valley Fields* for review.

Chairman Mishler called for a motion. A motion was made by Director Malloy and seconded by Chairman Mishler to adopt the Agenda as presented.

**Motion to
Adopt
Agenda**

Voting was as follows:

Ayes: Malloy, Chairman Mishler, Magner, Dixon

Noes: Kelley

Absent:

Motion: Carried

Carried

5. PUBLIC COMMENT

None.

6. CLOSED SESSION

A. Conference with Legal Counsel - Anticipated Litigation

Significant exposure to litigation pursuant to Govt. Code Section 54956.9(d)(2): one case.

B. Conference with Legal Counsel—Anticipated Litigation

Initiation of litigation pursuant to Govt. Code Section 54956.9(d)(4): one case

7. RECONVENE INTO OPEN SESSION/SPECIAL MEETING [Govt. Code Section 54957.7]

Disclosure of actions taken in closed session, as applicable [Govt. Code Section 54957.1].

8. REPORT ANY ACTION TAKEN IN CLOSED SESSION

No action taken.

9. REVIEW OF 2008 CERTIFICATES OF PARTICIPATION (COPS)

General Manager Mary Otten provided information regarding the potential refunding of the 2008 Certificates of Participation to take advantage of lower interest rates. Discussion included financial objectives, consideration of a negotiated vs competitive bid, the current average interest rate, and penalty of refunding prior to the September 2018 call date. Direction was for staff to further investigate the potential refunding and report back.

10. CONSIDERATION OF WORKING WITH THE CITY OF CAMARILLO TO EXTEND THE WALKING/BIKE PATH LOCATED AT PLEASANT VALLEY FIELDS

General Manager Mary Otten reported that during the development of Pleasant Valley Fields in 2009-2010, the City had discussed with former District general manager, Dan LaBrado about the possibility of extending the bike path if the City received a grant. The City of Camarillo has received a grant of \$220,000 and would like to extend the decomposed granite walking/bike path about 900' down the backside of Pleasant Valley Fields to Wickford Place. Discussion included space and liability concerns, concerns with parking and a new entrance, area needed for soccer goals, and the possibility of having the City use the money at a different park's walking/bike path like Pitts Ranch Park or Arneill Ranch Park or outside city limits. Staff will contact the City to explore options for bike trails within the District.

11. ORAL COMMUNICATIONS

None.

12. ADJOURNMENT

Chairman Mishler adjourned the meeting at 6:44 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Mike Mishler
Chairman

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

TO: BOARD OF DIRECTORS

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

DATE: October 5, 2016

SUBJECT: FINANCE REPORT – August 2016

RECOMMENDATION

It is recommended that the Board review and approve the Financial Statements for August 31, 2016.

ANALYSIS OF COMPARATIVE FINANCIAL THROUGH AUGUST 31, 2016

Attached you will find the PVRPD Statements of Revenues and Expenditures for Finance for the period of July 1, 2016 through August 31, 2016 with a year-to-date comparison for the period of July 1, 2015 through August 31, 2015. The percentage rate used for the 2016-2017 fiscal year budget is 16.67% for Period 2 of the fiscal year.

REVENUES

Total revenue for the 1st month ending August 31, 2016 for Fund 10 (General Fund) has an increase of \$3,075,349.87. This is due to the Park Dedication Fee received which was \$3,123,562. If the Park Dedication Fee is not factored in, the District has a decrease in year to date comparison of \$48,212 over the same period as last year. This decrease is primarily due to the Donation line item which is due to the timing of the donations the District receives annually.

Total revenue for the 1st month ending August 31, 2016 for Fund 20 (Assessment District) is at 0.0% of budget and expenses are at 12.27% of budget. The monthly financial report will not see any significant revenue posted to the Assessment District until the December 2016 tax apportionment is received. Staff will continue to book the monthly expenses to the Assessment District so that the proper accounting of the Assessment District expenses will continue, but until the tax apportionment is received in December, the Board will see that expenses outweigh revenue.

EXPENDITURES

Personnel Expenditures decreased for FY 2016-2017 by \$4,579 in comparison to personnel expense for the same period as FY 2015-2016. This is due to the employment of full time staff recently hired and being paid at the lower level of the pay range which has a direct effect on PERS (retirement), FICA, Medicare and Workers Compensation contributions.

Service and Supply Expenditures have decreased \$12,486 in comparison to the same time period as last year. This decrease is primarily due to the Vehicle Maintenance line item decreasing by \$4,325 and the Grounds Maintenance line item which is down by \$3,986. There are other expense line items that have variances in comparison to prior year. These main variances can be affected by one of two things; the timing of payments or the lack of need at this time for the specific line item.

Capital projects are underway for fiscal year 2016-2017. Over the course of the next few months the Board will see activity in the Capital section of the monthly financial reports.

FISCAL IMPACT

Overall the District is under the approved budget for Fund 10 and Fund 20 and managers continue to make a concerted effort to spend under the adopted budget during this fiscal year to help build reserves.

RECOMMENDATION

It is recommended that the Board review and approve the Financial Statements for August 31, 2016 for Fund 10 and Fund 20.

ATTACHMENTS

- 1) Financial Statement of Revenues and Expenditures as of August 31, 2016 Fund 10
(4 pages)
- 2) Financial Statement of Revenue and Expenditures as of August 31, 2016 Fund 20
(1 page)

General Ledger
Statement of Revenues and Expenditures
Fund 10 - General Fund
August 2016 16.67%

Description	Account	Period	Amount	One Year Prior	Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue									
Tax Apport Cur Year Secured	5110	\$	-	\$	-	\$	5,825,276.00	\$ 5,825,276.00	0.00%
Tax Apport Cur Year Unsec	5120	\$	-	\$	-	\$	-	\$ -	0.00%
Tax Apport Prior Year Sec	5130	\$	-	\$	-	\$	-	\$ -	0.00%
Tax Apport Prior Year Unsec	5140	\$	-	\$	-	\$	-	\$ -	0.00%
Tax Deeded Sales	5150	\$	-	\$	-	\$	-	\$ -	0.00%
Tax Apport Protested Tax	5160	\$	-	\$	-	\$	-	\$ -	0.00%
RDA Property Tax Trust Fund	5205	\$	-	\$	-	\$	-	\$ -	0.00%
Cur Supplemental Pass Thru	5210	\$	-	\$	-	\$	-	\$ -	0.00%
Supplemental Redemption	5215	\$	-	\$	-	\$	-	\$ -	0.00%
HOPTR	5230	\$	-	\$	-	\$	-	\$ -	0.00%
Supplemental Assessment Roll	5240	\$	-	\$	-	\$	-	\$ -	0.00%
Housing Authority Apport	5260	\$	-	\$	-	\$	-	\$ -	0.00%
ERAF Distribution Apport	5270	\$	-	\$	-	\$	-	\$ -	0.00%
Interest Apport Fund	5310	\$	6,129.34	\$	-	\$	17,364.00	\$ 8,714.45	49.81%
Other Interest Income	5320	\$	-	\$	332.22	\$	-	\$ -	0.00%
Loan Proceeds	5350	\$	-	\$	66,130.00	\$	-	\$ -	0.00%
Park Dedication Fees	5400	\$	3,123,562.00	\$	-	\$	3,123,562.00	\$ -	0.00%
Dividends CAPRI Prior Years	5460	\$	-	\$	-	\$	11,477.00	\$ 11,477.00	0.00%
Assessment Revenue	5500	\$	-	\$	-	\$	-	\$ -	0.00%
Carryover Balance	5502	\$	-	\$	-	\$	-	\$ -	0.00%
Facility Cleaning Fee	5505	\$	-	\$	-	\$	-	\$ -	0.00%
Park Patrol Citations	5506	\$	758.82	\$	677.00	\$	3,520.00	\$ 2,761.18	21.56%
Plan Check Fee	5507	\$	-	\$	-	\$	100.00	\$ 100.00	0.00%
Public Fees	5510	\$	80,009.99	\$	137,010.26	\$	588,319.00	\$ 445,998.21	24.19%
Certificates	5512	\$	-	\$	107.03	\$	-	\$ -	0.00%
Swim PassAdult Splash (20)	5513	\$	204.00	\$	2,223.90	\$	7,344.00	\$ 6,783.00	7.64%
Swim PassSenior Splash (10)	5514	\$	90.00	\$	157.50	\$	1,890.00	\$ 1,642.50	13.10%
Senior Services Revenue	5515	\$	725.00	\$	1,080.00	\$	-	\$ 1,050.00	0.00%
Swim Pass Senior Splash (20)	5516	\$	42.50	\$	508.00	\$	3,570.00	\$ 3,315.00	7.14%
Swim PassSenior Splash (20)	5517	\$	90.00	\$	81.00	\$	2,916.00	\$ 2,736.00	6.17%
Swim PassSenior Fitness (10)	5518	\$	864.00	\$	1,687.50	\$	5,670.00	\$ 3,942.00	30.48%
Swim PassSenior Fitness (20)	5520	\$	2,190.50	\$	7,552.50	\$	26,529.00	\$ 19,602.75	26.11%
Swim PassAdult Splash (10)	5524	\$	186.00	\$	378.00	\$	5,508.00	\$ 5,187.00	5.83%
Vending Concessions	5525	\$	173.10	\$	261.07	\$	3,160.00	\$ 2,790.19	11.70%
Swim PassAdult Fitness (10)	5526	\$	-	\$	228.00	\$	3,240.00	\$ 3,140.00	3.09%
Swim PassAdult Fitness (20)	5527	\$	87.00	\$	621.00	\$	5,400.00	\$ 4,942.00	8.48%
Swim Passes Summer Single	5528	\$	20.00	\$	100.00	\$	960.00	\$ 850.00	11.46%
Swim Passes Summer Family	5529	\$	24.00	\$	173.00	\$	1,680.00	\$ 1,551.00	7.68%
Rental	5530	\$	25,251.45	\$	48,608.97	\$	270,302.00	\$ 213,016.80	21.19%
Cell Tower Revenue	5535	\$	6,857.17	\$	8,725.63	\$	66,398.00	\$ 56,910.28	14.29%
Annual Passes	5536	\$	90.00	\$	-	\$	3,000.00	\$ 2,748.00	8.40%
Parking Fees	5540	\$	45.00	\$	-	\$	17,602.00	\$ 17,557.00	0.26%
Indemnity Revenue	5545	\$	-	\$	-	\$	-	\$ -	0.00%
Dues	5550	\$	182.00	\$	353.00	\$	2,240.00	\$ 1,950.00	12.95%
Activity Guide Revenue	5555	\$	-	\$	400.00	\$	6,000.00	\$ 5,600.00	6.67%
Scrap Sales on Asset Disposal	5560	\$	-	\$	-	\$	-	\$ -	0.00%
Banner Income	5562	\$	-	\$	970.00	\$	-	\$ -	0.00%
Gain/(Loss) LAIF Investments	5565	\$	-	\$	1,589.14	\$	-	\$ 1,589.14	0.00%
General Donation	5569	\$	-	\$	-	\$	-	\$ -	0.00%
Donations	5570	\$	45,154.00	\$	71,942.12	\$	79,220.00	\$ 30,981.00	60.89%
Donations for CIP Projects	5571	\$	-	\$	-	\$	-	\$ -	0.00%
Grant Revenue NRPA	5572	\$	-	\$	-	\$	-	\$ -	0.00%
Scholarships	5573	\$	16.00	\$	-	\$	-	\$ 16.00	0.00%
Grant Greenfield Fitness Equ	5574	\$	-	\$	-	\$	-	\$ -	0.00%

General Ledger
Statement of Revenues and Expenditures
Fund 10 - General Fund
August 2016 16.67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Other/Purchase Discount Taken	5575	\$ 5,889.61	\$ 10,332.16	\$ 11,964.13	\$ 45,621.00	\$ 33,656.87	26.23%
Incentive Income	5585	\$ -	\$ -	\$ -	\$ 1,600.00	\$ 1,600.00	0.00%
Reimbursement ROPS	5600	\$ -	\$ 93,916.20	\$ 114,200.16	\$ 67,100.00	\$ (47,100.16)	170.19%
Revenue		\$ 3,298,641.48	\$ 456,145.20	\$3,531,495.07	\$7,073,006.00	\$ 9,793,945.21	49.93%
YTD Comparison				\$3,075,349.87			

Expense							
Full Time Salaries	6100	\$ 158,854.93	\$ 277,858.93	\$ 283,079.46	\$2,186,026.00	\$ 1,902,946.54	12.95%
Overtime Salaries	6101	\$ 1,256.73	\$ 1,109.77	\$ 2,125.47	\$ 37,691.00	\$ 35,565.53	5.64%
Car Allowance	6105	\$ 462.07	\$ -	\$ 924.76	\$ 9,600.00	\$ 8,675.24	9.63%
Cell Phone Allowance	6108	\$ 1,042.45	\$ -	\$ 2,067.24	\$ 15,765.00	\$ 13,697.76	13.11%
PartTime Salaries	6110	\$ 68,272.46	\$ 130,013.77	\$ 120,920.24	\$ 668,327.00	\$ 547,406.76	18.09%
Retirement	6120	\$ 26,859.46	\$ 46,989.89	\$ 47,801.78	\$ 382,260.00	\$ 334,458.22	12.51%
457 Pension	6121	\$ 5,959.86	\$ 270.44	\$ 6,095.08	\$ 4,100.00	\$ (1,995.08)	148.66%
Employee Insurance	6130	\$ 17,198.36	\$ 51,473.94	\$ 30,722.17	\$ 266,030.00	\$ 235,307.83	11.55%
Workers Compensation	6140	\$ 10,770.75	\$ 19,650.11	\$ 19,245.94	\$ 188,091.00	\$ 168,845.06	10.23%
Unemployment Insurance	6150	\$ -	\$ -	\$ 1,040.45	\$ 9,000.00	\$ 7,959.55	11.56%
Loan Pension Obligation	6160	\$ 38,468.00	\$ 34,331.75	\$ 38,468.00	\$ 230,808.00	\$ 192,340.00	16.67%
OPEB Expense	6161	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PERS Unfunded Liability	6170	\$ 16,820.66	\$ 29,012.00	\$ 33,641.32	\$ 201,662.00	\$ 168,020.68	16.68%
Personnel		\$ 345,965.73	\$ 590,710.60	\$ 586,131.91	\$4,199,360.00	\$ 3,613,228.09	13.96%
YTD Comparison				\$ (4,578.69)			

Service and Supplies							
Communications	6200	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Telephone	6210	\$ 1,120.67	\$ 2,207.37	\$ 2,268.06	\$ 21,276.00	\$ 19,007.94	10.66%
Internet Services	6220	\$ 502.00	\$ 929.00	\$ 929.00	\$ 44,136.00	\$ 43,207.00	2.10%
Pool Chemicals	6310	\$ 904.83	\$ 1,145.88	\$ 904.83	\$ 15,000.00	\$ 14,095.17	6.03%
Janitorial Supplies	6320	\$ 8,334.03	\$ 10,325.63	\$ 8,590.74	\$ 48,375.00	\$ 39,784.26	17.76%
Kitchen Supplies	6330	\$ -	\$ 5.99	\$ -	\$ 1,650.00	\$ 1,650.00	0.00%
Food Supplies	6340	\$ 83.89	\$ 502.00	\$ 83.89	\$ 8,636.00	\$ 8,552.11	0.97%
Water Maint & Service	6350	\$ 100.75	\$ 128.25	\$ 100.75	\$ 1,320.00	\$ 1,219.25	7.63%
Laundry/Wash Service	6360	\$ -	\$ -	\$ -	\$ 860.00	\$ 860.00	0.00%
Janitorial Services	6370	\$ -	\$ -	\$ -	\$ 1,800.00	\$ 1,800.00	0.00%
Medical Supplies	6380	\$ -	\$ 365.03	\$ -	\$ -	\$ -	0.00%
Insurance Liability	6410	\$ 8,815.83	\$ 16,791.84	\$ 17,631.67	\$ 105,790.00	\$ 88,158.33	16.67%
Equipment Maintenance	6500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fuel	6510	\$ 2,685.60	\$ 4,263.02	\$ 2,685.60	\$ 48,000.00	\$ 45,314.40	5.60%
Vehicle Maintenance	6520	\$ 867.78	\$ 5,598.23	\$ 1,272.83	\$ 34,200.00	\$ 32,927.17	3.72%
Office Equipment Maintenance	6530	\$ -	\$ -	\$ -	\$ 2,300.00	\$ 2,300.00	0.00%
Computer Equip Maintenance	6540	\$ -	\$ -	\$ -	\$ 2,795.00	\$ 2,795.00	0.00%
Building Maintenance	6600	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Building Repair	6610	\$ 2,890.32	\$ 4,632.08	\$ 2,961.97	\$ 78,300.00	\$ 75,338.03	3.78%
Bldg Equip Maint/Repair	6620	\$ -	\$ 1,392.10	\$ -	\$ 27,300.00	\$ 27,300.00	0.00%
Improvements/Maintenance	6630	\$ 2,940.00	\$ -	\$ 2,940.00	\$ 22,500.00	\$ 19,560.00	13.07%
Incidental Costs Assess	6709	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grounds Maintenance	6710	\$ 1,939.46	\$ 6,857.12	\$ 2,871.22	\$ 93,980.00	\$ 91,108.78	3.06%
Parking Lot Repair Assess	6718	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Tree Care Assess	6719	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contracted LS Services	6720	\$ -	\$ 40,262.61	\$ -	\$ -	\$ -	0.00%
Playgrnd Replacmnt Assess	6721	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

General Ledger
Statement of Revenues and Expenditures
Fund 10 - General Fund
August 2016 16.67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Park Amenities Assess	6722	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Park Signage (Branding)	6725	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contracted Pest Control	6730	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0.00%
Rubbish & Refuse	6740	\$ 3,360.10	\$ 6,720.20	\$ 3,360.10	\$ 56,800.00	\$ 53,439.90	5.92%
Vandalism/Theft	6750	\$ -	\$ 4,619.62	\$ -	\$ 5,000.00	\$ 5,000.00	0.00%
Memberships	6810	\$ 2,500.00	\$ 745.00	\$ 5,694.50	\$ 12,799.00	\$ 7,104.50	44.49%
Office Expense	6900	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Office Supplies	6910	\$ 1,459.99	\$ 3,148.99	\$ 1,496.16	\$ 27,996.00	\$ 26,499.84	5.34%
Postage Expense	6920	\$ -	\$ 5,560.17	\$ 4,735.00	\$ 26,218.00	\$ 21,483.00	18.06%
Advertising Expense	6930	\$ 1,007.00	\$ -	\$ 1,523.00	\$ 15,092.00	\$ 13,569.00	10.09%
Printing Charges	6940	\$ 935.62	\$ 1,055.16	\$ 935.62	\$ 20,213.00	\$ 19,277.38	4.63%
Bank & ActiveNet Charges	6950	\$ 9,186.96	\$ 10,969.71	\$ 10,819.48	\$ 50,410.00	\$ 39,590.52	21.46%
Approp Redev/Collection Fees	6960	\$ 31,116.17	\$ -	\$ 62,232.33	\$ 373,394.00	\$ 311,161.67	16.67%
Minor Furn Fixture & Equip	6980	\$ -	\$ 40.23	\$ 261.23	\$ 1,546.00	\$ 1,284.77	16.90%
Comp Hardware/Software Exp	6990	\$ -	\$ -	\$ -	\$ 8,874.00	\$ 8,874.00	0.00%
Fingerprint Fees (HR)	7010	\$ -	\$ 128.00	\$ -	\$ 2,440.00	\$ 2,440.00	0.00%
Fire & Safety Insp Fees	7020	\$ -	\$ -	\$ -	\$ 4,090.00	\$ 4,090.00	0.00%
Permit & Licensing Fees	7030	\$ -	\$ 23.64	\$ -	\$ 2,700.00	\$ 2,700.00	0.00%
State License Fee	7040	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Professional Services	7100	\$ -	\$ -	\$ -	\$ 900.00	\$ 900.00	0.00%
Legal Services	7110	\$ -	\$ -	\$ 1,058.00	\$ 69,150.00	\$ 68,092.00	1.53%
Typeset and Print Services	7115	\$ -	\$ 214.79	\$ -	\$ 50,204.00	\$ 50,204.00	0.00%
Instructor Services	7120	\$ 17,081.28	\$ 22,410.73	\$ 21,009.33	\$ 140,473.00	\$ 119,463.67	14.96%
PERS Admin Fees	7125	\$ -	\$ 655.21	\$ -	\$ 1,975.00	\$ 1,975.00	0.00%
Audit Services	7130	\$ -	\$ -	\$ -	\$ 11,300.00	\$ 11,300.00	0.00%
Medical & Health Svcs (HR)	7140	\$ 100.00	\$ 445.00	\$ 100.00	\$ 5,500.00	\$ 5,400.00	1.82%
Security Services	7150	\$ 433.50	\$ 433.50	\$ 931.14	\$ 4,740.00	\$ 3,808.86	19.64%
Entertainment Services	7160	\$ -	\$ -	\$ -	\$ 2,450.00	\$ 2,450.00	0.00%
Business Services	7180	\$ 10,502.10	\$ 13,440.37	\$ 26,046.48	\$ 84,923.00	\$ 58,876.52	30.67%
Umpire/Referee Services	7190	\$ 130.00	\$ 130.00	\$ 130.00	\$ 2,000.00	\$ 1,870.00	6.50%
Publication/Legal Notices	7200	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subscriptions	7210	\$ -	\$ 2,406.75	\$ -	\$ 3,604.00	\$ 3,604.00	0.00%
Rents and Leases	7300	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Rents & Leases Equip	7310	\$ 187.63	\$ 542.17	\$ 187.63	\$ 28,760.00	\$ 28,572.37	0.65%
Bldg/Field Leases & Rental	7320	\$ -	\$ -	\$ -	\$ 10,938.00	\$ 10,938.00	0.00%
Event Supplies	7410	\$ -	\$ 590.92	\$ -	\$ 2,210.00	\$ 2,210.00	0.00%
Supplies	7420	\$ -	\$ 152.12	\$ -	\$ 7,016.00	\$ 7,016.00	0.00%
Bingo Supplies	7430	\$ 1,094.89	\$ 721.60	\$ 1,094.89	\$ 7,800.00	\$ 6,705.11	14.04%
Sporting Goods	7440	\$ -	\$ 213.10	\$ 3.20	\$ 8,125.00	\$ 8,121.80	0.04%
Arts and Craft Supplies	7450	\$ -	\$ 530.69	\$ -	\$ 4,700.00	\$ 4,700.00	0.00%
Training Supplies	7460	\$ -	\$ -	\$ -	\$ 3,420.00	\$ 3,420.00	0.00%
Camp Supplies	7470	\$ -	\$ 447.51	\$ 401.52	\$ 1,080.00	\$ 678.48	37.18%
Small Tools	7500	\$ 550.23	\$ -	\$ 550.23	\$ 15,950.00	\$ 15,399.77	3.45%
Safety Supplies	7510	\$ 294.15	\$ 1,967.03	\$ 544.15	\$ 7,484.00	\$ 6,939.85	7.27%
Special Department Expense	7600	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Uniform Allowance	7610	\$ 417.42	\$ 455.21	\$ 417.42	\$ 12,688.00	\$ 12,270.58	3.29%
Safety Clothing	7620	\$ -	\$ 1,906.73	\$ 179.10	\$ 3,150.00	\$ 2,970.90	5.69%
Transportation and Travel	7700	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Conference&Seminar Staff	7710	\$ -	\$ 1,239.21	\$ -	\$ 12,790.00	\$ 12,790.00	0.00%
Conference&Seminar Board	7715	\$ 60.00	\$ -	\$ 60.00	\$ 2,840.00	\$ 2,780.00	2.11%
Conference&Seminar Travel Exp	7720	\$ -	\$ 886.55	\$ 580.00	\$ 9,758.00	\$ 9,178.00	5.94%
Out of Town Travel Board	7725	\$ -	\$ -	\$ -	\$ 6,355.00	\$ 6,355.00	0.00%
Private Vehicle Mileage	7730	\$ 134.46	\$ 275.43	\$ 134.46	\$ 4,556.00	\$ 4,421.54	2.95%
Transportation Charges	7740	\$ -	\$ -	\$ -	\$ 1,750.00	\$ 1,750.00	0.00%
Buses/Excursions	7750	\$ -	\$ 497.50	\$ -	\$ 21,966.00	\$ 21,966.00	0.00%

General Ledger
Statement of Revenues and Expenditures
Fund 10 - General Fund
August 2016 16.67%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Tuition/Book Reimbursement	7760	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities Gas	7810	\$ 1,245.29	\$ 1,774.00	\$ 1,245.29	\$ 26,491.00	\$ 25,245.71	4.70%
Utilities Water	7820	\$ 28,715.86	\$ 63,431.79	\$ 28,715.86	\$ 742,489.00	\$ 713,773.14	3.87%
Utilities Electric	7830	\$ 18,413.30	\$ 17,440.15	\$ 18,413.30	\$ 231,245.00	\$ 212,831.70	7.96%
Reserve Designated Project	7902	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Awards and Certificates	7910	\$ 832.03	\$ 2,744.53	\$ 832.03	\$ 18,186.00	\$ 17,353.97	4.58%
Meals for Staff Training	7920	\$ 464.84	\$ 172.26	\$ 464.84	\$ 2,710.00	\$ 2,245.16	17.15%
Employee Morale	7930	\$ -	\$ 928.78	\$ -	\$ 3,475.00	\$ 3,475.00	0.00%
COP Debt PV Fields	7950	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserve Vehicle Fleet	7970	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserve Computer Fleet	7971	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserve Designated Project	7972	\$ 2,500.00	\$ -	\$ 5,000.00	\$ 30,000.00	\$ 25,000.00	16.67%
Reserve Dry Period	7973	\$ 7,583.33	\$ -	\$ 15,166.67	\$ 91,000.00	\$ 75,833.33	16.67%
Reserve Capital Improvements	7974	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserve Repair/Oper/Admin	7975	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Scholarships	8105	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Discounts Military	8110	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Land Improvements	8200	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Structures & Improvements	8300	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Service and Supplies		\$ 171,491.31	\$ 265,470.50	\$ 257,563.52	\$ 2,863,941.00	\$ 2,606,377.48	8.99%

YTD Comparison \$ (7,906.98)

Total Expense	\$ 517,457.04	\$ 856,181.10	\$ 843,695.43	\$ 7,063,301.00	\$ 6,219,605.57	11.94%
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YTD Comparison \$ (12,485.67)

Capital							
Capital	8400	\$ -	\$ -	\$ -	\$ 502,790.00	\$ 502,790.00	0.00%
LWCF Grant	8401	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
NRPA Grant	8402	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HCF Grant Trails	8403	\$ 29.48	\$ -	\$ 29.48	\$ -	\$ 29.48	0.00%
Greenfield Outdoor Fitness Equ	8404	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HCF Grant Wildlife Programs	8405	\$ 712.50	\$ 256.79	\$ 712.50	\$ -	\$ 712.50	0.00%
Grnfield Outdoor Fitness Equip	8406	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Springbrook Software	8407	\$ -	\$ 66,130.00	\$ -	\$ -	\$ -	0.00%
Cam Grove Park	8409	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equip/Facility Replacement	8420	\$ -	\$ -	\$ -	\$ 45,200.00	\$ 45,200.00	0.00%
Telephone System	8421	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capital		\$ 741.98	\$ 66,386.79	\$ 741.98	\$ 547,990.00	\$ 548,731.98	0.14%

YTD Comparison \$ (65,644.81)

General Ledger
Statement of Revenues and Expenditures
Fund 20 -Assessment District
August 2016 16.67%

Description	Account	Period	Amount	One Year Prior	Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue									
Interest Apport Fund	5310	\$	23.09	\$	-	\$ 52.55	\$ 1,536.00	\$ 1,483.45	3.42%
Other Interest Income	5320	\$	-	\$	274.12	\$ -	\$ -	\$ -	0.00%
Park Dedication Fees	5400	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Dividends CAPRI Prior Years	5460	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Assessment Revenue	5500	\$	-	\$	-	\$ -	\$ 1,046,037.00	\$ 1,046,037.00	0.00%
Carryover Balance	5502	\$	-	\$	-	\$ -	\$ 379,171.00	\$ 379,171.00	0.00%
Revenue		\$	23.09	\$	274.12	\$ 52.55	\$ 1,426,744.00	\$ 1,426,691.45	0.00%
YTD Comparison						\$ (221.57)			
Expense									
Full Time Salaries	6100	\$	6,746.90	\$	15,030.58	\$ 11,410.25	\$ 96,247.00	\$ 84,836.75	11.86%
Overtime Salaries	6101	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Car Allowance	6105	\$	368.76	\$	-	\$ 739.05	\$ 1,200.00	\$ 460.95	61.59%
Cell Phone Allowance	6108	\$	59.93	\$	-	\$ 120.11	\$ 975.00	\$ 854.89	12.32%
PartTime Salaries	6110	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Retirement	6120	\$	1,147.76	\$	2,195.80	\$ 1,944.23	\$ 16,504.00	\$ 14,559.77	11.78%
457 Pension	6121	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Employee Insurance	6130	\$	876.82	\$	1,974.40	\$ 1,524.19	\$ 13,412.00	\$ 11,887.81	11.36%
Workers Compensation	6140	\$	611.48	\$	1,262.57	\$ 1,005.12	\$ 8,085.00	\$ 7,079.88	12.43%
Unemployment Insurance	6150	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Loan Pension Obligation	6160	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
OPEB Expense	6161	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
PERS Unfunded Liability	6170	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Personnel		\$	9,811.65	\$	20,463.35	\$ 16,742.95	\$ 136,423.00	\$ 119,680.05	12.27%
YTD Comparison						\$ (3,720.40)			
Service and Supplies									
Incidental Costs Assess	6709	\$	-	\$	-	\$ -	\$ 27,500.00	\$ 27,500.00	0.00%
Grounds Maintenance	6710	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Parking Lot Repair Assess	6718	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Tree Care Assess	6719	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Contracted LS Services	6720	\$	32,040.14	\$	-	\$ 32,040.14	\$ 403,560.00	\$ 371,519.86	7.94%
Playgrnd Replacmnt Assess	6721	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Park Amenities Assess	6722	\$	-	\$	30.00	\$ -	\$ -	\$ -	0.00%
Approp Redev/Collection Fees	6960	\$	-	\$	-	\$ -	\$ 2,625.00	\$ 2,625.00	0.00%
Employee Morale	7930	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
COP Debt PV Fields	7950	\$	62,655.42	\$	102,180.63	\$ 125,310.83	\$ 751,865.00	\$ 626,554.17	16.67%
Land Improvements	8200	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Structures & Improvements	8300	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Service and Supplies		\$	94,695.56	\$	102,210.63	\$ 157,350.97	\$ 1,185,550.00	\$ 1,028,199.03	13.27%
YTD Comparison						\$ 55,140.34			
Total Expense		\$	104,507.21	\$	122,673.98	\$ 174,093.92	\$ 1,321,973.00	\$ 1,147,879.08	13.17%
YTD Comparison						\$ 51,419.94			

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

TO: BOARD OF DIRECTORS

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

DATE: October 5, 2016

SUBJECT: PRELIMINARY FINANCE REPORT – June 2016

RECOMMENDATION

It is recommended that the Board review the Preliminary Financial Statements for June 30, 2016.

ANALYSIS OF COMPARATIVE FINANCIAL THROUGH JUNE 30, 2016

Attached you will find the PVRPD Preliminary Statements of Revenues and Expenditures for Finance for the period of July 1, 2016 through June 30, 2016 with a year-to-date comparison for the period of July 1, 2015 through June 30, 2015. The percentage rate used for the 2016-2017 fiscal year budget is 100.0% for Period 12 of the prior fiscal year.

REVENUES

Total preliminary revenue for the fiscal year 2015-2016 for Fund 10 (General Fund) is at \$7,624,455. The District budgeted \$6,990,876 and total preliminary revenues exceeded the budget by \$633,579. This excess was due to many revenue line items, but primarily due to:

Tax Apportionment	\$431,922
Interest Apportionment Fund	\$ 24,125
Public Fees	\$ 64,211
Rental	\$111,460
Reimbursement ROPS	\$ 79,864

Tax Apportionment exceeded what was budgeted due to staff being conservative in their revenue projections, knowing that tax apportionment does not always meet the projections made by the County Tax Assessors Office. Interest Apportionment is higher than projected due to investments that were made with Multi-Bank Securities along with moving funds to the Ventura County Pool which offered a higher interest rate than Local Agency Investment Fund (LAIF). Public Fees had a noticeable increase due to increase in revenues in Aquatics, Sports and Classes. Rental income increased substantially due to a slight increase in fees as well as an increase in the use of sports fields, facilities as well as pavilions. Lastly, the Reimbursement Recognized Obligation Payment Schedule (ROPS) exceeded the budget by almost \$80,000 that is primarily due to a very conservative approach to that line item, as it is very difficult to predict what amount the District will receive in ROPS funds.

Total preliminary revenue for the fiscal year 2015-2016 for Fund 20 (Assessment District) came in just under \$8,234 than what was budgeted, not taking into consideration the Carryover Balance. Tax Apportionment is the only source of revenue for the Assessment District.

EXPENDITURES

Preliminary Personnel Expenditures show \$257,407 below the fiscal year 2015-2016 budget. This is primarily due to staff vacancies or replacing staff at the lower level on the pay range. Taking into consideration the reduction of full time and part time wages, it has a direct effect on FICA, Medicare, retirement and workman’s compensation.

Preliminary Service and Supply Expenditures show the fiscal year expense at \$131,168 under the adopted budget of \$2,730,616. This savings is primarily due to:

Fuel	\$13,136
Legal Services	\$28,071
Water	\$66,159
Electric	\$23,563

Fuel is lower than what was projected due to the price of fuel for fiscal year 2015-2016 per gallon being lower than what was budgeted. The District budgeted very conservative in legal services in case there was an event/incident that required representation in court or the District needed to consult with legal counsel. The District started using reclaimed water at Pleasant Valley Fields which helped with the overall water expense to the District. The District also worked with Southern California Edison in obtaining a tiered rate for various uses of power which reduced the overall cost of electrical used by the District for buildings and parks.

Preliminary Fund 20 expenses were 98.3% of what was budgeted or \$22,245 below the budgeted line item of \$1,303,310 for the fiscal year.

Capital projects were taking place throughout the entire fiscal year. The primary projects were 1) Installation of trail at Camarillo Grove Park, 2) Nature Education, 3) Installation of the fitness equipment at Arneill Ranch Park, and 4) purchased new accounting software.

FISCAL IMPACT

It appears the District will end fiscal year 2015-2016 with revenue exceeding expenses. Exact numbers will be determined and finalized once the audit takes place in September. The auditors were at the District office September 28-30, 2016 and are now working with staff on finalizing the revenue and expenses. Staff hopes the Management Discussion and Analysis (MD&A) will be completed by December and the fiscal year 2015-2016 presentation will take place at the January 2017 Board meeting.

RECOMMENDATION

It is recommended that the Board review the preliminary Financial Statements for June 30, 2016 for Fund 10 and Fund 20.

ATTACHMENTS

- 1) District Statement of Revenue and Expenditures for Finance as of June 30, 2016 Fund 10
(4 pages)
- 2) District Statement of Revenue and Expenditures for Finance as of June 30, 2016 Fund 20
(1 page)

PRELIMINARY

General Ledger

Statement of Revenues and Expenditures

Fund 10 - General Fund

FY 2015-2016 100%

Description	Account	Period	Amount	One Year Prior	Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue									
Tax Apport Cur Year Secured	5110	\$	-	\$	5,199,102.24	\$ 5,506,263.59	\$ 5,711,055.00	\$ 204,791.41	96.41%
Tax Apport Cur Year Unsec	5120	\$	-	\$	125,203.11	\$ 135,266.71	\$ -	\$ (135,266.71)	0.00%
Tax Apport Prior Year Sec	5130	\$	89,258.94	\$	164,244.30	\$ 147,099.45	\$ -	\$ (147,099.45)	0.00%
Tax Apport Prior Year Unsec	5140	\$	-	\$	4,999.89	\$ 6,324.91	\$ -	\$ (6,324.91)	0.00%
Tax Deeded Sales	5150	\$	76.81	\$	34.91	\$ 128.80	\$ -	\$ (128.80)	0.00%
Tax Apport Protested Tax	5160	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
RDA Property Tax Trust Fund	5205	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Cur Supplemental Pass Thru	5210	\$	15,826.95	\$	85,875.72	\$ 92,771.12	\$ -	\$ (92,771.12)	0.00%
Supplemental Redemption	5215	\$	2,688.81	\$	-	\$ 2,688.81	\$ -	\$ (2,688.81)	0.00%
HOPTR	5230	\$	7,113.80	\$	45,360.31	\$ 47,425.29	\$ -	\$ (47,425.29)	0.00%
Supplemental Assessment Roll	5240	\$	57.75	\$	340.29	\$ 385.00	\$ 168.00	\$ (217.00)	229.17%
Housing Authority Apport	5260	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
ERAF Distribution Apport	5270	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Interest Apport Fund	5310	\$	5,200.49	\$	683.78	\$ 29,698.92	\$ 5,573.00	\$ (24,125.92)	532.91%
Other Interest Income	5320	\$	-	\$	6,184.03	\$ -	\$ -	\$ -	0.00%
Loan Proceeds	5350	\$	-	\$	-	\$ 66,130.00	\$ -	\$ (66,130.00)	0.00%
Park Dedication Fees	5400	\$	-	\$	2,866,198.70	\$ -	\$ -	\$ -	0.00%
Dividends PARDEC	5460	\$	-	\$	37,511.00	\$ 11,477.00	\$ 14,200.00	\$ 2,723.00	80.82%
Assessment Revenue	5500	\$	-	\$	1,007,553.36	\$ -	\$ -	\$ -	0.00%
Park Patrol Citations	5506	\$	424.44	\$	4,842.30	\$ 3,333.70	\$ 900.00	\$ (2,433.70)	370.41%
Plan Check Fee	5507	\$	-	\$	-	\$ -	\$ 100.00	\$ 100.00	0.00%
Public Fees	5510	\$	98,701.05	\$	674,112.44	\$ 668,828.67	\$ 604,617.00	\$ (64,211.67)	110.62%
Certificates	5512	\$	-	\$	-	\$ 107.03	\$ -	\$ (107.03)	0.00%
Swim PassAdult Splash (20)	5513	\$	706.00	\$	8,610.43	\$ 9,468.33	\$ 7,344.00	\$ (2,124.33)	128.93%
Swim PassSenior Splash (10)	5514	\$	132.50	\$	3,060.00	\$ 2,187.50	\$ 1,890.00	\$ (297.50)	115.74%
Senior Services Revenue	5515	\$	585.00	\$	1,630.00	\$ 2,575.00	\$ 2,200.00	\$ (375.00)	117.05%
Senior Services Revenue	5516	\$	127.50	\$	5,100.00	\$ 5,706.50	\$ 3,570.00	\$ (2,136.50)	159.85%
Swim PassSenior Splash (20)	5517	\$	90.00	\$	1,255.50	\$ 940.50	\$ 2,916.00	\$ 1,975.50	32.25%
Swim PassSenior Fitness (10)	5518	\$	1,008.00	\$	12,499.00	\$ 13,275.00	\$ 5,670.00	\$ (7,605.00)	234.13%
Swim PassSenior Fitness (20)	5520	\$	2,754.00	\$	23,149.98	\$ 21,557.45	\$ 27,039.00	\$ 5,481.55	79.73%
Swim PassAdult Splash (10)	5524	\$	162.00	\$	4,373.00	\$ 3,226.50	\$ 5,508.00	\$ 2,281.50	58.58%
Vending Concessions	5525	\$	140.12	\$	500.15	\$ 1,077.01	\$ 940.00	\$ (137.01)	114.58%
Swim PassAdult Fitness (10)	5526	\$	-	\$	1,025.00	\$ 888.00	\$ 3,240.00	\$ 2,352.00	27.41%
Swim PassAdult Fitness (20)	5527	\$	334.00	\$	3,134.50	\$ 3,681.00	\$ 5,400.00	\$ 1,719.00	68.17%
Swim Passes Summer Single	5528	\$	140.00	\$	140.00	\$ 1,260.00	\$ 960.00	\$ (300.00)	131.25%
Swim Passes Summer Family	5529	\$	161.00	\$	296.00	\$ 1,365.00	\$ 1,680.00	\$ 315.00	81.25%
Rental	5530	\$	38,847.96	\$	302,473.13	\$ 379,229.18	\$ 267,769.00	\$ (111,460.18)	141.63%
Cell Tower Revenue	5535	\$	11,083.79	\$	100,211.83	\$ 100,410.91	\$ 93,381.00	\$ (7,029.91)	107.53%
Annual PassesSkate Park	5536	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Parking Fees	5540	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Indemnity Revenue	5545	\$	-	\$	-	\$ -	\$ 5,000.00	\$ 5,000.00	0.00%
Dues	5550	\$	126.87	\$	1,359.00	\$ 2,582.28	\$ 1,800.00	\$ (782.28)	143.46%
Activity Guide Revenue	5555	\$	4,300.00	\$	5,700.00	\$ 13,050.00	\$ 6,000.00	\$ (7,050.00)	217.50%
Scrap Sales on Asset Disposal	5560	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Banner Income	5562	\$	750.00	\$	1,241.43	\$ 929.50	\$ 900.00	\$ (29.50)	103.28%
General Donation	5569	\$	-	\$	-	\$ 10,000.00	\$ -	\$ (10,000.00)	0.00%
Donations	5570	\$	257.50	\$	91,803.47	\$ 93,917.29	\$ 92,350.00	\$ (1,567.29)	101.70%
Donations for CIP Projects	5571	\$	-	\$	-	\$ -	\$ -	\$ -	0.00%
Grant Revenue NRPA	5572	\$	-	\$	75,000.00	\$ -	\$ -	\$ -	0.00%
Grant Greenfield Fitness Equ	5574	\$	-	\$	-	\$ 10,015.00	\$ -	\$ (10,015.00)	0.00%
Other/Purchase Discount Taken	5575	\$	10,449.00	\$	53,103.10	\$ 62,578.73	\$ 34,435.00	\$ (28,143.73)	181.73%
Cash Over/Under	5580	\$	-	\$	-	\$ 18.47	\$ 96.00	\$ 77.53	19.24%
Incentive Income	5585	\$	-	\$	18,859.13	\$ 19,622.88	\$ 17,075.00	\$ (2,547.88)	114.92%
Reimbursement ROPS	5600	\$	-	\$	222,418.81	\$ 146,963.98	\$ 67,100.00	\$ (79,863.98)	219.02%
Revenue		\$	291,504.28	\$	11,159,189.84	\$ 7,624,455.01	\$ 6,990,876.00	\$ (633,579.01)	109.06%

Expense

PRELIMINARY

General Ledger

Statement of Revenues and Expenditures

Fund 10 - General Fund

FY 2015-2016 100%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Full Time Salaries	6100	\$ 216,078.58	\$ 2,128,535.53	\$ 1,959,509.05	\$ 2,075,921.00	\$ 116,411.95	94.39%
Overtime Salaries	6101	\$ 1,463.01	\$ 10,546.29	\$ 12,226.40	\$ 17,162.00	\$ 4,935.60	71.24%
Car Allowance	6105	\$ 693.46	\$ -	\$ 2,250.42	\$ -	\$ (2,250.42)	0.00%
Cell Phone Allowance	6108	\$ 1,461.73	\$ -	\$ 4,476.68	\$ -	\$ (4,476.68)	0.00%
Part Time Salaries	6110	\$ 98,949.90	\$ 615,034.69	\$ 616,434.98	\$ 697,693.00	\$ 81,258.02	88.35%
Retirement	6120	\$ 41,873.79	\$ 432,675.02	\$ 293,088.69	\$ 360,052.00	\$ 66,963.31	81.40%
457 Pension	6121	\$ 135.22	\$ 8,648.68	\$ 1,622.64	\$ 4,100.00	\$ 2,477.36	39.58%
Employee Insurance	6130	\$ 17,690.35	\$ 268,794.73	\$ 244,135.94	\$ 284,963.00	\$ 40,827.06	85.67%
Workers Compensation	6140	\$ 36,283.93	\$ 115,212.99	\$ 140,796.26	\$ 117,665.00	\$ (23,131.26)	119.66%
Unemployment Insurance	6150	\$ -	\$ 5,329.00	\$ 8,961.75	\$ 7,500.00	\$ (1,461.75)	119.49%
Loan Pension Obligation	6160	\$ -	\$ 219,603.00	\$ 224,973.00	\$ 224,973.00	\$ -	100.00%
OPEB Expense	6161	\$ 24,146.00	\$ 23,671.00	\$ 24,146.00	\$ -	\$ (24,146.00)	0.00%
PERS Unfunded Liability	6170	\$ 14,506.00	\$ -	\$ 174,072.00	\$ 174,072.00	\$ -	100.00%
Personnel		\$ 453,281.97	\$ 3,828,050.93	\$ 3,706,693.81	\$ 3,964,101.00	\$ 257,407.19	93.51%

Service and Supplies

Communications	6200	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Telephone	6210	\$ 1,590.77	\$ 18,607.27	\$ 16,307.54	\$ 18,792.00	\$ 2,484.46	86.78%
Internet Services	6220	\$ 577.00	\$ 7,020.22	\$ 5,799.00	\$ 10,488.00	\$ 4,689.00	55.29%
Pool Chemicals	6310	\$ 292.69	\$ 7,845.53	\$ 10,611.11	\$ 15,000.00	\$ 4,388.89	70.74%
Janitorial Supplies	6320	\$ 2,612.91	\$ 44,750.89	\$ 53,901.16	\$ 46,100.00	\$ (7,801.16)	116.92%
Kitchen Supplies	6330	\$ 144.43	\$ 1,421.09	\$ 625.39	\$ 1,395.00	\$ 769.61	44.83%
Food Supplies	6340	\$ 401.77	\$ 6,004.62	\$ 5,688.42	\$ 8,253.00	\$ 2,564.58	68.93%
Water Maint & Service	6350	\$ 191.55	\$ 1,457.71	\$ 1,218.63	\$ 1,320.00	\$ 101.37	92.32%
Laundry/Wash Service	6360	\$ 133.95	\$ 376.70	\$ 280.90	\$ 350.00	\$ 69.10	80.26%
Janitorial Services	6370	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0.00%
Medical Supplies	6380	\$ 148.84	\$ 2,410.80	\$ 760.43	\$ 1,745.00	\$ 984.57	43.58%
Insurance Liability	6410	\$ 2,782.58	\$ 98,135.00	\$ 118,110.77	\$ 103,043.00	\$ (15,067.77)	114.62%
Equipment Maintenance	6500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fuel	6510	\$ 5,905.55	\$ 46,148.67	\$ 34,863.63	\$ 48,000.00	\$ 13,136.37	72.63%
Vehicle Maintenance	6520	\$ 4,311.38	\$ 30,972.54	\$ 27,627.25	\$ 37,800.00	\$ 10,172.75	73.09%
Office Equipment Maintenance	6530	\$ -	\$ 674.07	\$ 192.67	\$ 1,175.00	\$ 982.33	16.40%
Computer Equip Maintenance	6540	\$ -	\$ 4,145.19	\$ 266.65	\$ 5,248.00	\$ 4,981.35	5.08%
Building Maintenance	6600	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Building Repair	6610	\$ 6,581.11	\$ 54,068.30	\$ 84,982.91	\$ 90,300.00	\$ 5,317.09	94.11%
Bldg Equip Maint/Repair	6620	\$ 51.47	\$ 10,552.84	\$ 23,835.36	\$ 25,550.00	\$ 1,714.64	93.29%
Improvements/Maintenance	6630	\$ 592.38	\$ 9,635.57	\$ 25,538.91	\$ 24,500.00	\$ (1,038.91)	104.24%
Incidental Costs Assess	6709	\$ -	\$ 15,135.02	\$ -	\$ -	\$ -	0.00%
Grounds Maintenance	6710	\$ 14,714.38	\$ 58,498.27	\$ 91,285.61	\$ 95,180.00	\$ 3,894.39	95.91%
Parking Lot Repair Assess	6718	\$ -	\$ 16,996.89	\$ -	\$ -	\$ -	0.00%
Tree Care Assess	6719	\$ -	\$ 7,723.00	\$ -	\$ -	\$ -	0.00%
Contracted LS Services	6720	\$ -	\$ 370,302.37	\$ -	\$ -	\$ -	0.00%
Playgrnd Replacmnt Assess	6721	\$ -	\$ 6,809.63	\$ -	\$ -	\$ -	0.00%
Park Amenities Assess	6722	\$ -	\$ 1,329.84	\$ 30.00	\$ -	\$ (30.00)	0.00%
Contracted Pest Control	6730	\$ -	\$ 761.07	\$ -	\$ 2,000.00	\$ 2,000.00	0.00%
Rubbish & Refuse	6740	\$ 9,937.34	\$ 56,579.65	\$ 60,355.63	\$ 51,100.00	\$ (9,255.63)	118.11%
Vandalism/Theft	6750	\$ -	\$ -	\$ 6,729.52	\$ 4,800.00	\$ (1,929.52)	140.20%
Memberships	6810	\$ 9.53	\$ 9,842.48	\$ 10,824.01	\$ 12,272.00	\$ 1,447.99	88.20%
Office Expense	6900	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Office Supplies	6910	\$ 4,362.46	\$ 21,370.42	\$ 21,350.29	\$ 23,897.00	\$ 2,546.71	89.34%
Postage Expense	6920	\$ 572.88	\$ 18,153.16	\$ 23,828.49	\$ 23,600.00	\$ (228.49)	100.97%
Advertising Expense	6930	\$ 3,924.31	\$ 18,270.07	\$ 12,345.63	\$ 15,890.00	\$ 3,544.37	77.69%
Printing Charges	6940	\$ 2,162.59	\$ 14,756.73	\$ 13,624.30	\$ 17,516.00	\$ 3,891.70	77.78%
Bank & ActiveNet Charges	6950	\$ 7,422.16	\$ 45,131.28	\$ 55,899.08	\$ 38,020.00	\$ (17,879.08)	147.03%
Approp Redev/Collection Fees	6960	\$ -	\$ 316,861.11	\$ 386,218.51	\$ 373,394.00	\$ (12,824.51)	103.43%
Minor Furn Fixture & Equip	6980	\$ 5.36	\$ 1,172.00	\$ 3,104.19	\$ 4,070.00	\$ 965.81	76.27%
Comp Hardware/Software Exp	6990	\$ 1,510.39	\$ 30,797.95	\$ 6,762.75	\$ 8,852.00	\$ 2,089.25	76.40%
Fingerprint Fees (HR)	7010	\$ 1,206.00	\$ 2,217.00	\$ 2,125.00	\$ 1,705.00	\$ (420.00)	124.63%
Fire & Safety Insp Fees	7020	\$ -	\$ 2,768.26	\$ 665.00	\$ 5,088.00	\$ 4,423.00	13.07%
Permit & Licensing Fees	7030	\$ 826.20	\$ 4,053.24	\$ 4,114.73	\$ 4,825.00	\$ 710.27	85.28%

PRELIMINARY

General Ledger

Statement of Revenues and Expenditures

Fund 10 - General Fund

FY 2015-2016 100%

Description	Account	Period	Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
State License Fee	7040	\$	-	\$ 512.50	\$ 220.00	\$ -	\$ (220.00)	0.00%
Professional Services	7100	\$	-	\$ -	\$ 264.00	\$ -	\$ (264.00)	0.00%
Legal Services	7110	\$	3,128.00	\$ 43,249.91	\$ 45,743.67	\$ 73,815.00	\$ 28,071.33	61.97%
Typeset and Print Services	7115	\$	391.05	\$ 52,449.88	\$ 48,433.65	\$ 50,700.00	\$ 2,266.35	95.53%
Instructor Services	7120	\$	36,083.02	\$ 188,637.54	\$ 181,336.92	\$ 139,186.00	\$ (42,150.92)	130.28%
PERS Admin Fees	7125	\$	-	\$ 1,247.12	\$ 1,186.06	\$ 1,249.00	\$ 62.94	94.96%
Audit Services	7130	\$	4,000.00	\$ 9,625.00	\$ 10,025.00	\$ 10,950.00	\$ 925.00	91.55%
Medical & Health Svcs (HR)	7140	\$	3,998.00	\$ 3,945.00	\$ 6,113.00	\$ 2,500.00	\$ (3,613.00)	244.52%
Security Services	7150	\$	-	\$ 4,335.52	\$ 4,155.60	\$ 4,586.00	\$ 430.40	90.61%
Entertainment Services	7160	\$	-	\$ 1,808.29	\$ 1,800.00	\$ 1,950.00	\$ 150.00	92.31%
Business Services	7180	\$	8,108.01	\$ 75,983.85	\$ 74,481.83	\$ 72,268.00	\$ (2,213.83)	103.06%
Umpire/Referee Services	7190	\$	-	\$ 1,460.71	\$ 1,340.00	\$ 1,900.00	\$ 560.00	70.53%
Subscriptions	7210	\$	11.15	\$ 2,567.29	\$ 3,544.21	\$ 3,616.00	\$ 71.79	98.01%
Rents and Leases	7300	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Rents & Leases Equip	7310	\$	1,589.65	\$ 20,056.36	\$ 18,184.94	\$ 31,360.00	\$ 13,175.06	57.99%
Bldg/Field Leases & Rental	7320	\$	2,463.00	\$ 11,175.28	\$ 9,940.00	\$ 8,628.00	\$ (1,312.00)	115.21%
Event Supplies	7410	\$	213.17	\$ 1,242.64	\$ 1,909.99	\$ 1,910.00	\$ 0.01	100.00%
Supplies	7420	\$	2,688.28	\$ 5,955.36	\$ 7,893.93	\$ 6,705.00	\$ (1,188.93)	117.73%
Bingo Supplies	7430	\$	456.07	\$ 7,429.24	\$ 7,290.78	\$ 7,500.00	\$ 209.22	97.21%
Sporting Goods	7440	\$	1,051.05	\$ 10,219.07	\$ 9,538.42	\$ 10,029.00	\$ 490.58	95.11%
Arts and Craft Supplies	7450	\$	1,341.48	\$ 2,346.98	\$ 3,538.09	\$ 3,230.00	\$ (308.09)	109.54%
Training Supplies	7460	\$	898.19	\$ 1,612.01	\$ 1,578.01	\$ 3,650.00	\$ 2,071.99	43.23%
Camp Supplies	7470	\$	490.95	\$ 1,421.98	\$ 938.46	\$ 700.00	\$ (238.46)	134.07%
Small Tools	7500	\$	2,370.57	\$ -	\$ 2,789.16	\$ -	\$ (2,789.16)	0.00%
Safety Supplies	7510	\$	174.64	\$ 12,405.21	\$ 9,341.83	\$ 16,500.00	\$ 7,158.17	56.62%
Uniform Allowance	7610	\$	3,325.22	\$ 10,733.89	\$ 9,077.73	\$ 11,285.00	\$ 2,207.27	80.44%
Safety Clothing	7620	\$	1,860.02	\$ 4,984.60	\$ 7,618.94	\$ 8,415.00	\$ 796.06	90.54%
Transportation and Travel	7700	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Conference and Seminar Fees	7710	\$	85.00	\$ 2,785.00	\$ 6,487.37	\$ 15,195.00	\$ 8,707.63	42.69%
Conference & Seminars Board	7715	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Conf & Seminar Travel Exp	7720	\$	3,185.30	\$ 4,590.99	\$ 8,821.39	\$ 16,784.00	\$ 7,962.61	52.56%
Out of Town Travel Board	7725	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Private Vehicle Mileage	7730	\$	583.20	\$ 2,940.57	\$ 3,163.73	\$ 4,788.00	\$ 1,624.27	66.08%
Transportation Charges	7740	\$	-	\$ 390.00	\$ -	\$ 1,200.00	\$ 1,200.00	0.00%
Buses/Excursions	7750	\$	8,110.00	\$ 17,244.76	\$ 22,284.72	\$ 19,320.00	\$ (2,964.72)	115.35%
Tuition/Book Reimbursement	7760	\$	-	\$ 515.57	\$ 161.00	\$ 165.00	\$ 4.00	97.58%
Utilities Gas	7810	\$	3,245.67	\$ 22,487.14	\$ 23,255.50	\$ 29,693.00	\$ 6,437.50	78.32%
Utilities Water	7820	\$	219,151.02	\$ 738,259.71	\$ 707,716.80	\$ 773,876.00	\$ 66,159.20	91.45%
Utilities Electric	7830	\$	38,394.05	\$ 246,159.81	\$ 224,887.34	\$ 248,450.00	\$ 23,562.66	90.52%
Awards and Certificates	7910	\$	2,227.05	\$ 12,750.92	\$ 16,396.17	\$ 17,995.00	\$ 1,598.83	91.12%
Meals for Staff Training	7920	\$	56.32	\$ 5,213.23	\$ 3,592.10	\$ 2,800.00	\$ (792.10)	128.29%
Employee Morale	7930	\$	811.38	\$ 1,860.29	\$ 4,170.01	\$ 3,450.00	\$ (720.01)	120.87%
COP Debt PV Fields	7950	\$	-	\$ 614,221.28	\$ 331.40	\$ -	\$ (331.40)	0.00%
Land Improvements	8200	\$	-	\$ -	\$ 22.50	\$ -	\$ (22.50)	0.00%
Structures & Improvements	8300	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Services and Supplies		\$	423,462.49	\$ 3,508,580.95	\$ 2,599,447.72	\$ 2,730,616.00	\$ 131,168.28	95.20%
Total Expense		\$	876,744.46	\$ 7,336,631.88	\$ 6,306,141.53	\$ 6,694,717.00	\$ 388,575.47	94.20%

Capital								
Capital	8400	\$	18,549.15	\$ -	\$ 59,888.31	\$ 340,000.00	\$ 280,111.69	17.61%
LWCF Grant	8401	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
NRPA Grant	8402	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
HCF Trail Project	8403	\$	36,359.55	\$ -	\$ 48,520.77	\$ 56,000.00	\$ 7,479.23	86.64%
Greenfield Outdoor Fitness Equ	8404	\$	13,370.22	\$ -	\$ 47,767.39	\$ 30,000.00	\$ (17,767.39)	159.22%
HCF Grant Wildlife Programs	8405	\$	1,162.44	\$ -	\$ 15,002.36	\$ 33,000.00	\$ 17,997.64	45.46%
Pavilions 1 & 2 Cam Grove Park	8406	\$	4,900.00	\$ -	\$ 4,900.00	\$ -	\$ (4,900.00)	0.00%
Springbrook Software	8407	\$	-	\$ -	\$ 66,130.00	\$ -	\$ (66,130.00)	0.00%
Cam Grove Park	8409	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%

PRELIMINARY

General Ledger

Statement of Revenues and Expenditures

Fund 10 - General Fund

FY 2015-2016 100%

Description	Account	Period	Amount	One Year Prior	Actual	Year to Date	Budget	Budget Remaining	% of Budget Used	
Equip/Facility Replacement	8420	\$	-	\$	-	\$	25,000.00	\$ 25,000.00	0.00%	
Capital		\$	74,341.36	\$	-	\$	242,208.83	\$ 484,000.00	\$ 241,791.17	50.04%
Total Expense with Capital		\$	951,085.82	\$	7,336,631.88	\$	6,548,350.36	\$ 7,178,717.00	\$ 630,366.64	91.22%
Revenue over Expense						\$	1,318,313.48			

PRELIMINARY
General Ledger
Statement of Revenues and Expenditures
Fund 20 - Assessment District
FY 2015-2016 100%

Description	Account Period	Amount	One Year Prior	Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue								
Cur Supplemental Pass Thru	5210	\$ 13,236.57	\$ -	\$ -	\$ 13,236.57	\$ -	\$ (13,236.57)	0.00%
Supplemental Redemption	5215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Interest Apport Fund	5310	\$ 62.62	\$ -	\$ -	\$ 1,513.01	\$ 1,238.00	\$ (275.01)	122.21%
Other Interest Income	5320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Park Dedication Fees	5400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Dividends PARDEC	5460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Assessment Revenue	5500	\$ -	\$ -	\$ -	\$ 994,165.00	\$ 1,015,912.00	\$ 21,747.00	97.86%
Carryover Balance	5502	\$ -	\$ -	\$ -	\$ -	\$ 320,426.00	\$ 320,426.00	0.00%
Other/Purchase Discount Taken	5575	\$ -	\$ -	\$ -	\$ 1.56	\$ -	\$ (1.56)	0.00%
Cash Over/Under	5580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Incentive Income	5585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reimbursement ROPS	5600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue		\$ 13,299.19	\$ -	\$ -	\$ 1,008,916.14	\$ 1,337,576.00	\$ 328,659.86	75.43%
Expense								
Full Time Salaries	6100	\$ 13,465.42	\$ -	\$ -	\$ 106,685.43	\$ 97,886.00	\$ (8,799.43)	108.99%
Overtime Salaries	6101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Car Allowance	6105	\$ 554.91	\$ -	\$ -	\$ 1,666.21	\$ -	\$ (1,666.21)	0.00%
Cell Phone Allowance	6108	\$ 90.18	\$ -	\$ -	\$ 270.77	\$ -	\$ (270.77)	0.00%
Part Time Salaries	6110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Retirement	6120	\$ 2,211.70	\$ -	\$ -	\$ 15,291.81	\$ 15,840.00	\$ 548.19	96.54%
457 Pension	6121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Employee Insurance	6130	\$ 1,776.61	\$ -	\$ -	\$ 12,872.06	\$ 12,079.00	\$ (793.06)	106.57%
Workers Compensation	6140	\$ 1,035.41	\$ -	\$ -	\$ 8,434.02	\$ 7,782.00	\$ (652.02)	108.38%
Unemployment Insurance	6150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Loan Pension Obligation	6160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPEB Expense	6161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PERS Unfunded Liability	6170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Personnel		\$ 19,134.23	\$ -	\$ -	\$ 145,220.30	\$ 133,587.00	\$ (11,633.30)	108.71%
Service and Supplies								
Improvements/Maintenance	6630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Incidental Costs Assess	6709	\$ -	\$ -	\$ -	\$ 15,348.25	\$ 27,500.00	\$ 12,151.75	55.81%
Grounds Maintenance	6710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Parking Lot Repair Assess	6718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Tree Care Assess	6719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contracted LS Services	6720	\$ 53,652.16	\$ -	\$ -	\$ 380,104.62	\$ 395,900.00	\$ 15,795.38	96.01%
Playgrnd Replacmnt Assess	6721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Park Amenities Assess	6722	\$ -	\$ -	\$ -	\$ 30.00	\$ -	\$ 30.00	0.00%
Facility Replacement	6723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contracted Pest Control	6730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Rubbish & Refuse	6740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vandalism/Theft	6750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Memberships	6810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Office Expense	6900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Office Supplies	6910	\$ -	\$ -	\$ -	\$ 30.00	\$ -	\$ 30.00	0.00%
Postage Expense	6920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Advertising Expense	6930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Printing Charges	6940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Bank & ActiveNet Charges	6950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ -	\$ -	\$ 1,430.87	\$ 7,302.00	\$ 5,871.13	19.60%
COP Debt PV Fields	7950	\$ -	\$ -	\$ -	\$ 739,021.00	\$ 739,021.00	\$ -	100.00%
Expense		\$ 53,652.16	\$ -	\$ -	\$ 1,135,964.74	\$ 1,169,723.00	\$ 33,878.26	97.11%
Total Expense		\$ 72,786.39	\$ -	\$ -	\$ 1,281,185.04	\$ 1,303,310.00	\$ 22,244.96	98.30%

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Mitchell Cameron, Administrative Analyst

DATE: October 5, 2016

**SUBJECT: CONSIDERATION, SELECTION, AND VOTE FOR A LAFCO
SPECIAL DISTRICT ALTERNATE MEMBER**

RECOMMENDATION

It is recommended that the Board select and vote for a Ventura Local Agency Formation Commission (LAFCo) special district alternate member.

BACKGROUND

LAFCo is an independent agency created by the State of California. It is charged with discouraging urban sprawl, preserving open-space and agricultural lands, and encouraging orderly governmental boundaries within Ventura County. The Commission meets these objectives by regulating the boundaries of cities and most special districts and conducting municipal service reviews and other special studies.

LAFCo is seeking an individual to serve in the capacity as the Special District Alternate to fill a four-year term ending January 1, 2019. Alternate members only serve in the absences of a regular member. The names of the candidates for each position appear on the attached ballot along with candidate statements.

ANALYSIS

According to requirements developed by LAFCo, the Board must select a candidate and by motion, cast the Board's vote for the selected candidate. The Board cannot divide its vote nor can it select multiple candidates. Once a candidate is selected and approved by a motion, the ballot will be submitted.

FISCAL IMPACT

There is no fiscal impact.

RECOMMENDATION

It is recommended that the Board select and vote for a LAFCo special district alternate member.

ATTACHMENT

- 1) Runoff Election Special District Alternate Member Memo (2 pages)
- 2) Candidate Information (5 pages)
- 3) Ballot (1 page)



VENTURA LOCAL AGENCY FORMATION COMMISSION

COUNTY GOVERNMENT CENTER • HALL OF ADMINISTRATION

800 S. VICTORIA AVENUE • VENTURA, CA 93009-1850

TEL (805) 654-2576 • FAX (805) 477-7101

WWW.VENTURA.LAFCO.CA.GOV

August 24, 2016

President/Chair of the Board
Pleasant Valley Recreation and Park District
1605 E. Burnley Street
Camarillo, CA 93010

RE: Ballot for Election of a Special District Alternate Member to the Ventura LAFCo

Dear President/Chair of the Board:

Enclosed please find your Official Ballot for the election of a special district alternate member to the Ventura LAFCo. This election is being conducted by mail pursuant to California Government Code Section 56332(c) (or by email, if consent has been received by your District - see enclosed list of those districts which have consented to email), and is consistent with the Rules and Regulations of the Ventura County Independent Special Districts Selection Committee.

The term of Commissioner Bruce Dandy, a regular special district member of LAFCo, will expire on January 1, 2017. Pursuant to the Rules and Regulations of the Ventura County Independent Special Districts Selection Committee, current special district alternate member Mary Anne Rooney will automatically be seated as a regular special district member representing special districts and will start a new four-year term January 1, 2017.

This election is to select a new special district alternate member to the Ventura LAFCo. Whomever is elected will fill the remainder of the current four-year term that started on January 1, 2015. On January 1, 2019, when the term of current regular special district member Elaine Freeman expires, the special district alternate member will start a new four-year term as a regular special district member representing special districts, and a subsequent election to fill the new special district alternate member term will be conducted.

A total of five candidates have been nominated. Each is listed alphabetically on the Official Ballot and a copy of each candidate's statement is enclosed.

INSTRUCTIONS

- Use the enclosed Official Ballot to **vote for only one** candidate.
- The Ballot must be signed by the district president/chair or presiding officer.
- All ballots being returned via US Mail must be returned via CERTIFIED MAIL to the Ventura LAFCo at the address listed above. Districts that have previously consented to conduct this election via email can email a copy of the signed ballot to: kai.luoma@ventura.org.
- **BALLOTS MUST BE RECEIVED BY 5:00 p.m. FRIDAY, OCTOBER 14, 2016.** (Ballots received after 5:00 p.m. Friday, October 14, 2016 will not be counted.)

There are 30 independent special districts eligible to vote in this election. At least 16 districts must return completed/signed ballots to achieve a quorum. If a quorum is achieved, the winning candidate must receive a majority of the qualified votes cast. Should no candidate receive a majority of the qualified votes, a subsequent election among the two candidates receiving the highest number of votes will be conducted. In the event of a tie for the highest number of votes, LAFCo will conduct a run-off election between those candidates.

The election results will be mailed to each district no later than Friday, October 21, 2016. Please let us know if you have questions.

Sincerely,



Kai Luoma
Executive Officer

Enclosures

RUSS BAGGERLY

russ.baggerly65@gmail.com

August 26, 2014

PROFESSIONAL EXPERIENCE

Elected Official, Policy and Political Analyst, Environmental Consultant

- ◆ Record of effective policy research and development for county and state legislation.
- ◆ Legal knowledge of topics from air quality to zoning.
- ◆ Possesses skills for developing public policy to fit real world situations, directing effective meetings, and developing consensus between conflicting interests.
- ◆ Involved in various political campaigns and initiative actions.
- ◆ Experienced in reviewing environmental documents, public administrative issues, and effective public speaking.

POSITIONS

Elected/Appointed/Volunteer Public Positions

Elected Official, Casitas Municipal Water District - 2004 to present

Received the endorsement and support of S.E.I.U. Local 721, 2004

Executive Committee

Water Resources Committee

Ventura River Watershed Council

Watersheds Coalition of Ventura County – Steering Committee

Elected Official, Ojai Valley Sanitary District 1996 to present

Executive Committee

Environmental Committee

Ventura River Nutrient Assessment Committee

Unpermitted Connection Committee

Habitat Conservation Plan Committee

California Sanitation Risk Management Authority

Executive Board Member 2006-2012

Executive Board President 2011 to present

CSRMA Workers Compensation Subcommittee 2000-2002 & 2004-2006

Elected Official, Ojai Valley Municipal Advisory Council 1996 to 2012

Ojai Basin Groundwater Management Agency, 2004 to present

Watershed U, University of California Cooperative Extension,

Presenter/Moderator, Ventura, CA 2012

Air Pollution Control District, Clean Air Advisory Committee

Friends of the Santa Clara River, Board Member

Ormond Beach Task Force, Chairman

Citizens to Preserve the Ojai, Administrative Director, 1988 to 1989

Environmental Coalition, Board Member, 1987 to 1990,

President 1990 to 2005

Environmental Defense Center, Board Member, Santa Barbara,

1989 to 1990

Robert Eranio As Secretary/Treasurer of United Water Conservation District's Board of Directors, Mr. Eranio represents Division 3 which includes a portion of the City of Ventura. He first served on the Board of Directors from December 1998 to November 2000, representing Division 2, and he returned to the Board to represent Division 3 in December 2002. He served as President of United's board from January 2010 to 2012. He has worked in hands-on positions in the California water industry since 1986, and holds numerous professional certifications, including a Grade 5 water treatment operator license and a Grade 5 water distribution operator license and he is a cross-control specialist. Mr. Eranio has participated in many local water-related projects, including the City of Port Hueneme's Urban Water Management Plan and Hazardous Waste Collection events, the City of Oxnard's GREAT Program, and numerous Capital Improvement Projects for Crestview Mutual Water Company in Camarillo, where has been General Manager since 1995. He also runs a consulting business specializing in Operations & Maintenance and financial administration for multiple water districts in Ventura County.

AL FOX

Served 21 years in the Navy, advancing through the ranks from Airman Recruit to Lieutenant.

Served aboard three aircraft carriers, all operating in the Gulf of Tonkin during the Vietnam War.

The last assignment was Aircraft Scheduling Officer for the Squadron that supported the National Science Foundation, including 17 countries in the Antarctica. In addition to that responsibility, I was a volunteer on the Navy's Parachute Rescue Team in the Antarctica.

Since retiring from the Navy in 1977, my wife Cindy and I have made our home in Camarillo.

I have four decades of experience as a Broker/Owner of a real estate company in Ventura County. While managing my multi-office operation, I also served on many of the Realtor Association's committees and served as President of the Camarillo Association of Realtors. I was voted as "Realtor of the Year" in 1984.

Elected as a Director on the Camrosa Water District in 1997, with continuous service to present, serving two terms as President.

I served on the Fox Canyon Groundwater Management Agency.

I am a former President of the Association of Water Agencies of Ventura County, and currently serving as Secretary of the Association. I was honored as "Director of the Year" for this association in 2014.

Former President of the Ventura County Special Districts Association.

As I have stated above, I am not only concerned about my District, but am concerned about Ventura County, therefore I am soliciting your Districts vote for the LAFCo position.

Al E. Fox

Mike Mishler

For
Ventura County LAFCo
Alternate Commissioner

Nominated by Pleasant Valley Recreation and Park District



Family moved to Ventura County in 1984

EDUCATION & EXPERIENCE

EDUCATION:

- B.S. in Geophysics, SDSU
- M.S. in Hydrogeology, SDSU

ELECTED OFFICE:

- Director, PVRPD
 - Santa Monica Mountains Conservancy, Advisory Committee
 - Naval Base Ventura County Joint Land Use Study, Technical Committee

ASSOCIATIONS:

- Vice President, Ventura County Special Districts Association
- Coast Geological Society

COMMUNITY INVOLVEMENT:

- Regional Commissioner, AYSO Camarillo 1996-1999
- High School JV soccer coach, 2 years

AWARDS:

- AYSO Region 68 Dave Winters Award
- PVRPD Volunteer of the Year 2010

SOME COMMUNITY ACCOMPLISHMENTS:

- Identified over \$35,000 in annual PVRPD electrical cost reductions.
- Identified major errors in two City of Camarillo traffic computer models.
- In 1990, I recognized an opportunity to expand Mission Oaks Park from 10 to 20 acres by convincing the developer to agree to land swap/rezoning. After convincing them to agree to the plan, I obtained PVRPD approval of the plan, got a sign off from Pleasant Valley School District for right-of-first refusal and worked with the developer to eventually obtain city approval.
- When I started as Regional Commissioner of AYSO Region 68, the program only had \$186 in savings. When I left three years later, the program had over \$60,000 in savings, while still expanding in terms of players and volunteers.
- Created first region based AYSO Spring Season program in Ventura County.

PROFESSIONAL CAREER:

WESTERN GEOPHYSICAL CO.

In the 70s, I ran 30 man geophysical seismic crew in Alaska. During that time, I interfaced with many state and federal agencies.



Photo shows abandoned polar bear cub rescued by our crew (when I still had hair on my head).

WOODWARD & CLYDE ENGINEERING CO.

Worked as a groundwater and engineering geologist. Included work on E.I.R.'s and interfacing with local government agencies in the San Diego area.

EXXON geologist for 21 years

- Drilled production wells, including 3 mile reach wells from Harmony Platform each costing more than \$5,000,000.
- Built complex 3D geologic computer models that integrated hundreds of engineering and geologic parameters.
- Worked last 6 years in Exxon HQ as Data Manager Coordinator for worldwide operations. Included finding solutions that would work across a variety of competing interests. Successful project manager. Occasionally advised foreign government officials regarding setting up new departments.



SOME KEY SKILL SETS:

- I understand the technical aspects of land use and complex water issues facing Ventura County.
- As a successful project manager, I can recognize opportunities and identify possible problems. I know how to ask the right questions.
- I have a long personal and professional history of effectively interfacing with many different types of individuals, groups, and viewpoints.
- I have the vision and experience to find solutions that address long term issues and not just solely focus on addressing current challenges.

THANK YOU FOR YOUR CONSIDERATION

Phone: 805 377-9068 email: mikemm3@gmail.com



Andy Waters

Director Waters would bring knowledge of the community, agriculture, and water resources to LAFCo.

He wants to see agriculture and water resources operated sustainably for generations to come.

Community

Director Waters was born in Thousand Oaks and grew up in Moorpark. He is a fourth generation farmer, with a family tradition of community service. His grandfather was on the committee that formed Calleguas Municipal Water District in the early 1950s to bring imported water into Ventura County. His father served on water agency boards in the Moorpark area and brought Director Waters to Fox Canyon Groundwater Management Agency meetings when he was still a teenager.

Agriculture

After graduating from Moorpark High School, Director Waters attended Cal Poly San Luis Obispo, majoring in agriculture. Knowing that farming was his lifelong passion, he returned to work for the family farm in Ventura County. He and his wife Heather have settled in Moorpark with their two daughters and their dog, Goose. He currently works with his brother managing the family business, growing berries, avocados, and vegetables in the unincorporated areas near Moorpark and Oxnard. He also serves as a board member for a commercial packing house.

Water Resources

Director Waters is continuing the family tradition of leadership in water resources. He serves as a board member for Thermic Mutual Water Company and Berylwood Heights Mutual Water Company. He is a member of the advisory committee for Ventura County Waterworks District No. 1 and chairs the Las Posas Basin Users Group. He represents mutual water agencies as an alternate member of the Fox Canyon Groundwater Agency Board of Directors. At Calleguas, he serves as Treasurer and is a member of the Groundwater and Finance Committees.



2100 Olsen Road
Thousand Oaks, CA 91360
(805) 579-7111

OFFICIAL BALLOT

INDEPENDENT SPECIAL DISTRICTS SELECTION COMMITTEE Alternate Special District Member to the Ventura LAFCo

Pleasant Valley Recreation and Park District

This is the Official Ballot for the Independent Special Districts Selection Committee for the purpose of electing **one** special district alternate member to the Ventura LAFCo. The election consists of five candidates (listed below in alphabetical order) for special district alternate member of the Ventura LAFCo to fill the unexpired four-year term ending January 1, 2019.

VOTE FOR ONLY ONE CANDIDATE

A minimum of 16 qualified votes must be returned by the deadline to establish a quorum of the Independent Special Districts. Should no candidate receive a majority of the qualified votes, a subsequent election among the two candidates receiving the highest number of votes will be conducted.

PLEASE RETURN THIS SIGNED BALLOT, VIA CERTIFIED MAIL to the Ventura LAFCo, 800 S. Victoria Avenue, Ventura, CA 93009-1850, or if previous consent has been given to conduct this election via e-mail, send your signed ballot to kai.luoma@ventura.org. All Ballots **MUST be signed by the district president/chair or presiding officer of the board and received by 5 P.M. Friday, October 14, 2016 to be considered.**

As the District President, Chair or Presiding Officer, I duly certify that the Pleasant Valley Recreation and Park District does hereby cast its ballot as follows:

*(Please mark the box next to the name of **one** candidate to cast the District's vote)*

- | | | |
|--------------------------|---------------|--|
| <input type="checkbox"/> | Russ Baggerly | Ojai Valley Sanitary District |
| <input type="checkbox"/> | Robert Eranio | United Water Conservation District |
| <input type="checkbox"/> | Al Fox | Camrosa Water District |
| <input type="checkbox"/> | Mike Mishler | Pleasant Valley Recreation and Park District |
| <input type="checkbox"/> | Andy Waters | Calleguas Municipal Water District |

Board President/Chair/Presiding Officer (print name)

Board President/Chair/Presiding Officer (Signature)

Date

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

TO: BOARD OF DIRECTORS

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

DATE: October 5, 2016

SUBJECT: CAPITAL PROJECTS TIME LINE

RECOMMENDATION

This item is for informational purposes only and requires no review or action.

BACKGROUND

During the budget workshops for fiscal year 2016-2017 staff presented to the Board a list of capital items that were included in the budget. On July 6, 2016 the fiscal year 2016-2017 budget was adopted. Included in the budget were numerous projects/items that equated to \$547,990 in capital expense. In July 2016 staff put together a time line for department managers to use as a tool when budgeting and scheduling the capital projects for their departments.

ANALYSIS

Listed below is the capital projects' projected schedule by quarter for fiscal year 2016-2017. This time line will enable staff to better communicate projects to the citizens as well to try to minimize impact. This time line will also enable Finance to track and expend the Capital budget on a timely basis.

July-September 2016	October-Dec. 2016	January-March 2017	April-June 2017
Poster Machine	Bob Kildee Parking Lot	Purchase Parks Truck	Cam Grove Parking Lot
Phones	Bob Kildee Trees	Eston Tree Removal	
Stage Floor	Needs Assessment	Web Site	
	PV Fields Parking Lot		
	Charter Oak Windrow		

By utilizing this schedule, if staff encounters a delay due to weather or equipment/personnel problems the project would still be completed within this fiscal year and not delay all Capital projects to the late spring or early summer.

FISCAL IMPACT

None.

RECOMMENDATION

The purpose of this item is to inform the Board of Directors of the capital projects time line for fiscal year 2016-2017.

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

TO: BOARD OF DIRECTORS

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

DATE: October 5, 2016

SUBJECT: Approval of Resolution No. 567, Refunding of 2004 Bonds and the Subordination of the 2006, 2009 and 2014 Bonds for the Successor Agency to the Camarillo Community Development Commission

RECOMMENDATION

It is recommended the Board review and approve Resolution No. 567, the refunding of the 2004 Bonds and the subordination of the 2006, 2009, and 2014 Bonds.

BACKGROUND

The Successor Agency to the Camarillo Community Development Commission (Successor Agency) is planning to issue a new bond series (2016 Bonds) for the purpose of refunding the 2004 Bonds which will be secured by the tax increment revenues received from the Camarillo Corridor Project Area. The 2016 Bonds are being proposed to be issued on a subordination (subordination puts in place the hierarchy of the bond payoff in the event there is a shortfall) basis only to the 2006, 2009 and 2014 Bonds. The Successor Agency is asking Pleasant Valley Recreation and Park District (PVRPD) to agree to the subordination of Statutory Pass-through payments required to be made to PVRPD in connection with the Project Area to the Successor Agency's payment obligation to the 2016 Bonds.

The Successor Agency hired a fiscal consultant, Rosenow, Spevacek Group and it was determined the Successor Agency will have sufficient funds available to pay all debt service on the Bonds, other indebtedness and all of the Statutory Pass-throughs. Page six of the first attachment shows a worst case scenario; this does not reflect the 2016 payment schedule or the interest rate which will be lower than shown in the "2006 Debt Service Payments" column.

ANALYSIS

The Successor Agency to the Camarillo Community Development Commission is requesting the Pleasant Valley Recreation and Park District Board to take action by resolution or motion to formally approve the subordination. The Successor Agency hired Rosenow Spevacek, a fiscal consultant to prepare a preliminary tax increment revenue projection summary to show that the Successor Agency will have sufficient funds to pay the debt service, other indebtedness and Statutory Pass-throughs. Once the State of California, Department of Finance (DOF) approves the Successor Agency's request, the Successor Agency will issue the 2016 Bonds in December 2016.

FISCAL IMPACT

None.

RECOMMENDATION

It is recommended the Board review and approve Resolution No. 567, the refunding of the 2004 Bonds and the subordination of the 2006, 2009, and 2014 Bonds.

ATTACHMENTS

- 1) Letter from Camarillo Community Development Commission (6 pages)
- 2) Resolution No. 567 (1 page)



City of Camarillo

Camarillo City Council in the Capacity of Successor Agency to the CDC
601 Carmen Drive • P.O. Box 248 • Camarillo, CA 93011-0248

*Finance Department
(805) 388-5320
FAX (805) 388-5318*

September 19, 2016

Via Email & Certified Mail

Pleasant Valley Parks & Recreation District
1605 E. Burnley Street
CamarilloCA93010

Mr. Leo Young

lyoung@pvrpd.org

Re: Successor Agency to the Camarillo Community Development Commission Proposed Bond Issuance

Dear Mr. Leo Young:

I am writing to you on behalf of the Successor Agency to the Camarillo Development Community Commission (the "Successor Agency") pursuant to Section 34177.5(c) of the California Health and Safety Code (the "Code"). Over the years, the Camarillo Community Development Commission (the "Commission") issued a series of bonds secured by the tax increment revenues from the Camarillo Corridor Project Area (the "Project Area"). In September 2004, the Commission issued a series of refunding bonds (the "2004 Bonds") and, in November 2006, and again in December 2009, the Commission issued two additional series of parity bonds secured by the tax increment revenues from the Project Area (the "2006 Bonds" and the "2009 Bonds," respectively). In November 2006, the Commission also issued two series of bonds secured by the low and moderate income housing fund (the "2006 A and A-T Housing Bonds"). Pass through tax increment received by Pleasant Valley Parks & Recreation District are subordinated to all of the above-referenced bonds.

As you are aware, the Successor Agency may, with a taxing entity's approval, subordinate amounts (payable from tax increments of a redevelopment project area) required to be paid to such taxing entity pursuant to Section 34177.5(c) of the Code (the "Statutory Pass-through Payments") to bonds issued by the Successor Agency for the same project area. Statutory Pass-through Payments received by Pleasant Valley Parks & Recreation District are subordinated to all of the above-referenced bonds. In 2014, the Successor Agency refunded the 2004 Bonds through the issuance of its \$15,915,000 Successor Agency to the Camarillo Community Development Commission Tax Allocation Refunding Bonds, Series 2014 (Camarillo Corridor Project) ("2014 Bonds") and such Statutory Pass-through Payments were also subordinated to the 2014 Bonds.

At this time for the purpose of lowering the interest cost on the remaining Commission bonds and increasing residuals to the taxing agencies, the Successor Agency is expecting to issue three new series of bonds (the "Series 2016 Bonds"): (a) two series for the purpose of refunding the 2006 A and A-T Housing Bonds under a single indenture (collectively, the "Series 2016 A and A-T Bonds") to be secured by a senior lien pledge of the funds in the Redevelopment Property Tax Trust Fund ("RPTTF"); and (b) one series for the purpose of refunding the Series 2006 Bonds and the 2009 Bonds under a first supplemental indenture (the "Series 2016 B Bonds") to be secured by a pledge on the funds in the RPTTF on a subordination basis only to the Series 2016 A and A-T Bonds and on parity with the 2014 Bonds (the 2014 Bonds, the Series 2016 A and A-T Bonds and the Series 2016 B Bonds are collectively referred to herein as the "Bonds").

The Successor Agency requests that Pleasant Valley Parks & Recreation District agree to the subordination of Statutory Pass-through Payments required to be made to Pleasant Valley Parks & Recreation District in connection with the Project Area to the Successor Agency's payment obligations to the 2016 Bonds.

The Successor Agency is planning to issue the 2016 Bonds in December 2016 following receipt of approval from the State of California Department of Finance. Enclosed for your review is a preliminary tax increment revenue projection summary prepared by Rosenow Spevacek Group, Inc. (the "Fiscal Consultant"), along with such firm's cover letter. The Fiscal Consultant's report show that the Successor Agency can reasonably expect to have sufficient funds available to pay both debt service on the Bonds or other indebtedness and all of the Statutory Pass-through Payments owed to the various affected taxing agencies for the Project Area, when due.

Please note that, in accordance with Section 34177.5(c)(3) of the Code, if Pleasant Valley Parks & Recreation District does not respond to the requested subordination within forty-five (45) days following receipt of this letter, the subordination will be automatically deemed approved by Pleasant Valley Parks & Recreation District and such approval shall be final and conclusive. Furthermore, to disapprove this subordination, Pleasant Valley Parks & Recreation District must find that, based on substantial evidence, the Successor Agency will not be able to pay the debt service on the Bonds and the Statutory Pass-through Payments required to be paid to Pleasant Valley Parks & Recreation District.

For the benefit of the Successor Agency's records, please complete the attached Acknowledgement and return it to me no later than forty-five (45) days from the date of receipt of this letter but in no event later than November 4, 2016. The Successor Agency also

requests that the governing board of Pleasant Valley Parks & Recreation District take official action, by resolution or motion, to formally approve the subordination.

Thank you in advance for your cooperation in this matter. If you have any questions regarding the above, please do not hesitate to contact me.

Best regards,

A handwritten signature in black ink, appearing to read 'Misty Cheng', written in a cursive style.

Misty Cheng
Interim Treasurer

ACKNOWLEDGEMENT

*(Successor Agency to the Camarillo Community Development Commission
Camarillo Corridor Project Area)*

In response to the request by Successor Agency to the Camarillo Community Development Commission (the "Successor Agency") set forth in a letter dated September 20, 2016, from Misty Cheng, the Successor Agency's Interim Treasurer, to approve the Subordination Request, the Pleasant Valley Parks & Recreation District hereby confirms its approval to the subordination of the Statutory Pass-through Payments to be paid to the Pleasant Valley Parks & Recreation District in connection with the Camarillo Corridor Project Area to the Successor Agency's payment obligations for the 2016 Bonds.

The governing board of Pleasant Valley Parks & Recreation District has taken formal action on _____, 2016, to acknowledge and approve this subordination. A copy of the related [resolution / minute] is enclosed.

All capitalized terms used but not defined in this Acknowledgement have the meaning ascribed to them in the Subordination Request.

IN WITNESS WHEREOF, the undersigned has caused this Acknowledgement to be signed by its authorized representative on this ____ day of _____, 2016.

Pleasant Valley Parks & Recreation District

By: _____
Name: _____
Title: _____



BETTER COMMUNITIES. BOLDER FUTURES

RSG, INC.
309 WEST 4TH STREET
SANTA ANA, CALIFORNIA
92701-4502

T 714 541 4585
F 714 541 1175
E INFO@WEBR5G.COM
WEBR5G.COM

Via E-Mail

September 8, 2016

Mr. Dave Norman
Executive Director
SUCCESSOR AGENCY TO THE CAMARILLO COMMUNITY DEVELOPMENT COMMISSION
601 Carmen Drive
Camarillo, CA 93010

**PROPOSED SENIOR LIEN TAX ALLOCATION REFUNDING BONDS, SERIES 2016 A AND A-T AND
PARITY TAX ALLOCATION REFUNDING BONDS, SERIES 2016 B FOR THE CAMARILLO
CORRIDOR REDEVELOPMENT PROJECT**

Dear Mr. Norman:

The Successor Agency to the Camarillo Community Development Commission ("Successor Agency") retained RSG, Inc. ("RSG") to prepare a Fiscal Consultant Report ("Report") for the Successor Agency's proposed Senior Lien Tax Allocation Refunding Bonds, Series 2016 A and A-T and Parity Tax Allocation Refunding Bonds, Series 2016 B ("2016 Bonds"). When the former Camarillo Community Development Commission ("Commission") adopted the Camarillo Corridor Redevelopment Project ("Project"), the Commission entered into cooperation agreements with various school districts that allow the Successor Agency to subordinate their statutory taxing agency payments to bond debt service payments. To accomplish this, the Successor Agency must provide evidence that it will be able to fund the bond debt service payments without impacting the statutory taxing agency payments. Furthermore, Health and Safety Code Section 34177.5(c) statutorily allows the Successor Agency to request subordination from additional taxing entities.

The attached table, "Tax Increment Projections and Subordinated Statutory Taxing Agency Payments" ("Projections"), is based upon the assumptions and tax increment revenue projections presented in the Report. The Projections provide evidence that sufficient tax increment revenue will be available to fund bond debt service and all statutory taxing agency payments, pursuant to Section 34177.5(c) of the Health and Safety Code. The Projections are based on Fiscal Year 2016-17 assessed valuation and conservative assumptions about future growth in assessed valuation.

Sincerely,

RSG, INC.

Tara E. Matthews
Partner

FISCAL HEALTH
ECONOMIC DEVELOPMENT
REAL ESTATE, HOUSING
AND HEALTHY COMMUNITIES

Tax Increment Projections and Subordinated Statutory Taxing Agency Payments
Camranillo Corridor Redevelopment Project

Fiscal Year	Secured Growth Rate	Secured Assessed Value	Unsecured Assessed Value	State Assessed Property Value	Total Assessed Valuation	Incremental Valuation	Estimated Gross Tax Increment 1%	County Admin Fee 1.5%	Net Tax Revenue for Taxing Agency Pmts., Debt Svc & ROPS	2006 Debt Service Payments ²	2009 Debt Service Payments ²	2014 Debt Service Payments	Revenue Available to Pay Taxing Agency Payments	Total Subordinated Statutory Taxing Agency Payments
Baseyear					\$472,066,316									
21	2016-17	Actual	\$1,103,278,495	\$133,942,571	\$292,452	\$1,237,513,518	\$7,654,472	\$114,817	\$7,539,655	\$1,510,010	\$1,182,613	\$1,196,925	\$3,650,108	\$2,048,929
22	2017-18	1.75%	1,122,585,869	133,942,571	292,452	1,256,820,892	7,847,546	117,713	7,729,833	1,511,987	1,177,863	1,199,325	3,841,059	2,118,648
23	2018-19	1.75%	1,142,331,121	133,942,571	292,452	1,276,466,144	8,043,998	120,660	7,923,338	1,512,659	1,177,488	1,195,925	4,037,267	2,189,587
24	2019-20	2.00%	1,165,075,744	133,942,571	292,452	1,299,310,767	8,272,445	124,087	8,148,358	1,503,897	1,180,819	1,197,175	4,266,467	2,272,079
25	2020-21	2.00%	1,188,377,259	133,942,571	292,452	1,322,612,282	8,505,460	127,582	8,377,878	1,509,159	1,177,400	1,197,175	4,494,144	2,356,221
26	2021-22	2.00%	1,212,144,804	133,942,571	292,452	1,346,379,827	8,743,511	131,147	8,611,988	1,508,183	1,178,525	1,195,925	4,729,345	2,442,045
27	2022-23	2.00%	1,236,387,700	133,942,571	292,452	1,370,622,723	8,985,664	134,783	8,850,781	1,506,196	1,178,550	1,198,425	4,967,610	2,529,686
28	2023-24	2.00%	1,261,115,454	133,942,571	292,452	1,395,350,477	9,232,842	138,493	9,094,349	1,512,802	1,177,063	1,194,425	5,210,060	2,618,878
29	2024-25	2.00%	1,286,337,763	133,942,571	292,452	1,420,572,786	9,485,065	142,276	9,342,789	1,503,152	1,175,013	1,199,175	5,465,449	2,709,956
30	2025-26	2.00%	1,312,064,618	133,942,571	292,452	1,446,299,541	9,742,332	146,035	9,596,197	1,502,461	1,176,781	1,197,175	5,719,780	2,802,855
31	2026-27	2.00%	1,338,305,809	133,942,571	292,452	1,472,540,832	10,004,745	150,071	9,854,674	1,505,201	1,176,938	1,198,675	5,973,861	2,897,613
32	2027-28	2.00%	1,365,071,925	133,942,571	292,452	1,499,306,948	10,272,406	154,066	10,116,320	1,506,079	1,175,150	1,193,425	6,243,666	3,023,661
33	2028-29	2.00%	1,392,373,863	133,942,571	292,452	1,526,608,386	10,545,421	158,181	10,387,239	1,505,244	1,171,356	1,196,675	6,513,964	3,152,271
34	2029-30	2.00%	1,420,220,631	133,942,571	292,452	1,554,465,854	10,823,895	162,358	10,661,537	1,502,861	1,170,700	1,194,550	6,793,426	3,283,432
35	2030-31	2.00%	1,448,625,247	133,942,571	292,452	1,582,860,270	11,107,940	166,619	10,941,320	1,498,896	1,167,619	1,199,550	7,075,256	3,417,217
36	2031-32	2.00%	1,477,597,752	133,942,571	292,452	1,611,832,775	11,397,665	170,965	11,226,700	1,498,197	1,166,928	1,197,300	7,364,275	3,553,678
37	2032-33	2.00%	1,507,149,707	133,942,571	292,452	1,641,364,730	11,693,184	175,398	11,517,786	1,500,544	1,169,034	1,198,050	7,650,158	3,692,867
38	2033-34	2.00%	1,537,292,701	133,942,571	292,452	1,671,527,724	11,994,614	179,919	11,814,695	1,500,829	1,168,350	1,196,550	7,948,966	3,834,841
39	2034-35	2.00%	1,568,038,655	133,942,571	292,452	1,702,273,578	12,302,073	184,531	12,117,542	1,490,821	1,164,850	1,195,363	8,266,508	3,979,654
40	2035-36	2.00%	1,599,399,326	133,942,571	292,452	1,733,634,349	12,615,680	189,235	12,426,445	1,506,599	1,163,800	1,196,550	8,559,496	4,127,368
41	2036-37	2.00%	1,631,387,313	133,942,571	292,452	1,765,622,336	12,935,560	194,033	12,741,527	1,496,750	1,160,050	1,199,850	8,884,877	4,278,027
42	2037-38	2.00%	1,664,015,059	133,942,571	292,452	1,798,250,082	13,261,838	198,928	13,062,910	2,809,818	1,163,300	0	9,089,793	4,431,703
43	2038-39	2.00%	1,697,295,360	133,942,571	292,452	1,831,530,383	13,594,641	203,920	13,390,721	2,813,995	1,158,400	0	9,418,326	4,588,453
44	2039-40	2.00%	1,731,241,268	133,942,571	292,452	1,865,476,291	13,934,100	209,011	13,725,088	2,813,218	1,155,350	0	9,756,521	4,748,339
45	2040-41	2.00%	1,765,866,093	133,942,571	292,452	1,900,101,116	14,280,348	214,205	14,066,143	2,802,600	1,153,850	0	10,109,693	4,911,422
46	2041-42	2.00%	1,801,183,415	133,942,571	292,452	1,935,416,438	14,633,521	219,503	14,414,018	2,157,475	1,153,600	0	11,102,943	5,077,766
47	2042-43	2.00%	1,837,207,083	133,942,571	292,452	1,971,442,106	14,993,758	224,906	14,768,852	0	0	0	14,768,852	5,247,438
						\$42,436,215,155	\$29,690,424,623	\$4,453,564	\$292,450,683	\$44,989,239	\$30,421,388	\$25,138,188	\$191,901,869	\$92,334,549

1 Under Assembly Bill 1126 and Assembly Bill 1484 (together with Senate Bill 107, the "Dissolution Act"), the requirement for redevelopment agencies to set aside 20% of their annual tax increment revenue for affordable housing was abolished. Accordingly, 100% of the property tax revenue generated by the Project now goes into the Successor Agency's Redevelopment Property Tax Trust Fund (RPTTF), thereby increasing the revenue available to cover debt service payments.

2 The 2016 refinancing will refund all of the Series 2006 and 2009 Tax Allocation Bonds and Series 2006 Tax Allocation Bonds and Series 2006 Tax Allocation Bonds and Series 2006 Tax Allocation Bonds, and the debt service payments will be less than what is reflected in this table. The original debt service payment amounts for these bonds has been included to illustrate the most conservative approach.

RESOLUTION NO 567

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PLEASANT VALLEY RECREATION AND PARK DISTRICT APPROVING THE
REFUNDING OF 2004 BONDS AND THE SUBORDINATION OF THE 2006, 2009 AND
2014 BONDS FOR THE SUCCESSOR AGENCY TO THE CAMARILLO
COMMUNITY DEVELOPMENT COMMISSION

WHEREAS, Pleasant Valley Recreation and Park District in accordance with Section 34177.5(c)(3) of the California Health and Safety Code, Pleasant Valley Recreation and Park District; and

NOW, THEREFORE, the Board of Directors of the Pleasant Valley Recreation and Park District does hereby agree to the subordination of Statutory Pass-through Payments required to be made to Pleasant Valley Recreation and Park District in connection with the Project Area to the Camarillo Community Development Commission (Successor Agency) payment obligations to the 2016 Bonds; and

PASSED AND ADOPTED this 5th day of October, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MIKE MISHLER, CHAIRMAN
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

MARK MALLOY, SECRETARY
PLEASANT VALLEY RECREATION AND PARK DISTRICT

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

- A. Chairman Mishler
- B. Ventura County Special District Association/California Special District Association
- C. Santa Monica Mountains Conservancy
- D. Standing Committees – Finance
- E. Foundation for Pleasant Valley Recreation and Parks
- F. General Manager's Report