

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

**FINANCE COMMITTEE
AGENDA**

Wednesday, May 20, 2020

3:00 P.M.

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

- a. Email – If you wish to make a comment on a specific agenda item, please submit your comment via email by 1:00 pm on Wednesday, May 20, 2020 to Jessica Puckett, Administrative Analyst at jpuckett@pvrpd.org. Your email will be printed and distributed to the Finance Committee members prior to the meeting.
- b. Phone – You may call the PVRPD office at 805-482-1996, ext. #303 by 1:00 pm on Wednesday, May 20, 2020 and provide your name, your phone number and your item of interest. PVRPD staff will call you on May 20 at 3:00 pm with instructions for participating or for making a general public comment.

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. APRIL 2020 FINANCIAL REPORT**
- 4. MARCH QUARTERLY REPORT**
- 5. DISCUSSION REGARDING COMMUNITY SERVICE GROUP CONTRIBUTIONS**
- 6. DISCUSSION-TOURNAMENT PARKING REVENUE**
- 7. ORAL COMMUNICATIONS**
- 8. ADJOURNMENT**

Note: Written materials related to these agenda items are available for public inspection in the Office of the Clerk of the Board located at 1605 E. Burnley Street, Camarillo during regular business hours beginning the day preceding the Committee meeting.

Announcement: Should you need special assistance (i.e. a disability-related modification or accommodations) to participate in the Committee meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager at 482-1996, extension 114. Please notify us 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

CASH REPORT

	4/30/2020 Balance	4/30/2019 Balance	
Restricted Funds			
Debt Service - Restricted	\$ 126,721.19	\$ 364,975.09	
457 Pension Trust Restricted	\$ 60,872.45	\$ 70,195.01	
Quimby Fee - Restricted	\$ 175,638.90	\$ 98,685.12	
Multi-Bank Securities Restricted	\$ 415,421.14	\$ 660,764.48	
Ventura County Pool - Restricted	\$ 4,670,334.00	\$ 4,824,796.92	
FCDP Checking	\$ 22,128.61	\$ 20,934.04	
Total	\$ 5,471,116.29	\$ 6,040,350.66	
Semi-Restricted Funds			
Assessment	\$ 1,021,886.08	\$ 788,477.93	
Capital Improvement	\$ 30,651.75	\$ 34,024.65	
Capital - Vehicle Replacement	\$ 60,843.80	\$ 50,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF Capital	\$ 2,542,455.63	\$ 2,810,736.18	
Contingency - Dry Period	\$ 361,000.00	\$ 271,000.00	
Contingency - Computer	\$ 15,000.00	\$ 10,000.00	
Contingency - Repair/Oper/Admin	\$ 50,000.00	\$ 30,000.00	
Total	\$ 4,098,235.20	\$ 4,011,480.50	
Unrestricted Funds			
Contingency	\$ 76,200.94	\$ 765,878.79	
Cal Trust	\$ 2,621,272.02	\$ 1,420,589.17	
General Fund Checking	\$ 678,399.05	\$ 919,774.96	
Total	\$ 3,375,872.01	\$ 3,106,242.92	
Total of all Funds	\$ 12,945,223.50	\$ 13,158,074.08	\$ (212,850.58)
	5/12/2020 Balance	5/31/2019 Balance	
Restricted Funds			
Debt Service - Restricted	\$ 126,721.19	\$ 365,068.09	
457 Pension Trust Restricted	\$ 60,872.45	\$ 70,212.90	
Quimby Fee - Restricted	\$ 172,177.54	\$ 92,213.02	
Multi-Bank Securities Restricted	\$ 415,421.14	\$ 661,096.74	
Ventura County Pool - Restricted	\$ 4,670,334.00	\$ 4,679,346.13	
FCDP Checking	\$ 22,128.61	\$ 20,934.04	
Total	\$ 5,467,654.93	\$ 5,888,870.92	
Semi-Restricted Funds			
Assessment	\$ 1,006,187.67	\$ 757,215.50	
Capital Improvement	\$ 30,651.75	\$ 30,930.65	
Capital - Vehicle Replacement	\$ 60,843.80	\$ 50,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF Capital	\$ 2,542,455.63	\$ 2,767,763.23	
Contingency - Dry Period	\$ 361,000.00	\$ 271,000.00	
Contingency - Computer	\$ 15,000.00	\$ 10,000.01	
Contingency - Repair/Oper/Admin	\$ 50,000.00	\$ 30,000.00	
Total	\$ 4,082,536.79	\$ 3,934,151.13	
Unrestricted Funds			
Contingency	\$ 76,200.94	\$ 765,920.90	
Cal Trust	\$ 2,621,272.02	\$ 1,427,084.86	
General Fund Checking	\$ 623,429.65	\$ 559,882.64	
Total	\$ 3,320,902.61	\$ 2,752,888.40	
Total of all Funds	\$ 12,871,094.33	\$ 12,575,910.45	\$ 295,183.88

Pleasant Valley Recreation and Park District
 Finance Report
 April 2020

	Date	Amount	
Accounts Payables:	04/01/2020-04/30/2020	\$ 707,966.27	
	Total	\$ 707,966.27	
Payroll (Total Cost):	4/2/2020	\$ 120,628.58	
	4/16/2020	\$ 118,478.17	
	4/30/2020	\$ 111,272.72	
	Total	\$ 350,379.47	
Outgoing:Online Payments	4/1/2020	\$ 1,276.13	Southern CA Edison
	4/1/2020	\$ 55.56	SoCal Gas Co.
	4/2/2020	\$ 94.71	Southern CA Edison
	4/2/2020	\$ 30,644.93	CALPERS- Health Insurance
	4/3/2020	\$ 12,764.75	City Of Camarillo- Water
	4/3/2020	\$ 35.82	Southern CA Edison
	4/3/2020	\$ 417.97	SoCal Gas Co.
	4/3/2020	\$ 13,800.17	CALPERS- Ret.- PR 04/02/20
	4/6/2020	\$ 1,651.92	Southern CA Edison
	4/6/2020	\$ 479.55	VSP- Vision Insurance
	4/6/2020	\$ 3,079.22	WEX (76) Fuel Purchase
	4/6/2020	\$ 1,915.60	The Hartford
	4/7/2020	\$ 2,173.08	The Guardian- Dental Insurance
	4/7/2020	\$ 113.08	Southern CA Edison
	4/9/2020	\$ 3,430.62	Southern CA Edison
	4/13/2020	\$ 49.83	Southern CA Edison
	4/16/2020	\$ 214.92	Southern CA Edison
	4/20/2020	\$ 13,900.56	CALPERS- Ret.- PR 04/16/20
	4/24/2020	\$ 5,551.66	City Of Camarillo- Water
	4/30/2020	\$ 13,831.69	CALPERS- Ret.- PR 04/30/20
	Total	\$ 105,481.77	
	Grand Total	\$ 1,163,827.51	

**General Ledger
Fund 10 General Fund
April 2020 84%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apport - Cur Year Secured	5110-5240	\$ (2,917,939.72)	\$ (6,461,207.62)	\$ (6,768,725.47)	\$ (6,561,872.00)	\$ 206,853.47	103.15%
Interest Earnings	5310	\$ (10.86)	\$ (60,433.48)	\$ (57,516.86)	\$ (46,500.00)	\$ 11,016.86	123.69%
Dividends - CAPRI Prior Years	5460	\$ -	\$ (9,382.00)	\$ -	\$ -	\$ -	0.00%
Hill Fire 2018	5465	\$ -	\$ (49,333.34)	\$ (156,693.01)	\$ -	\$ 156,693.01	0.00%
Park Patrol Citations	5506	\$ (104.00)	\$ (7,453.85)	\$ (3,842.95)	\$ (4,950.00)	\$ (1,107.05)	77.64%
Contract Classes-Public Fees	5510	\$ (1,330.75)	\$ (173,071.01)	\$ (139,994.30)	\$ (235,485.00)	\$ (95,490.70)	59.45%
Public Fees	5511	\$ (500.00)	\$ (293,424.84)	\$ (221,847.35)	\$ (379,621.00)	\$ (157,773.65)	58.44%
Swim Pass-Adult Splash (20)	5513	\$ -	\$ (8,389.28)	\$ -	\$ -	\$ -	0.00%
Swim Pass-Senior Splash (10)	5514	\$ -	\$ (526.50)	\$ -	\$ -	\$ -	0.00%
Public Fees-Entry Fees	5520	\$ -	\$ (29,473.28)	\$ (27,797.76)	\$ (46,995.00)	\$ (19,197.24)	59.15%
Vending Concessions	5525	\$ -	\$ (1,886.91)	\$ (2,525.50)	\$ (3,446.00)	\$ (920.50)	73.29%
Rental	5530	\$ (10,863.62)	\$ (343,916.64)	\$ (315,470.58)	\$ (403,769.00)	\$ (88,298.42)	78.13%
Cell Tower Revenue	5535	\$ (2,959.01)	\$ (76,162.76)	\$ (78,719.49)	\$ (91,704.00)	\$ (12,984.51)	85.84%
Annual Passes	5536	\$ -	\$ 122.00	\$ -	\$ -	\$ -	0.00%
Parking Fees	5540	\$ -	\$ (12,831.42)	\$ (9,171.40)	\$ (12,312.00)	\$ (3,140.60)	74.49%
Dues	5550	\$ -	\$ (1,201.00)	\$ 50.00	\$ (2,000.00)	\$ (2,050.00)	-2.50%
Activity Guide Revenue	5555	\$ -	\$ (11,325.75)	\$ (23,460.00)	\$ (18,000.00)	\$ 5,460.00	130.33%
Sponsorships	5558	\$ -	\$ (2,100.00)	\$ (4,700.00)	\$ -	\$ 4,700.00	0.00%
Staffing Cost Recovery	5563	\$ (84.00)	\$ (7,710.16)	\$ (15,550.06)	\$ (16,880.00)	\$ (1,329.94)	92.12%
Special Event Permits	5564	\$ -	\$ (1,106.00)	\$ (303.00)	\$ (1,000.00)	\$ (697.00)	30.30%
Security Services Recovery	5566	\$ -	\$ -	\$ (2,250.00)	\$ -	\$ 2,250.00	0.00%
Donations/Contributions	5570	\$ -	\$ (75,639.50)	\$ (94,777.00)	\$ (90,000.00)	\$ 4,777.00	105.31%
HCF Grant 2019	5573	\$ -	\$ (1.00)	\$ (24.65)	\$ -	\$ 24.65	0.00%
Other/Purchase Discount Taken	5575	\$ (58.00)	\$ (78,256.70)	\$ (58,231.52)	\$ (68,015.00)	\$ (9,783.48)	85.62%
Credit Card Processing Fee	5576	\$ -	\$ (221.97)	\$ (696.03)	\$ -	\$ 696.03	0.00%
Cash Over/Under	5580	\$ -	\$ (99.00)	\$ (110.00)	\$ -	\$ 110.00	0.00%
Incentive Income	5585	\$ (18.57)	\$ (2,129.79)	\$ (2,190.55)	\$ (1,900.00)	\$ 290.55	115.29%
Reimbursement - ROPS	5600	\$ -	\$ (282,734.93)	\$ (309,187.20)	\$ (200,000.00)	\$ 109,187.20	154.59%
Reimb-Needs Assessment/LPA	5605	\$ -	\$ (516.00)	\$ (75,482.17)	\$ -	\$ 75,482.17	0.00%
Revenue		\$ (2,933,868.53)	\$ (7,990,412.73)	\$ (8,369,216.85)	\$ (8,184,449.00)	\$ 184,767.85	102.26%
YTD Comparison				\$ (378,804.12)			
Expense							
Full Time Salaries	6100	\$ 255,367.28	\$ 1,749,653.45	\$ 1,915,444.03	\$ 2,650,972.00	\$ 735,527.97	72.25%
Overtime Salaries	6101	\$ 1,355.37	\$ 29,362.98	\$ 23,271.52	\$ 32,508.00	\$ 9,236.48	71.59%
Car Allowance	6105	\$ 1,246.11	\$ 8,729.40	\$ 9,138.14	\$ 10,800.00	\$ 1,661.86	84.61%
Cell Phone Allowance	6108	\$ 2,089.14	\$ 12,587.86	\$ 13,799.14	\$ 15,420.00	\$ 1,620.86	89.49%
Part-Time Salaries	6110	\$ 12,431.45	\$ 463,368.97	\$ 392,968.66	\$ 470,254.00	\$ 77,285.34	83.57%
Retirement	6120	\$ 42,290.47	\$ 301,181.78	\$ 317,625.99	\$ 450,140.00	\$ 132,514.01	70.56%
457 Pension	6121	\$ 174.34	\$ 7,176.84	\$ 6,696.34	\$ 7,445.00	\$ 748.66	89.94%
Employee Insurance	6130	\$ 17,799.05	\$ 186,529.70	\$ 178,323.43	\$ 304,641.00	\$ 126,317.57	58.54%
Workers Compensation	6140	\$ 14,333.18	\$ 167,897.84	\$ 94,017.99	\$ 172,200.00	\$ 78,182.01	54.60%
Unemployment Insurance	6150	\$ -	\$ 5,225.00	\$ 633.00	\$ 5,000.00	\$ 4,367.00	12.66%
Loan - Pension Obligation	6160	\$ -	\$ 43,633.74	\$ 11,848.86	\$ 250,532.00	\$ 238,683.14	4.73%
PERS Unfunded Liability	6170	\$ -	\$ 318,714.00	\$ 349,318.00	\$ 348,560.00	\$ (758.00)	100.22%
Personnel		\$ 347,086.39	\$ 3,294,061.56	\$ 3,313,085.10	\$ 4,718,472.00	\$ 1,405,386.90	70.22%
YTD Comparison				\$ 19,023.54			
Services and Supplies							
Telephone/Internet	6210	\$ 2,328.89	\$ 9,805.01	\$ 14,822.68	\$ 20,804.00	\$ 5,981.32	71.25%
Internet Services	6220	\$ 767.71	\$ 25,297.66	\$ 29,367.07	\$ 41,010.00	\$ 11,642.93	71.61%
IT Infrastructure	6230	\$ -	\$ -	\$ 1,013.62	\$ 2,400.00	\$ 1,386.38	42.23%
Computer Hardware/Software	6240	\$ 342.00	\$ -	\$ 10,905.96	\$ 13,264.00	\$ 2,358.04	82.22%
Pool Chemicals	6310	\$ -	\$ 5,408.95	\$ 2,597.49	\$ 11,500.00	\$ 8,902.51	22.59%
Janitorial Supplies	6320	\$ (2,241.68)	\$ 40,782.70	\$ 32,081.07	\$ 53,400.00	\$ 21,318.93	60.08%
COVID-19 Supplies	6321	\$ 17,593.40	\$ -	\$ 19,529.48	\$ -	\$ (19,529.48)	0.00%
Kitchen Supplies	6330	\$ -	\$ 501.52	\$ 352.26	\$ 2,400.00	\$ 2,047.74	14.68%
Food Supplies	6340	\$ 1.00	\$ 5,710.48	\$ 2,624.88	\$ 8,800.00	\$ 6,175.12	29.83%
Water Maint & Service	6350	\$ -	\$ 933.48	\$ 712.37	\$ 1,176.00	\$ 463.63	60.58%
Laundry/Wash Service	6360	\$ -	\$ 199.50	\$ 181.00	\$ 680.00	\$ 499.00	26.62%
Medical Supplies	6380	\$ -	\$ -	\$ 21.98	\$ 850.00	\$ 828.02	2.59%
Insurance Liability	6410	\$ -	\$ 115,144.00	\$ 142,201.00	\$ 143,930.00	\$ 1,729.00	98.80%
Equipment Maintenance	6500	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	0.00%
Fuel	6510	\$ 3,333.13	\$ 34,772.76	\$ 35,919.77	\$ 48,000.00	\$ 12,080.23	74.83%
Vehicle Maintenance	6520	\$ 2,372.99	\$ 27,219.01	\$ 19,844.14	\$ 35,400.00	\$ 15,555.86	56.06%
Office Equipment Maintenance	6530	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0.00%
Computer Equip Maintenance	6540	\$ -	\$ 28.53	\$ -	\$ -	\$ -	0.00%
Building Repair	6610	\$ 5,254.45	\$ 88,646.94	\$ 66,202.82	\$ 93,250.00	\$ 27,047.18	70.99%
HVAC	6620	\$ -	\$ 3,889.09	\$ 1,109.61	\$ 10,240.00	\$ 9,130.39	10.84%
Playground Maintenance	6630	\$ -	\$ 19,157.63	\$ 21,333.27	\$ 30,000.00	\$ 8,666.73	71.11%
Hill Fire 2018	6640	\$ -	\$ 37,883.71	\$ 368,974.05	\$ -	\$ (368,974.05)	0.00%
Grounds Maintenance	6710	\$ 6,245.68	\$ 64,368.15	\$ 67,350.57	\$ 91,280.00	\$ 23,929.43	73.78%
Tree Care - Assess	6719	\$ -	\$ 13,119.00	\$ 27,972.00	\$ 28,000.00	\$ 28.00	99.90%
Contracted LS Services	6720	\$ -	\$ 25,959.60	\$ -	\$ -	\$ -	0.00%
Park Signage (Branding)	6725	\$ -	\$ 485.29	\$ 6,895.75	\$ -	\$ (6,895.75)	0.00%

**General Ledger
Fund 10 General Fund
April 2020 84%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Contracted Pest Control	6730	\$ -	\$ 1,100.00	\$ 820.00	\$ 2,000.00	\$ 1,180.00	41.00%
Rubbish & Refuse	6740	\$ 6,760.78	\$ 50,137.78	\$ 59,035.33	\$ 73,586.00	\$ 14,550.67	80.23%
Vandalism/Theft	6750	\$ -	\$ 48.17	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Memberships	6810	\$ (66.37)	\$ 12,424.63	\$ 12,928.89	\$ 16,245.00	\$ 3,316.11	79.59%
Office Supplies	6910	\$ 462.25	\$ 13,036.91	\$ 15,104.38	\$ 23,671.00	\$ 8,566.62	63.81%
Postage Expense	6920	\$ 507.75	\$ 11,997.06	\$ 12,489.08	\$ 22,540.00	\$ 10,050.92	55.41%
Advertising Expense	6930	\$ -	\$ 11,583.60	\$ 2,865.90	\$ 5,840.00	\$ 2,974.10	49.07%
Printing Charges	6940	\$ 857.17	\$ 11,706.04	\$ 10,889.18	\$ 13,598.00	\$ 2,708.82	80.08%
ActiveNet Charges	6950	\$ 43,895.94	\$ 42,942.66	\$ 80,274.26	\$ 61,209.00	\$ (19,065.26)	131.15%
Approp Redev/Collection Fees	6960	\$ 302,022.59	\$ 489,668.40	\$ 541,195.76	\$ 459,455.00	\$ (81,740.76)	117.79%
Minor Furn Fixture & Equip	6980	\$ -	\$ 1,110.04	\$ 1,122.61	\$ 1,233.00	\$ 110.39	91.05%
Comp Hardware/Software Exp	6990	\$ 14.99	\$ 9,300.08	\$ 134.91	\$ -	\$ (134.91)	0.00%
Fingerprint Fees (HR)	7010	\$ -	\$ 680.00	\$ 1,241.00	\$ 2,440.00	\$ 1,199.00	50.86%
Fire & Safety Insp Fees	7020	\$ -	\$ 4,052.43	\$ 3,311.95	\$ 4,275.00	\$ 963.05	77.47%
Permit & Licensing Fees	7030	\$ 628.30	\$ 8,537.79	\$ 3,203.17	\$ 6,730.00	\$ 3,526.83	47.60%
State License Fee	7040	\$ -	\$ 755.00	\$ 852.50	\$ 800.00	\$ (52.50)	106.56%
Professional Services	7100	\$ -	\$ 1,400.00	\$ 3,384.13	\$ 20,000.00	\$ 16,615.87	16.92%
Legal Services	7110	\$ -	\$ 50,972.00	\$ 71,713.94	\$ 100,000.00	\$ 28,286.06	71.71%
Typeset and Print Services	7115	\$ -	\$ 38,743.29	\$ 27,804.57	\$ 40,400.00	\$ 12,595.43	68.82%
Instructor Services	7120	\$ 8,025.70	\$ 106,308.55	\$ 92,379.12	\$ 137,847.00	\$ 45,467.88	67.02%
PERS Admin Fees	7125	\$ 91.93	\$ 716.84	\$ 1,867.66	\$ 1,550.00	\$ (317.66)	120.49%
Audit Services	7130	\$ -	\$ 9,960.00	\$ 7,260.00	\$ 20,175.00	\$ 12,915.00	35.99%
Medical & Health Svcs (HR)	7140	\$ 75.00	\$ 1,475.00	\$ 4,327.50	\$ 9,250.00	\$ 4,922.50	46.78%
Security Services	7150	\$ 69.54	\$ 3,772.88	\$ 1,318.09	\$ 9,530.00	\$ 8,211.91	13.83%
Entertainment Services	7160	\$ -	\$ 2,174.99	\$ 420.00	\$ 7,500.00	\$ 7,080.00	5.60%
Business Services	7180	\$ 366.83	\$ 85,027.72	\$ 48,873.54	\$ 61,788.00	\$ 12,914.46	79.10%
Conversion Adjustment	7185	\$ -	\$ -	\$ (52,050.17)	\$ -	\$ 52,050.17	0.00%
Umpire/Referee Services	7190	\$ -	\$ 1,150.00	\$ 919.00	\$ 1,877.00	\$ 958.00	48.96%
Subscriptions	7210	\$ -	\$ 662.27	\$ 1,581.07	\$ 4,712.00	\$ 3,130.93	33.55%
Rents & Leases - Equip	7310	\$ 359.25	\$ 25,031.32	\$ 14,400.05	\$ 36,750.00	\$ 22,349.95	39.18%
Bldg/Field Leases & Rental	7320	\$ -	\$ -	\$ 60.00	\$ 120.00	\$ 60.00	50.00%
Event Supplies	7410	\$ -	\$ 1,006.23	\$ 986.39	\$ 2,245.00	\$ 1,258.61	43.94%
Supplies	7420	\$ 10.51	\$ 5,534.36	\$ 9,993.37	\$ 9,250.00	\$ (743.37)	108.04%
Bingo Supplies	7430	\$ -	\$ 6,857.98	\$ 5,748.58	\$ 9,600.00	\$ 3,851.42	59.88%
Sporting Goods	7440	\$ -	\$ 2,415.38	\$ 4,035.01	\$ 7,900.00	\$ 3,864.99	51.08%
Arts and Craft Supplies	7450	\$ 4.15	\$ 237.44	\$ 51.39	\$ 2,430.00	\$ 2,378.61	2.11%
Training Supplies	7460	\$ -	\$ 1,366.82	\$ 764.36	\$ 2,500.00	\$ 1,735.64	30.57%
Camp Supplies	7470	\$ -	\$ 1,143.82	\$ -	\$ 2,000.00	\$ 2,000.00	0.00%
Small Tools	7500	\$ 294.18	\$ 5,931.58	\$ 3,122.39	\$ 6,000.00	\$ 2,877.61	52.04%
Safety Supplies	7510	\$ 268.80	\$ 1,092.07	\$ 3,686.43	\$ 6,855.00	\$ 3,168.57	53.78%
Uniform Allowance	7610	\$ -	\$ 6,953.39	\$ 6,952.40	\$ 12,450.00	\$ 5,497.60	55.84%
Safety Clothing	7620	\$ -	\$ 1,480.47	\$ 1,287.11	\$ 6,054.00	\$ 4,766.89	21.26%
Conference&Seminar Staff	7710	\$ 167.61	\$ 11,350.22	\$ 18,301.18	\$ 27,510.00	\$ 9,208.82	66.53%
Conference&Seminar Board	7715	\$ -	\$ 355.00	\$ 545.00	\$ 4,450.00	\$ 3,905.00	12.25%
Conference&Seminar Travel Exp	7720	\$ 30.00	\$ 8,616.27	\$ 6,075.56	\$ 13,117.00	\$ 7,041.44	46.32%
Out of Town Travel Board	7725	\$ -	\$ 1,418.82	\$ 846.72	\$ 6,556.00	\$ 5,709.28	12.92%
Private Vehicle Mileage	7730	\$ -	\$ 2,483.12	\$ 1,101.70	\$ 4,287.00	\$ 3,185.30	25.70%
Transportation Charges	7740	\$ -	\$ 150.08	\$ -	\$ -	\$ -	0.00%
Buses/Excursions	7750	\$ -	\$ 15,927.54	\$ 4,336.94	\$ 11,700.00	\$ 7,363.06	37.07%
Tuition/Book Reimbursement	7760	\$ -	\$ 925.73	\$ 1,268.75	\$ -	\$ (1,268.75)	0.00%
Utilities - Gas	7810	\$ 417.97	\$ 21,090.16	\$ 18,539.08	\$ 26,283.00	\$ 7,743.92	70.54%
Utilities - Water	7820	\$ 22,194.10	\$ 451,930.53	\$ 530,486.34	\$ 825,373.00	\$ 294,886.66	64.27%
Utilities - Electric	7830	\$ 5,590.90	\$ 148,162.35	\$ 134,894.70	\$ 240,864.00	\$ 105,969.30	56.00%
Airport Assessment Exp	7840	\$ -	\$ -	\$ 14,235.00	\$ 10,000.00	\$ (4,235.00)	142.35%
Awards and Certificates	7910	\$ -	\$ 8,405.47	\$ 10,986.67	\$ 20,995.00	\$ 10,008.33	52.33%
Meals for Staff Training	7920	\$ 150.48	\$ 2,330.78	\$ 1,787.37	\$ 2,610.00	\$ 822.63	68.48%
Employee Morale	7930	\$ -	\$ 416.37	\$ 1,170.72	\$ 3,000.00	\$ 1,829.28	39.02%
COP Debt - PV Fields	7950	\$ 235,099.74	\$ 242,434.38	\$ 235,099.74	\$ 235,560.00	\$ 460.26	99.80%
Reserve Vehicle Fleet	7970	\$ 833.33	\$ 8,333.30	\$ 8,333.30	\$ 10,000.00	\$ 1,666.70	83.33%
Reserve Computer Fleet	7971	\$ 416.67	\$ 4,166.70	\$ 4,166.70	\$ 5,000.00	\$ 833.30	83.33%
Reserve Designated Project	7972	\$ -	\$ 12,489.66	\$ -	\$ -	\$ -	0.00%
Reserve Dry Period	7973	\$ 7,500.00	\$ 75,000.00	\$ 75,000.00	\$ 90,000.00	\$ 15,000.00	83.33%
Reserve Repair/Oper/Admin	7975	\$ 1,666.67	\$ -	\$ 16,666.70	\$ 20,000.00	\$ 3,333.30	83.33%
COVID-19 REFUNDS	8112	\$ 14,320.53	\$ -	\$ 72,034.82	\$ -	\$ (72,034.82)	0.00%
Services and Supplies		\$ 689,034.86	\$ 2,565,794.48	\$ 3,034,244.68	\$ 3,408,094.00	\$ 373,849.32	89.03%
YTD Comparison				\$ 468,450.20			
Capital - Prior Year Projects							
Sr/Community Rec Facility	8422	\$ -	\$ 1,032.00	\$ 7,270.00	\$ -	\$ (7,270.00)	0.00%
Mtr Enclosur-Encnt,Fhil,Adolf	8456	\$ -	\$ 18,307.01	\$ 7,872.15	\$ -	\$ (7,872.15)	0.00%
Pitts Ranch Park Pavilion	8458	\$ -	\$ 44,490.00	\$ 29,256.49	\$ -	\$ (29,256.49)	0.00%
Bob Kildee Irrigation Meter	8462	\$ -	\$ 4,440.15	\$ -	\$ -	\$ -	0.00%
LPA Architects-CC/Gym/Sr Ctr	8463	\$ 30,961.26	\$ -	\$ 50,651.41	\$ -	\$ (50,651.41)	0.00%
Arnell Ranch Park Renovation	8464	\$ -	\$ -	\$ 30,779.13	\$ -	\$ (30,779.13)	0.00%
Capital - Prior Year Projects		\$ 30,961.26	\$ 68,269.16	\$ 125,829.18	\$ -	\$ (125,829.18)	

**General Ledger
Fund 10 - General Fund
April 2020 84%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Capital - Current Year Projects							
Equip/Facility Replacement	8420	\$ 53,127.04	\$ -	\$ 53,127.04	\$ 64,000.00	\$ 10,872.96	83.01%
Lamps/Pole Replacement at M.O.	8465	\$ -	\$ -	\$ 12,482.69	\$ 53,000.00	\$ 40,517.31	23.55%
L.E.D. Light Springville Tennis	8466	\$ -	\$ -	\$ 16,845.63	\$ 22,000.00	\$ 5,154.37	76.57%
Charter Oaks Irrigation-Trees	8467	\$ 1,026.00	\$ -	\$ 4,360.58	\$ 10,000.00	\$ 5,639.42	43.61%
Community Center Marquee	8468	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	0.00%
PVAC Pool Heater	8470	\$ -	\$ -	\$ 23,930.00	\$ 23,930.00	\$ -	100.00%
Cam Grove Play Equipment	8471	\$ -	\$ -	\$ 33,270.80	\$ 34,117.00	\$ 846.20	97.52%
Freedom Park ParkingLot&Skyway	8472	\$ -	\$ -	\$ 239,671.66	\$ 250,000.00	\$ 10,328.34	95.87%
P.V. Fields Painting II	8473	\$ -	\$ -	\$ 13,690.00	\$ 15,000.00	\$ 1,310.00	91.27%
Capital - Current Year Projects		\$ 54,153.04	\$ -	\$ 397,378.40	\$ 522,047.00	\$ 124,668.60	76.12%
<hr/>							
Total Expenses		\$ 1,036,121.25	\$ 5,859,856.04	\$ 6,347,329.78	\$ 8,126,566.00	\$ 1,779,236.22	78.11%
YTD Comparison				\$ 487,473.74			

General Ledger
Fund 20 Assessment District Fund
April 2020 84%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ (21.32)	\$ (536.44)	\$ (1,046.08)	\$ (1,078.00)	\$ (31.92)	97.04%
Assessment Revenue	5500	\$ (463,592.68)	\$ (1,094,140.60)	\$ (1,128,335.78)	\$ (1,150,444.00)	\$ (22,108.22)	98.08%
Revenue		\$ (463,614.00)	\$ (1,094,677.04)	\$ (1,129,381.86)	\$ (1,151,522.00)	\$ (22,140.14)	98.08%
YTD Comparison				\$ (34,704.82)			
Personnel							
Full Time Salaries	6100	\$ 1,954.97	\$ 14,429.60	\$ 17,026.48	\$ 21,093.00	\$ 4,066.52	80.72%
Retirement	6120	\$ 313.85	\$ 2,316.87	\$ 3,070.38	\$ 3,896.00	\$ 825.62	78.81%
Employee Insurance	6130	\$ 250.89	\$ 2,095.58	\$ 2,450.18	\$ 3,025.00	\$ 574.82	81.00%
Workers Compensation	6140	\$ 189.88	\$ 1,635.42	\$ 1,699.04	\$ 2,120.00	\$ 420.96	80.14%
Personnel		\$ 2,709.59	\$ 20,477.47	\$ 24,246.08	\$ 30,134.00	\$ 5,887.92	80.46%
YTD Comparison				\$ 3,768.61			
Incidental Costs - Assess	6709	\$ -	\$ 17,276.34	\$ 18,414.72	\$ 33,346.00	\$ 14,931.28	55.22%
Grounds Maintenance	6710	\$ -	\$ 6.64	\$ -	\$ -	\$ -	0.00%
Tree Care - Assess	6719	\$ -	\$ 32,475.00	\$ 39,128.00	\$ 55,000.00	\$ 15,872.00	71.14%
Contracted LS Services	6720	\$ 68,382.82	\$ 350,212.64	\$ 394,323.46	\$ 489,568.00	\$ 95,244.54	80.55%
Park Amenities - Assess	6722	\$ -	\$ 14,287.44	\$ 13,841.82	\$ 20,000.00	\$ 6,158.18	69.21%
ActiveNet Charges	6950	\$ -	\$ 78.00	\$ -	\$ 60.00	\$ 60.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ 7,733.59	\$ 1,614.95	\$ 3,000.00	\$ 1,385.05	53.83%
COP Debt - PV Fields	7950	\$ -	\$ 511,439.38	\$ 517,158.77	\$ 517,434.00	\$ 275.23	99.95%
Expense		\$ 68,382.82	\$ 933,509.03	\$ 984,481.72	\$ 1,118,408.00	\$ 133,926.28	88.03%
YTD Comparison				\$ 50,972.69			
Total Expenses		\$ 71,092.41	\$ 953,986.50	\$ 1,008,727.80	\$ 1,148,542.00	\$ 139,814.20	87.83%
YTD Comparison				\$ 54,741.30			

General Ledger
Fund 30 Quimby Fee Fund
April 2020 84%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ (7.50)	\$ (51,101.03)	\$ (68,968.84)	\$ (43,900.00)	\$ 25,068.84	157.10%
MBS Interest Earnings	5320	\$ -	\$ (10,666.93)	\$ (9,670.14)	\$ -	\$ 9,670.14	0.00%
Park Dedication Fees	5400	\$ -	\$ (85,533.16)	\$ (1,356,700.46)	\$ -	\$ 1,356,700.46	0.00%
Revenue		\$ 7.50	\$ 147,301.12	\$ 1,435,339.44	\$ 43,900.00	\$ (1,391,439.44)	3269.57%
YTD Comparison				\$ 1,288,038.32			

Expense							
Advertising Expense	6930	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
ActiveNet Charges	6950	\$ -	\$ -	\$ 107.00	\$ -	\$ (107.00)	0.00%
Refunds	8111	\$ -	\$ -	\$ 238,883.01	\$ -	\$ (238,883.01)	0.00%
Services and Supplies		\$ -	\$ -	\$ 238,990.01	\$ -	\$ (238,990.01)	0.00%
YTD Comparison							

Capital - Carry Over Projects							
Capital	8400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Valle Lindo Restroom/Pavilion	8444	\$ 95.65	\$ 40,107.87	\$ 342,732.61	\$ -	\$ (342,732.61)	0.00%
Nancy Bush Park Playground	8445	\$ -	\$ 206,623.94	\$ -	\$ -	\$ -	0.00%
Nancy Bush Park-Picnic Area	8446	\$ -	\$ 29,585.62	\$ -	\$ -	\$ -	0.00%
Nancy Bush Park-Pavilion	8447	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Freedom Baseball Fields	8459	\$ -	\$ 344,718.53	\$ 41,232.23	\$ -	\$ (41,232.23)	0.00%
Mel Vincent Park Restrooms	8460	\$ -	\$ 642.24	\$ 58,363.15	\$ -	\$ (58,363.15)	0.00%
Nancy Bush Slab I	8461	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capital - Carry Over Projects		\$ 95.65	\$ 621,678.20	\$ 442,327.99	\$ -	\$ (442,327.99)	0.00%

Capital - Current Year Projects							
PVAC Restroom & Shower	8469	\$ 216,048.09	\$ -	\$ 427,579.44	\$ 696,489.00	\$ 268,909.56	61.39%
PV Fields Injector	8475	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00	0.00%
Capital - Current Year Projects		\$ 216,048.09	\$ -	\$ 427,579.44	\$ 756,489.00	\$ 328,909.56	56.52%

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/14	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-173)	\$ 615,709.00	\$ -	1/0/1900
1/31/15	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,343,363.25	\$ 907,126.45	1/9/2024
8/8/16	\$ 2,649,209.00	\$ -	Comstock/Elacora Mission Oaks		\$ 189,887.74	\$ 2,459,321.26	1/0/1900
8/10/16	\$ 474,353.00	\$ 629,500.00	KB Homes**		\$ 229,084.82	\$ 245,268.18	1/0/1900
6/7/18	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	1/0/1900
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
Total	\$ 7,311,114.95				\$ 2,616,927.82	\$ 4,933,070.14	

QUIMBY FUNDS SUMMARY REPORT

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/14	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-173)	\$ 615,709.00	\$ -	7/31/2019
1/31/15	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,343,363.25	\$ 907,126.45	1/31/2020
8/8/16	\$ 2,649,209.00	\$ -	Comstock/Elacora Mission Oaks		\$ 189,887.74	\$ 2,459,321.26	8/8/2021
8/10/16	\$ 474,353.00	\$ 629,500.00	KB Homes**		\$ 229,084.82	\$ 245,268.18	8/10/2021
6/7/18	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
Total	\$ 7,311,114.95				\$ 2,616,927.82	\$ 4,933,070.14	

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

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

QUIMBY FUNDS-DETAIL REPORT

Developer	Project		Quimby Funds			GL Code
	No.	Description	Budgeted	Expended	Allocated	
					Balance	Assigned
	1		\$ -	\$ -	\$ -	
HABITAT FOR HUMANITY						
	1		\$ -	\$ -	\$ 35,242.00	3/6/2024
	2		\$ -	\$ -	\$ 35,242.00	
	3		\$ -	\$ -	\$ 35,242.00	
	4		\$ -	\$ -	\$ 35,242.00	
	5		\$ -	\$ -	\$ 35,242.00	
SHEA HOMES						
	1		\$ -	\$ -	\$ 1,264,500.00	11/21/2024
	2		\$ -	\$ -	\$ 1,264,500.00	
	3		\$ -	\$ -	\$ 1,264,500.00	
	4		\$ -	\$ -	\$ 1,264,500.00	
	5		\$ -	\$ -	\$ 1,264,500.00	
Grand Total			\$ 2,950,100.00	\$ 2,378,044.81	\$ 7,311,114.95	\$ 4,933,070.14

Ventura County Pool

Investment Name	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019
Ventura County Pool	2.433%	2.483%	2.757%	2.669%	2.655%	2.677%	2.686%	2.707%	2.639%
	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020
Ventura County Pool	2.563%	2.497%	2.363%	2.259%	2.089%	2.02%	1.995%	1.887%	1.796%

- Rates are determined at the end of the month

Local Agency Investment Fund (LAIF)

Investment Name	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019
Local Agency Investment Fund (LAIF)	2.208%	2.291%	2.355%	2.392%	2.436%	2.445%	2.449%	2.428%	2.379%
	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020
Local Agency Investment Fund (LAIF)	2.341%	2.280%	2.190%	2.150%	2.043%	1.967%	1.912%	1.787%	1.648%

Cal Trust

Investment Name	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019
Cal Trust	N/A	N/A	2.54%	2.52%	2.52%	2.58%	2.54%	2.59%	2.38%
	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020
Cal Trust	2.26%	2.17%	2.06%	2.02%	1.97%	1.85%	1.66%	1.64%	1.35%

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

31-Mar-20

	Purchase Date	Maturity Date	Purchase Price	Purchase Price	Market Price	Accrued Interest	Est. Annual Income	Est. Yield	Cur. Market Value	Int. Received Since Inception
MBS Investments:										
Goldman Sachs Bk USA New York CTF Dep A	2/10/2016	2/10/2021	200,000.00	200,000.00	100.7990	534.25	3,900.00	1.93%	201,598.00	15,610.69
Everbank Jacksonville Fla	2/12/2016	2/12/2021	200,000.00	200,000.00	100.4540	447.12	3,400.00	1.69%	200,908.00	13,609.31
MBS Investments Total			400,000.00	400,000.00			7,300.00		402,506.00	29,220.00

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

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	Current Qtr. Interest Rate	2019-2020 YTD Interest Earned	Ending Cash Balance Per GL
LAF:	\$ 16,747.77	\$ -	\$ 14,264.83			\$ 31,012.60	2,555,455.63

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	Current Qtr. Interest Rate	2019-2020 YTD Interest Earned	Ending Cash Balance Per GL
Ventura County Pool & CALTRUST							
County Pool Restricted -0241	\$ 15,292.89	\$ 28,189.24	\$ 24,827.27			\$ 68,309.40	4,940,334.00
CALTRUST & County Unrestricted- 0240	\$ 8,076.65	\$ 3,051.05	\$ 6,060.15			\$ 17,187.85	1,347,272.03

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	Current Qtr. Interest Rate	2019-2020 YTD Interest Earned	Ending Cash Balance Per GL
Pacific Western Bank Accounts							
457 Pension Assessment District Capital	\$ 50.47	\$ 49.59	\$ 37.06		0.14%	\$ 137.12	60,870.45
Contingency	\$ 458.48	\$ 125.55	\$ 440.73		0.14%	\$ 1,024.76	629,378.35
Debt Service	\$ 73.84	\$ 74.16	\$ 65.68		0.14%	\$ 213.68	107,889.95
Quimby	\$ 208.29	\$ 27.60	\$ 22.64		0.14%	\$ 258.53	76,199.71
Total Invested Balance Including MBS	\$ 240.86	\$ 123.37	\$ 179.59		0.14%	\$ 543.82	236,199.84
	\$ 166.33	\$ 262.48	\$ 223.13		0.25%	\$ 651.94	121,003.93
Total Invested Balance Including MBS							10,477,109.89

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	2019-2020 YTD Interest Earned
Interest Earnings Summary					
Total Dividends and Interest	45,954.52	32,900.90	\$ 50,487.76	\$ -	\$ 129,343.18

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

TO: FINANCE COMMITTEE

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

DATE: May 20, 2020

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

SUMMARY

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

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

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

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

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

BACKGROUND

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

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

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

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

Community Service Organization Annual Financial Payments

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

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

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

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

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

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

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

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

The Committee met on April 15, 2020 and reviewed Methods A-B-C-D with direction to remove Method D and continue exploring Method A-B-C and a phased implementation schedule.

ANALYSIS

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

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

Community Service Organization Sports Park Hours

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

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

PVRPD Recreation League

As staff worked on this project and developed, reshaped, redeveloped, and reshaped various methods, a question arose: what would it cost the District to provide a primary season (recreation-level, non-competitive, everyone plays) in soccer, baseball, softball, and basketball? Football was excluded from this list as it’s tackle nature would conflict with CAPRI risk management guidelines; Running and swimming models are already established with a sustainable model.

On the revenue side, staff looked at various models and pricing structures and settled on a placeholder per player registration fee of \$70.00 for the season. This fee includes field/facility usage (practices, games, lights), team uniforms, team/individual pictures, end-of-season trophies, and all umpire fees. Length of season fluctuates, with each team playing one (1) game and two (2) practices per week (age/division dependent).

On the expense side, personnel (Admin, Parks, Rec), field/facility time, field prep, lights, ActiveNet fees, misc. equipment, and the items provided as part of registration are all accounted for.

PVRPD Youth Sports Summary					
	Soccer	Baseball	Softball	Basketball	TOTAL
Revenue	\$ 105,000.00	\$ 56,000.00	\$ 17,500.00	\$ 28,000.00	\$ 206,500.00
Expense	\$ 209,950.00	\$ 159,900.00	\$ 51,275.00	\$ 52,400.00	\$ 473,525.00
Cost Recovery %	50.01%	35.02%	34.13%	53.44%	43.61%

The above summary includes the revenues and expenses for each league, with an overall cost recovery percentage of 43.61%. This summary does not include any additional revenue opportunities from renting space to other organizations during the PVRPD Recreation League season.

Not accounting for the field/facility expense, the cost recovery percentage increases to 50.55%.

PVRPD Youth Sports Summary					
	Soccer	Baseball	Softball	Basketball	TOTAL
Revenue	\$ 105,000.00	\$ 56,000.00	\$ 17,500.00	\$ 28,000.00	\$ 206,500.00
Expense	\$ 189,950.00	\$ 119,900.00	\$ 46,275.00	\$ 52,400.00	\$ 408,525.00
Cost Recovery %	55.28%	46.71%	37.82%	53.44%	50.55%

Current Method

No formula exists as each CSO has an individual agreement.

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

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

Method A1, A2, A3, A4

Formula: Hours Requested x Fee Schedule Rate = Payment

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

Method Examples

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

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

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

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

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

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

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

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

Pros

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

Cons

- Staff are working toward identifying potential cons to this method

Method B1, B2, B3, B4

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

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

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

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

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

Method Example

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

875 hours	x	\$20.00	x	25% (Primary Season Hours)	=	\$4,375.00
450 hours	x	\$20.00	x	50% (Secondary Season Hours)	=	\$4,500.00

220 hours x \$20.00 x 100% (Tournaments/Camps/Clinic Hours) = \$4,400.00
 Total Hours Requested: 1,545
 Total Annual CSO Expense: \$13,275.00
 Equatable Hourly Rate: \$8.59

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

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

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

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

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

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

Pros

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

Cons

- Staff are working toward identifying potential cons to this method

Method C1, C2, C3, C4

Formula: Percentage of CSO Gross Annual Revenue = Payment

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

After legal review, it has been determined this method would constitute a tax and would therefore not be a viable method.

Method D1, D2, D3, D4

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

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

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

Additional Considerations

Expectations on Implementation

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

“Phasing” Option

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

Phasing Method A2 Example

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

Discussion with Community Service Organizations

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

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

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

One acre = 1.0 acres (“open space”)

Sports Field = 1.48 acres

Zone = 2.22 acres

Example using Method A:

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

FISCAL IMPACT

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

RECOMMENDATION

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

ATTACHMENTS

- a. Community Service Organization Fee Structure Methods (4 pages)

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

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

Notes For All Attachments:

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

Community Service Organization Fee Structure

Method A1, A2, A3, A4

(Fee Schedule Rate Per Hours Used)

Community Service Organization	Average Annual Sports Facility Hours	Equatable Hourly Rate (Column C / Column A)	Average Annual Payment to PVRPD ("Current Method")	METHOD A1			METHOD A2		
				Currently Approved Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
1 AYSO Region 68	4,682.00	\$ 9.18	\$ 43,000.00	\$ 20.00	\$ 93,640.00	\$ 50,640.00	\$ 10.00	\$ 46,820.00	\$ 3,820.00
2 Eagles Soccer Club	2,433.00	\$ 12.33	\$ 30,000.00	\$ 20.00	\$ 48,660.00	\$ 18,660.00	\$ 10.00	\$ 24,330.00	\$ (5,670.00)
3 Camarillo PONY Baseball	12,740.40	\$ -	\$ -	\$ 20.00	\$ 254,808.00	\$ 254,808.00	\$ 10.00	\$ 127,404.00	\$ 127,404.00
4 Camarillo Girls Softball	3,244.40	\$ 0.62	\$ 2,000.00	\$ 15.00	\$ 48,666.00	\$ 46,666.00	\$ 10.00	\$ 32,444.00	\$ 30,444.00
5 Camarillo Cougars Football	588.40	\$ -	\$ -	\$ 10.00	\$ 5,884.00	\$ 5,884.00	\$ 10.00	\$ 5,884.00	\$ 5,884.00
6 Camarillo Youth Basketball	284.20	\$ -	\$ -	\$ 12.00	\$ 3,410.40	\$ 3,410.40	\$ 10.00	\$ 2,842.00	\$ 2,842.00
7 Pleasant Valley Swim Team	254.50	\$ 50.18	\$ 12,771.28	\$ 20.00	\$ 5,090.00	\$ (7,681.28)	\$ 10.00	\$ 2,545.00	\$ (10,226.28)
8 Camarillo Cosmos Track Club	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00	\$ -	\$ -
9			\$ 87,771.28		\$ 460,158.40	\$ 372,387.12		\$ 242,269.00	\$ 154,497.72

Community Service Organization	Average Annual Sports Facility Hours	Equatable Hourly Rate (Column C / Column A)	Average Annual Payment to PVRPD ("Current Method")	METHOD A3			METHOD A4		
				Proposed Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
10 AYSO Region 68	4,682.00	\$ 9.18	\$ 43,000.00	\$ 7.50	\$ 35,115.00	\$ (7,885.00)	\$ 5.00	\$ 23,410.00	\$ (19,590.00)
11 Eagles Soccer Club	2,433.00	\$ 12.33	\$ 30,000.00	\$ 7.50	\$ 18,247.50	\$ (11,752.50)	\$ 5.00	\$ 12,165.00	\$ (17,835.00)
12 Camarillo PONY Baseball	12,740.40	\$ -	\$ -	\$ 7.50	\$ 95,553.00	\$ 95,553.00	\$ 5.00	\$ 63,702.00	\$ 63,702.00
13 Camarillo Girls Softball	3,244.40	\$ 0.62	\$ 2,000.00	\$ 7.50	\$ 24,333.00	\$ 22,333.00	\$ 5.00	\$ 16,222.00	\$ 14,222.00
14 Camarillo Cougars Football	588.40	\$ -	\$ -	\$ 7.50	\$ 4,413.00	\$ 4,413.00	\$ 5.00	\$ 2,942.00	\$ 2,942.00
15 Camarillo Youth Basketball	284.20	\$ -	\$ -	\$ 7.50	\$ 2,131.50	\$ 2,131.50	\$ 5.00	\$ 1,421.00	\$ 1,421.00
16 Pleasant Valley Swim Team	254.50	\$ 50.18	\$ 12,771.28	\$ 7.50	\$ 1,908.75	\$ (10,862.53)	\$ 5.00	\$ 1,272.50	\$ (11,498.78)
17 Camarillo Cosmos Track Club	0.00	\$ -	\$ -	\$ 7.50	\$ -	\$ -	\$ 5.00	\$ -	\$ -
18			\$ 87,771.28		\$ 181,701.75	\$ 93,930.47		\$ 121,134.50	\$ 33,363.22

**Community Service Organization Fee Structure
Method B1, B2
(Hourly Rate Based on Primary/Secondary/Other Usage)**

Community Service Organization	A	B	C	METHOD B1				METHOD B2							
	Annual Average Annual Payment ("Current Method")	Equatable Hourly Rate	Annual Average Sports Facility Hours	Currently Approved Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method				
1 AYSO Region 68	\$ 43,000.00	\$ 9.18	4,682.00	\$ 20.00	25.00%	\$ 13,438.16	\$ 1,111.78	\$ 10.00	25.00%	\$ 6,719.08	\$ (20,944.11)				
2 Primary Season Hours			2,687.63									50.00%	\$ 10,779.39	50.00%	\$ 5,389.69
3 Select Programming/Secondary Season Hours			1,077.94									100.00%	\$ 19,894.22	100.00%	\$ 9,947.11
4 Tournament/Camp/Clinic/Other Hours			994.71												
5 AYSO TOTAL						\$ 44,111.78				\$ 22,055.89					
6 Eagles Soccer Club	\$ 30,000.00	\$ 12.33	2,433.00	\$ 20.00	25.00%	\$ 5,126.81	\$ (5,252.80)	\$ 10.00	25.00%	\$ 2,563.41	\$ (17,626.40)				
7 Primary Season Hours			1,025.36									50.00%	\$ 8,047.69	50.00%	\$ 4,023.84
8 Select Programming/Secondary Season Hours			804.77									100.00%	\$ 11,572.70	100.00%	\$ 5,786.35
9 Tournament/Camp/Clinic/Other Hours			578.64												
10 EAGLES TOTAL						\$ 24,747.20				\$ 12,373.60					
11 Camarillo PONY Baseball	\$ -	\$ -	12,740.40	\$ 20.00	25.00%	\$ 32,964.51	\$ 132,603.13	\$ 10.00	25.00%	\$ 16,482.25	\$ 66,301.56				
12 Primary Season Hours			6,592.90									50.00%	\$ 23,311.35	50.00%	\$ 11,655.67
13 Select Programming/Secondary Season Hours			2,331.13									100.00%	\$ 76,327.27	100.00%	\$ 38,163.63
14 Tournament/Camp/Clinic/Other Hours			3,816.36												
15 CPBA TOTAL						\$ 132,603.13				\$ 66,301.56					
16 Camarillo Girls Softball	\$ 2,000.00	\$ 0.62	3,244.40	\$ 15.00	25.00%	\$ 5,357.13	\$ 18,588.43	\$ 10.00	25.00%	\$ 3,571.42	\$ 11,725.62				
17 Primary Season Hours			1,428.57									50.00%	\$ 12,006.18	50.00%	\$ 8,004.12
18 Secondary Season Hours			1,600.82									100.00%	\$ 3,225.13	100.00%	\$ 2,150.08
19 Tournament/Camp/Clinic/Other Hours			215.01												
20 CGSA TOTAL						\$ 20,588.43				\$ 13,725.62					
21 Camarillo Cougars Football	\$ -	\$ -	588.40	\$ 10.00	25.00%	\$ 1,388.17	\$ 1,553.86	\$ 10.00	25.00%	\$ 1,388.17	\$ 1,553.86				
22 Primary Season Hours			555.27									50.00%	\$ 165.69	50.00%	\$ 165.69
23 Select Programming/Secondary Season Hours			33.14									100.00%	\$ -	100.00%	\$ -
24 Tournament/Camp/Clinic/Other Hours			0.00												
25 COUGARS TOTAL						\$ 1,553.86				\$ 1,553.86					
26 Camarillo Youth Basketball	\$ -	\$ -	284.20	\$ 12.00	25.00%	\$ 543.44	\$ 1,161.76	\$ 10.00	25.00%	\$ 452.87	\$ 968.13				
27 Primary Season Hours			181.15									50.00%	\$ 618.32	50.00%	\$ 515.27
28 Select Programming/Secondary Season Hours			103.05									100.00%	\$ -	100.00%	\$ -
29 Tournament/Camp/Clinic/Other Hours			0.00												
30 CYBA TOTAL						\$ 1,161.76				\$ 968.13					
31 Pleasant Valley Swim Team	\$ 12,771.28	\$ 50.18	254.50	\$ 20.00	25.00%	\$ 705.33	\$ (10,931.61)	\$ 10.00	25.00%	\$ 352.67	\$ (11,851.44)				
32 Primary Season Hours			141.07									50.00%	\$ 1,134.33	50.00%	\$ 567.17
33 Select Programming/Secondary Season Hours			113.43									100.00%	\$ -	100.00%	\$ -
34 Tournament/Camp/Clinic/Other Hours			0.00												
35 PVST TOTAL						\$ 1,839.67				\$ 919.83					
36 Camarillo Cosmos Track Club	\$ -	\$ -	0.00	0.00	25.00%	\$ -	\$ -	\$ 10.00	25.00%	\$ -	\$ -				
37 Primary Season Hours			0.00									50.00%	\$ -	50.00%	\$ -
38 Select Programming/Secondary Season Hours			0.00									100.00%	\$ -	100.00%	\$ -
39 Tournament/Camp/Clinic/Other Hours			0.00												
40 COSMOS TOTAL						\$ -				\$ -					
41 TOTAL	\$ 87,771.28					\$ 226,605.82	\$ 138,834.55			\$ 117,898.50	\$ 30,127.22				

**Community Service Organization Fee Structure
Method B3, B4**

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

Community Service Organization	A	B	C	METHOD B3				METHOD B4			
	Annual Average Annual Payment ("Current Method")	Equatable Hourly Rate	Annual Average Sports Facility Hours	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
1 AYSO Region 68			4,682.00								
2 Primary Season Hours	\$ 43,000.00	\$ 9.18	2,687.63	\$ 7.50	25.00%	\$ 5,039.31	\$ (26,458.08)	\$ 5.00	25.00%	\$ 3,359.54	\$ (31,972.06)
3 Select Programming/Secondary Season Hours			1,077.94		50.00%	\$ 4,042.27			50.00%	\$ 2,694.85	
4 Tournament/Camp/Clinic/Other Hours			994.71		100.00%	\$ 7,460.33			100.00%	\$ 4,973.56	
5 AYSO TOTAL						\$ 16,541.92				\$ 11,027.94	
6 Eagles Soccer Club			2,433.00								
7 Primary Season Hours	\$ 30,000.00	\$ 12.33	1,025.36	\$ 7.50	25.00%	\$ 1,922.55	\$ (20,719.80)	\$ 5.00	25.00%	\$ 1,281.70	\$ (23,813.20)
8 Select Programming/Secondary Season Hours			804.77		50.00%	\$ 3,017.88			50.00%	\$ 2,011.92	
9 Tournament/Camp/Clinic/Other Hours			578.64		100.00%	\$ 4,339.76			100.00%	\$ 2,893.18	
10 EAGLES TOTAL						\$ 9,280.20				\$ 6,186.80	
11 Camarillo PONY Baseball			12,740.40								
12 Primary Season Hours	\$ -	\$ -	6,592.90	\$ 7.50	25.00%	\$ 12,361.69	\$ 49,726.17	\$ 5.00	25.00%	\$ 8,241.13	\$ 33,150.78
13 Select Programming/Secondary Season Hours			2,331.13		50.00%	\$ 8,741.76			50.00%	\$ 5,827.84	
14 Tournament/Camp/Clinic/Other Hours			3,816.36		100.00%	\$ 28,622.73			100.00%	\$ 19,081.82	
15 CPBA TOTAL						\$ 49,726.17				\$ 33,150.78	
16 Camarillo Girls Softball			3,244.40								
17 Primary Season Hours	\$ 2,000.00	\$ 0.62	1,428.57	\$ 7.50	25.00%	\$ 2,678.56	\$ 8,294.22	\$ 5.00	25.00%	\$ 1,785.71	\$ 4,862.81
18 Secondary Season Hours			1,600.82		50.00%	\$ 6,003.09			50.00%	\$ 4,002.06	
19 Tournament/Camp/Clinic/Other Hours			215.01		100.00%	\$ 1,612.56			100.00%	\$ 1,075.04	
20 CGSA TOTAL						\$ 10,294.22				\$ 6,862.81	
21 Camarillo Cougars Football			588.40								
22 Primary Season Hours	\$ -	\$ -	555.27	\$ 7.50	25.00%	\$ 1,041.13	\$ 1,165.39	\$ 5.00	25.00%	\$ 694.08	\$ 776.93
23 Select Programming/Secondary Season Hours			33.14		50.00%	\$ 124.26			50.00%	\$ 82.84	
24 Tournament/Camp/Clinic/Other Hours			0.00		100.00%	\$ -			100.00%	\$ -	
25 COUGARS TOTAL						\$ 1,165.39				\$ 776.93	
26 Camarillo Youth Basketball			284.20								
27 Primary Season Hours	\$ -	\$ -	181.15	\$ 7.50	25.00%	\$ 339.65	\$ 726.10	\$ 5.00	25.00%	\$ 226.43	\$ 484.07
28 Select Programming/Secondary Season Hours			103.05		50.00%	\$ 386.45			50.00%	\$ 257.63	
29 Tournament/Camp/Clinic/Other Hours			0.00		100.00%	\$ -			100.00%	\$ -	
30 CYBA TOTAL						\$ 726.10				\$ 484.07	
31 Pleasant Valley Swim Team			254.50								
32 Primary Season Hours	\$ 12,771.28	\$ 50.18	141.07	\$ 7.50	25.00%	\$ 264.50	\$ (12,081.40)	\$ 5.00	25.00%	\$ 176.33	\$ (12,311.36)
33 Select Programming/Secondary Season Hours			113.43		50.00%	\$ 425.38			50.00%	\$ 283.58	
34 Tournament/Camp/Clinic/Other Hours			0.00		100.00%	\$ -			100.00%	\$ -	
35 PVST TOTAL						\$ 689.88				\$ 459.92	
36 Camarillo Cosmos Track Club			0.00								
37 Primary Season Hours	\$ -	\$ -	0.00	\$ 7.50	25.00%	\$ -	\$ -	\$ 5.00	25.00%	\$ -	\$ -
38 Select Programming/Secondary Season Hours			0.00		50.00%	\$ -			50.00%	\$ -	
39 Tournament/Camp/Clinic/Other Hours			0.00		100.00%	\$ -			100.00%	\$ -	
40 COSMOS TOTAL						\$ -				\$ -	
41 TOTAL	\$ 87,771.28					\$ 88,423.87	\$ 652.60			\$ 58,949.25	\$ (28,822.03)

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

TO: FINANCE COMMITTEE

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

DATE: May 20, 2020

**SUBJECT: TOURNAMENT PARKING REVENUE DISCUSSION
AND GUIDANCE**

SUMMARY

The Pleasant Valley Recreation & Park District (“District”) encourages the use of facilities and parks by Community Service Organizations (“CSO”), residents, resident organizations, and out-of-District residents and is authorized to charge fees for these services. Currently, the District permits organizations to host tournaments on District fields and facilities, with special consideration and approval for these organizations to charge for parking.

For clarification, tournaments are only permitted at Pleasant Valley Fields (“PVF”, Freedom Park (“FP”), Mission Oaks Park (“MO”), and Bob Kildee Community Park (“BK”) (collectively “Sports Parks”).

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

BACKGROUND

The District is authorized by Ordinance 8 and the General Use Policy (Attachments A & B, respectively) to reserve and permit the use of fields, facilities, pavilions, open space, special events, tournaments, etc. (“District Lands”).

The District is authorized to charge the permit holders fees for this use. These fees can be found in the District-approved Fee Schedule (Attachment C).

Priority for reserving of District Lands depends on the classification of the user (Ordinance 8, Section 406). The District has four (4) classifications, with the District receiving priority over all other classifications.

Class 0	-	Pleasant Valley Recreation & Park District (Highest Priority)
Class I	-	Community Service Organizations
Class II	-	Resident Organization

- Class III - In-District Resident
- Class IV - Out-of-District or Non-Resident

The District recognizes eight (8) CSOs (all related to youth sports) who use various District fields and facilities to host seasonal leagues (practices, games, playoffs), camps, classes, showcases, and tournaments. The District views these CSOs as a vital partner as they provide a service the District may not be able to provide at the same levels of service. Benefits of being a CSO is priority in requesting fields and facilities and reduced rental rates.

Community Service Organization Annual Contributions

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

Community Service Organization	Annual Financial Contribution
Camarillo Girls Softball Association (“CGSA”)	\$ 2,000.00
AYSO Region 68 (“AYSO”)	\$40,000.00
Eagles Soccer Club (“Eagles”)	\$30,000.00
Camarillo PONY Baseball (“CPBA”)	\$ -
Camarillo Youth Basketball Association (“CYBA”)	\$ -
Camarillo Cougars Football (“Cougars”)	\$ -
Camarillo Cosmos Track Club (“Cosmos”)	\$ -
Pleasant Valley Swim Team (“PVST”)	\$ -

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

The annual contribution does not include Sports Park lights, which is an additional expense to the Organization.

It's important to note that the CSOs generate significant revenue from tournament registrations which go toward supporting overall league functions. This revenue helps offset league operating expenses and helps keep Camarillo resident’s registration fees low and affordable.

The District’s CSOs host, on average, 26 two-day tournaments per year (52 tournament days per year) which bring out-of-town teams to use District fields and facilities. The tournaments listed below do not include end-of-season playoff.

Community Service Organization	Avg Number of Tournaments / Year	Est. Avg Teams / Tournament*
Camarillo Girls Softball Association (“CGSA”)	1	80

AYSO Region 68 (“AYSO”)	4	100
Eagles Soccer Club (“Eagles”)	4	100
Camarillo PONY Baseball (“CPBA”)	17	74

*The District does not currently receive post-tournament information which would include the number of participating teams in the tournaments as well as a breakdown of the number of teams from Camarillo.

The Camarillo Youth Basketball Association (“CYBA”), Camarillo Cougars Football (“Cougars”), Camarillo Cosmos Track Club (“Cosmos”), and Pleasant Valley Swim Team (“PVST”) do not host tournaments utilizing District fields and/or facilities.

The District has hosted non-CSO tournaments in the past, but those are few and far between and excluded from this analysis due to limited field and facility availability after the semi-annual field and facility allocation periods as well as the needed rest periods.

The information below outlines where the 26 annual tournaments on District fields and facilities are held and the parking spaces available.

District Sports Park Used	Avg Number of Tournaments / Year	Parking Stalls at Sports Park
Pleasant Valley Fields	8	605
Freedom Park	17*	381
Mission Oaks Park	1	335
Bob Kildee Community Park	17*	206

Total: 1,527

Average of all Sports Parks: 381

Average excluding MO and BK: 493

*The CPBA utilizes Freedom Park and Bob Kildee Community Park for tournaments, so these tournaments are considered one and the same.

Parking stalls at Freedom Park does not include Willis Ave (est. 200 parking spots) as it is jointly owned by the County of Ventura and the District.

The Eagles have traditionally charged parking fees for tournaments; the CPBA has charged a fee to enter the complex (PONY-sanctioned Regionals and World Series); and AYSO charged parking in the Fall of 2019.

ANALYSIS

This analysis will cover the operational and financial aspects for the following topics as it relates to tournaments at the Sports Parks:

1. Description and demographics of tournaments
2. District repaving of Sports Parks parking lots
3. Comparisons with similarly situated Sports Parks - Parking Revenue
4. Limitations of charging for tournament parking
5. Revenue projections for District-operated tournament parking revenue

These topics will provide a comprehensive overview of the interconnected elements that will help in aiding discussion and direction.

1. Description and Demographics of Tournaments

The District has not traditionally required organizations that host tournaments provide post-tournament details outlining the number of teams, revenues, expenses, or other high-level information. Staff research indicates that:

- a. On average, anywhere from 75%-90% of the participants (those playing in or watching the tournament) do not reside within the boundaries of the District. These participating teams do not pay property taxes or assessment fees, nor register for programs but utilized taxpayer-funded fields and facilities.
- b. With 2-day tournaments, there is a high potential for teams staying overnight (one night minimum). Local hoteliers, Visit Camarillo, the Camarillo Chamber of Commerce, and the City of Camarillo all receive revenue (Transient Occupancy Tax, Sales Tax, general spending in the community) from these tournaments
- c. The District does not receive any financial compensation aside from the annual CSO contribution.

2. District Repaving of Sports Parks Parking Lot

The District’s repaving plan has completed \$464,806 in parking lot improvements to the Sports Parks since FY15-16, including:

Fiscal Year	Location	Scope	Expense
FY15-16	Mission Oaks Park	Slurried - All	\$16,996
FY15-16	Pleasant Valley Fields	Slurried - West	\$12,768
FY16-17	Pleasant Valley Fields	Slurried - Central	\$14,361
FY17-18	Pleasant Valley Fields	Slurried - East	\$14,624
FY17-18	Bob Kildee Community Park	Pulverized - All	\$166,294
FY19-20	Freedom Park	Pulverized - All	\$239,763
		TOTAL	\$464,806

This funding has come from the District’s Capital Improvement Project (“CIP”) budget.

3. Comparisons with Similarly Situated Sports Parks - Parking Revenue

District staff researched similarly situated Sports Parks (i.e. those with 10+ fields, 500+ parking spaces, concessions, etc.) to determine if government-owned fields and facilities charge parking and if so, who keeps this revenue. These venues charge for use of fields and facilities for tournaments. Of the similarly situated 19 Sports Parks:

Government owned Sports Parks:	13 (one is privately managed)
Privately owned Sports Parks:	6
Sports Parks who charge for parking:	8
Government owned Sports Parks who charge for parking:	2 (one is privately managed)

One (1) of these Sports Parks allows the tournament organizer to keep 100% of the parking revenue. The other is dependent on the agreement.

Privately owned Sports Parks who charge for parking: 6

Five (5) of these Sports Parks keep 100% of the parking revenue. The other is dependent on the agreement with the tournament organization.

Of the Sports Parks, the average number of parking stalls: 2070 (District's is 493)

Average daily parking rate for Sport Parks: \$10.61

As an example, a 2-day tournament at 100% parking occupancy with the facility owner charging and retaining \$10 per vehicle would generate \$41,400.00 in net revenue (2070 parking spaces x \$10 per vehicle x 2-days assuming no in-out rights). This is considered day use parking.

Camarillo Grove Park

It is important to note the District currently charges parking fees overnight parking at Freedom Park and for use of Camarillo Grove Park and completed an analysis (Attachment D) in Finance Committee in September 2019 as part of the Cost Recovery Project. The District has personnel collect money at the booth each time a vehicle enters the park and the District sells annual passes.

Cost Recovery = Revenue / Expense

Camarillo Grove Park (day use & annual passes)

Fiscal Year	Revenue	Expense	Cost Recovery %
FY15-16	\$11,500.39	\$ 2,070.00	555.57%
FY16-17	\$17,566.22	\$ 5,140.50	341.72%
FY17-18	\$21,283.27	\$ 5,632.13	377.89%
FY18-19	\$12,775.18	\$ 4,303.88	296.83%
TOTAL	\$63,125.06	\$17,146.51	368.15%
AVERAGE	\$15,781.27	\$ 4,286.63	368.15%

4. Limitations of Charging for Tournament Parking

It's important to note that there are practical limitations to charging for parking at Mission Oaks Park and Bob Kildee Community Park as those Sports Parks are multi-use parks.

Mission Oaks Park has tennis courts, pavilions, a playground, and a dog park, which are all heavily used.

Bob Kildee Community Park has tennis/pickleball courts, a large pavilion, a playground, the Pleasant Valley Skatepark, the Pleasant Valley Aquatics Center, and shares the parking lot with the Boys & Girls Club of Camarillo. There is already excessive parking on the streets (Temple Ave. and Eston St.).

With both Sports Parks, should tournament parking fees be charged, there is a reasonable expectation that tournament attendees would attempt to park in residential areas.

There are concerns regarding vehicles parking in residential areas around Pleasant Valley Fields. Pending discussion and guidance, staff will evaluate this as part of the next steps to this project.

5. Revenue Projections for District-Operated Tournament Parking Revenue

Utilizing the District's current model by which CSOs utilize District fields and facilities for tournaments and excluding Mission Oaks Park and Bob Kildee Community Park, it's reasonable to expect average parking revenues of \$246,500.00 annually from tournaments at Pleasant Valley Fields and Freedom Park. This is calculated as follows:

Average number of tournaments per year:	25
Average number of days per tournament:	2
Total tournament days per year (A):	50
Average number of parking spaces/tournament (B):	493
Proposed per vehicle/per day parking fee (C):	\$10.00*
Projected gross tournament parking revenue (D):	\$246,500.00
	(A x B x C = D)

*Exact rate can be researched further and brought back to Committee.

The Eagles have traditionally charged parking fees for tournaments; the CPBA has charged a "gate fee" to enter the complex (PONY-sanctioned Regionals and World Series); and AYSO charged parking in the Fall of 2019.

Proposed Options

At the April 15, 2020 Finance Committee meeting, direction was provided to bring back options on the process and in managing tournament parking.

For the purposes of this project, "parking operations" is defined as the managed process by which vehicles are safely and efficiently moved from one location to another, both in arrival and departure.

There are practical limitations on charging for tournaments and Mission Oaks Park and Bob Kildee Community Park and staff recommend not charging for tournaments at these Sport Parks.

To analyze various models for managing of parking operations, the following considerations need to be addressed for both Pleasant Valley Fields and Freedom Park.

1. Joint-Use Agreement("JUAs") - The District currently has multiple JUAs with the Pleasant Valley School District ("PVSD") for use of fields and facilities. As negotiations continue in updating these agreements, discussions regarding use of Rancho Rosal Elementary School parking lot for tournament-specific weekends at

PV Fields could be included. This item and need are discussed later in this analysis.

Similarly, the District could work with the Camarillo Family YMCA (PV Fields) and Airport Authority (Freedom Park) for the same reason. This item and need are discussed later in this analysis.

2. District Staff/Contractor Parking - As part of this process, the District would identify parking spaces for staff and/or the contractor. It is reasonable to assume District staff and/or contractors would arrive onsite prior to the tournament organization and/or any guests.

Pleasant Valley Fields - If JUAs can be executed with the other parties, it is recommended District staff and/or contractors park in these parking lots (identified in yellow on the Parking Maps). This allows for the maximum allowable parking revenue from tournament participants.

Freedom Park - If JUAs can be executed with the other parties, it is recommended District staff and/or contractors park in these parking lots (identified in yellow on the Parking Maps). This allows for the maximum allowable parking revenue from tournament participants.

3. Tournament Organization Staff/Volunteer Parking - It is reasonable to assume tournament organizations may have staff and/or volunteers to help manage and produce the tournament and will need parking.

Pleasant Valley Fields - If JUAs can be executed with the other parties, it is recommended District staff and/or contractors park in these parking lots (identified in yellow on the Parking Maps). This allows for the maximum allowable parking revenue from tournament participants.

Freedom Park - If JUAs can be executed with the other parties, it is recommended District staff and/or contractors park in these parking lots (identified in yellow on the Parking Maps). This allows for the maximum allowable parking revenue from tournament participants.

Street Parking - As tournament organizers/staff/volunteers typically arrive earlier than tournament participants, they can park on public streets at no charge.

Paid Parking - Should the tournament organization want dedicated parking spaces nearer to the fields, this can be arranged. Staff recommend complimentary parking spaces are not provided within any of the "green" areas.

4. In/Out Privileges – District staff are analyzing this pending direction from the Finance Committee.

Request for Proposals - Parking Operations Provider

With the current COVID-19 situation, companies that provide parking services are slow to respond. Staff will continue to work through this and provide estimates as to what a contractor would charge to perform parking operations, staffing, operational items

(cones, signage, etc), and reporting. Based on staff experience, this expense can range anywhere from 10%-40% of gross receipts.

Pre-COVID-19 Projected Revenue: \$246,500.00
 Contractor Share (40%): \$ 98,600.00
 District Share (60%): \$147,900.00

District-Managed

Staff estimate it would cost \$75,000 in personnel expenses to manage annual tournaments at Pleasant Valley Fields and Freedom Park.

	PV Fields	Freedom Park
Personnel (Rec)	\$ 5,250.00	\$ 5,250.00
Personnel (Parks)	\$ 4,200.00	\$ 4,200.00
Personnel (Admin)	\$ 1,050.00	\$ 1,050.00
Day-of Personnel	10	10
Hourly Rate	\$ 15.00	\$ 15.00
Tournament Hours/Day	10	10
Tournament Days	2	2
Total Personnel Expense	\$ 3,000.00	\$ 3,000.00
Tournaments Per Year	8	17
Tournament Personnel Expense	\$ 34,500.00	\$ 61,500.00
TOTAL	\$	96,000.00

Pre-COVID-19 Projected Revenue: \$246,500.00
 Personnel Expense \$ 96,000.00
 District Share (60%): \$150,500.00

FISCAL IMPACT

There is no fiscal impact at this time.

RECOMMENDATION

It is recommended the Finance Committee provide guidance and direction on Tournament Parking Revenue.

ATTACHMENT

- a. Tournament Parking Map (4 pages)







