

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

BOARD OF DIRECTORS
REGULAR MEETING AGENDA
June 3, 2020

This meeting will be conducted pursuant to the provisions of the Governor's Executive Orders N-25-20 and N-29-20 and the order of the Ventura County Public Health Officer issued March 20, 2020 (Stay Well at Home)

In order to minimize the spread of COVID-19, the Council Chambers will not be open to the public. To observe and/or participate in the Board meeting from the comfort of your home or other Stay Well at Home-compliant location:

1. You may observe the PVPRD Board meeting via live broadcast on the Local Government Channels – Spectrum Channel 10 and Frontier Channel 29.
2. Public Comment options:
 - a. Email – If you wish to make a comment on a specific agenda item, please submit your comment via email by 4:00 pm on Wednesday, June 3, 2020 to the Recording Board Secretary at kroberts@pvrrpd.org. The Recording Board Secretary will print your email, distribute copies to all Board members prior to the meeting and the Chair will read the emailed comments aloud.
 - b. Phone – You may call the PVRRPD office at 805-482-1996, ext. #101 by 4:00 pm on Wednesday, June 3, 2020 and provide your name, your phone number and your item of interest. Board staff will call you on June 3 during the time for general Public Comments which is usually around 6:05 pm or at the appropriate time for a comment pertaining to a specific agenda item to allow you to state your comments.

5:00 P.M.

CLOSED SESSION

1. CALL TO ORDER

A. Recess to Closed Session

B. Closed Session

1) Conference with Legal Counsel – Litigation

The District Board will conduct a closed session, pursuant to Government Code section 54956.9(d)(2), to confer with legal counsel; there is a significant exposure to litigation in one case.

C. Reconvene into Regular Meeting

6:00 P.M.

REGULAR MEETING

NEXT RESOLUTION #653

2. CALL TO ORDER

3. PLEDGE OF ALLEGIANCE

4. ROLL CALL

5. 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.

6. PUBLIC COMMENT - In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public. If you would like to make comments about a matter within the Board's subject matter jurisdiction but not specifically on this agenda, in accordance with California law, the Board will listen, note the comments, and may bring the comments back up at a later date as an agenda item for discussion. Speakers will be allowed three minutes to address the Board. (Please note the options available to provide public comment listed above for this meeting.)

7. CONSENT AGENDA – Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.

A. Minutes for Regular Board Meeting of May 6, 2020 and Special Board Meetings of May 9 and 14, 2020

Approval receives and files minutes.

B. Warrants, Accounts Payable & Payroll

District's disbursements dated on or before April 30, 2020.

C. Financial Reports

Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for April 2020.

D. Community Service Organization Report

This report includes spring sports: Camarillo Pony Baseball Association, Camarillo Girls Softball Association, Camarillo Youth Basketball Association and Camarillo Cosmos Track Club.

E. Consideration and Approval of Specifications for a Fertilizer Injection System at Pleasant Valley Fields and Authorization to Initiate the Public Bid Process

Approval allows the District to begin the public bid process for fertilizer injection system at Pleasant Valley Fields.

8. PUBLIC HEARING – A Public Hearing on Assessment for FY 2020-2021

A. Consideration and Adoption of Resolution No. 652, Approving Engineer's Report, Confirming Diagram and Assessment, and Ordering Levy of Assessments for FY 2020-2021 for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District

The budget for the services and improvements that would be funded by the proposed assessments was developed by staff in cooperation with SCI Consulting Group.

Suggested Action: A MOTION to Adopt Resolution No. 652 accepting the Engineer's Report and ordering the levy of assessment at \$42.56.

9. NEW ITEMS – DISCUSSION/ACTION

A. Consideration of Proposed Finalized Design and Amenity Park Plans and Revised Conditions of Approval for Ran & Rancho Associates Tract 5671

An updated finalized plan is presented with revised conditions of approval for Tract 5671-Ran Rancho.

Suggested Action: A MOTION to Approve the finalized park site map and amenities as well as the revisions to Conditions of Approval for Ran Rancho Associates Tract 5671, conditions #182 and #183.

B. Consideration of Park Mitigation Fees for Residential Planned Development GPA 2017-1/PRD-201 to Mitigate Impacts

In order to address the potential impacts of this project on local park capacity, the property owners of Camino Ruiz Apartment project are agreeable to a park fee, provided one is adopted by the District and City of Camarillo prior to issuance of building permits for the project.

Suggested Action: A MOTION to Approve a \$1,771,314 park mitigation fee for the Residential Planned Development Permit RPD-201 from Camino Ruiz, LLC and ZDI, Inc., owners of the Camino Ruiz Apartment proposed development.

C. Consideration and Approval of Preliminary Fiscal Year 2020-2021 Budgets for the General Fund, the Assessment District and Quimby Expenses

Approval of the Preliminary FY 2020-2021 Budget will allow staff to proceed with the development of the Final 2020-2021 Budgets for review and adoption at the July 1, 2020 Board meeting.

Suggested Action: A MOTION to Approve Preliminary Fiscal Year 2020-2021 Budgets.

D. Selection of Firm to Perform a Nexus Study for Developer Impact Fees and Budget Adjustment for Corresponding Costs

A nexus study will provide proof of park impacts from non-subdivided in-fill residential development projects not eligible for Quimby fees within the District.

Suggested Actions: A MOTION to:

- 1) Approve the selection of SCI Consulting's proposal and direct the General Manager to execute a contract with SCI Consulting for the purpose of developing the proposed nexus study

AND

- 2) Approve the listed budget transfers in the combined amount of \$22,340.

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

- A. Chair Magner
- B. Ventura County Special District Association/California Special District Association
- C. Ventura County Consolidated Oversight Board
- D. Santa Monica Mountains Conservancy
- E. Standing Committees – Finance, Liaison, Long Range Planning, Personnel and Policy
- F. Ad Hoc Committees – Miracle League, Nexus Study
- G. Foundation for Pleasant Valley Recreation and Parks

H. General Manager's Report

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

12. ADJOURNMENT

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

Announcement: Public Comment: Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (i.e. a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager at 482-1996, extension 114. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

**Pleasant Valley Recreation and Park District
Camarillo City Hall Council Chambers
Minutes of Regular Meeting
May 6, 2020**

1. 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 Chair Magner.

2. PLEDGE OF ALLEGIANCE

Mary Otten led the pledge.

3. ROLL CALL

All present. Director Kelley was present via teleconferencing.

Also Present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Park Services Manager Bob Cerasuolo, Recreation Services Manager Eric Storrie, Administrative Analyst/Clerk of the Board Anthony Miller, Customer Service Lead/Recording Board Secretary Karen Roberts, Administrative Analyst Jessica Puckett, Human Resources Specialist Kathryn Drewry and Recreation Supervisor Macy Trueblood.

4. AMENDMENTS TO THE AGENDA

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

**Motion to
Approve
Agenda**

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

5. PUBLIC COMMENTS

Chair Magner read aloud an emailed public comment from Nora Ryan and Audra Seldeen with the Las Posas Trails Committee. Ms. Ryan and Ms. Seldeen clarified a few points from an April 1st report from the Long Range Planning Committee regarding usage of the Las Posas Equestrian Park and trails. The Las Posas Trails Committee requested that the District opt for a 5-year extension up to 2028 to allow for the community and District to work towards a permanent solution for the park.

6. CONSENT AGENDA

- A. Minutes for Special Board Meeting of March 20, 2020 and Regular Board Meeting of April 1, 2020
- B. Warrants, Account Payable & Payroll
- C. Financial Reports
- D. Consideration and Approval of the District's Lactation Policy

- E. Consideration and Adoption of Resolution No. 649 Requesting that the General District Election to be Held on November 3, 2020 be Consolidated with Other Elections Called to be Held on the Same Day and in the Same Territory
- F. Consideration and Adoption of Resolution No. 650, Stating that in the Event of a Tie Vote, the Winner in the Board Member Elections will be Determined by Drawing Lots
- G. Consideration and Adoption of Resolution No. 651, Declaring Intention to Levy Assessments for FY 2020-2021, Preliminarily Approving the Engineer's Report, and Authorizing the Issuance of a Notice for the Public Hearing for the Proposed FY 2020-21 Assessments for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District

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

Voting was as follows:

Ayes: Malloy, Dixon, Kelly, Mishler, Chair Magner

Noes:

Absent:

Motion: Carried

Motion to Approve Consent Agenda

Carried

7. NEW ITEMS - DISCUSSION/ACTION

A. Consideration and Approval of Updated Job Descriptions and Salary Changes

Human Resources Specialist Kathryn Drewry presented two new positions: 1) a Development Analyst which will replace a current Administrative Analyst allocation and 2) an Aquatic Specialist with no plans to recruit in FY 20-21. The description for the Recreation Supervisor position was expanded to include working with the Pleasant Valley Recreation & Park Foundation. Discussion included: expanding the current Administrative Analyst position instead of creating the Development Analyst position to include additional skill requirements; the need to recruit for a specific skill set, and success in attaining qualified applicants.

Chair Magner called for a motion. A motion was made by Director Kelley and seconded by Director Mishler to approve the changes to the proposed job descriptions and the adjusted salary schedule.

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Motion to Approve Job Description Updates

Carried

B. Financing Options for New Marquee at the Community Center

Administrative Analyst Jessica Puckett presented financing options for the procurement of the LED display and marquee signage at the Community Center. Discussion included: limits of advertising on marquee as revenue generator; opportunities for community partnership and sponsorship packages with the District; community service group advertising; suggestion to pay for budgeted marquee rather than a more expensive

financing options; City planning commission meeting in June; and use of sign for messaging during COVID pandemic.

Chair Magner called for a motion. A motion was made by Director Mishler and seconded by Director Dixon to approve moving forward with the purchase of the new marquee using cash allocated in capital funding from the FY 2019-2020 budget.

**Motion to
Approve
Funding New
Marquee**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

8. INFORMATIONAL ITEMS

A. Chair Magner – No report.

B. Ventura County Special District Association/California Special District Association – Chair Magner stated that the next VCSDA meeting will be virtual. CSDA – Chair Magner reported that Legislative Days will be virtual this year on May 19 and 20 with guest speakers Secretary of State Alex Padilla and Secretary of Natural Resources Wade Crowfoot. Ms. Magner stated that a CSDA field coordinator needs to meet with our county supervisors to educate them on keeping special districts in the forefront. Also, CSDA has been meeting with Congressman Garamendi for relief priorities of special districts for COVID.

C. Ventura County Consolidated Oversight Board – No meeting.

D. Santa Monica Mountains Conservancy – Director Mishler reported there was no meeting but stated that SMMC is not receiving any operational money because this comes from public fees like weddings which are not happening due to COVID.

E. Standing Committees – Finance – Director Malloy shared a presentation on CalPERS and COVID-19 – *Preparedness & Resiliency for our Employer Partners*. CalPERS is not expecting to reach the return target of 7% but they are doing the best they can. They are now \$5 billion in the negative in cash flow. CalPERS will delay paybacks by 2 years and then stretch the losses over 20 years which will transfer the increased unfunded liability financing to the public agencies. Liaison – Director Dixon stated that everything is on hold and the committee will wait to see where this evolves with the new center. Long Range Planning – No report. Personnel – Chair Magner mentioned the staff report. Policy – Chair Magner reported that the committee is working on a tournament use policy.

F. Ad Hoc Committees – Nexus Study – Director Malloy stated that they met last week to discuss infill projects which receive no developer fees for the District and that the City is interested in working with the District on this. Miracle League – meeting next week.

G. Foundation for Pleasant Valley Recreation and Parks – Chair Magner stated that any fundraising will be put on hold for a while.

H. General Manager's Report – General Manager Mary Otten reported on recent District changes due to COVID and updates on the website and Facebook. Pickleball and tennis courts are now open and restrooms are cleaned 3 times per day with limited openings. The District is working on steps to reopen with sanitation plans, supplies, social distancing and staff capacities. Ms. Otten showed plans for a possible AT&T cell tower at Pitts Ranch Park for extra revenue. Director Dixon requested that District Highlights be continued, but most of the special events and happenings of the District have been cancelled due to COVID. Most of the recreation staff is working from home on plans for reopening with

teleconferencing twice a week. The first Budget Workshop will be on Saturday, May 9 and the second will be held on May 14.

9. ORAL COMMUNICATIONS

Director Malloy reported attending District meetings and mentioned that park basketball courts are closed because of the possibility of close contact play. Director Mishler thanked staff for working through the current problems and the public for doing the right thing; the District restrooms are open for people working in the community so that they can use the parks. Director Dixon stated that the health effects of isolation due to COVID need to be considered as long as the economy is down.

10. ADJOURNMENT

Chair Magner adjourned the meeting at 7:34 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Elaine Magner
Chair

**Pleasant Valley Recreation and Park District
Senior Center Building
Minutes of Special Meeting
May 9, 2020**

1. CALL TO ORDER

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 8:09 a.m. by Chair Magner.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

All present. Director Kelley was present via teleconferencing.

Also Present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Park Services Manager Bob Cerasuolo, Recreation Services Manager Eric Storrie, Administrative Analyst/Clerk of the Board Anthony Miller, Customer Service Lead/Recording Board Secretary Karen Roberts, Administrative Analyst Jessica Puckett, Park Supervisors Nick Marienthal and Brandon Lopez; Recreation Supervisors Macy Trueblood and Lanny Binney; Recreation Coordinator Katlyn Simber-Clickener and Human Resources Specialist Kathryn Drewry.

4. ADOPTION OF AGENDA

Agenda accepted as presented.

5. OPEN COMMUNICATION/PUBLIC FORUM

No comments.

6. FY 2020-2021 PROPOSED OPERATING BUDGET WORKSHOP

A. District Overview

General Manager Mary Otten presented a summary of the proposed FY 2020-2021 Operating Budget along with opportunities and challenges for the District. Discussion included: differences in personnel from the FY19-20 budget, accounting of the Hill Fire; expenses and loss of revenue due to COVID-19 pandemic; conservative tax apportionment numbers due to possible decrease in property values; and the realization that the budget is especially fluid these next few months and will need adjustments throughout the year.

B. Administrative Services Department

Administrative Services Manager Leonore Young presented the Administrative Services Department Budget for FY2020-2021.

The projected 2020-2021 Budget for the Administrative Services Department:

Total Revenue	\$ 29,957
Total Expenditures	\$ 2,709,772

Discussion included: not being able to fill reserve buckets for FY 20-21 due to the current financial climate; cancellation of Foundation's Party for the Parks for 2020; need for new server and switches; increase in CalPERS unfunded liability and reduction in collection of administrative fees due to COVID.

C. Recreation Services Department

Recreation Services Manager Eric Storrie presented the Recreation Services Department Budget for FY2020-2021.

The projected 2020-2021 Budget for the Recreation Services Department:

Total Revenue	\$ 726,838
Total Expenditures	\$ 1,327,321

Discussion included: accomplishments of recreation, marketing, and special events teams; request for an in-house inflatable attraction for District sponsored events to save money; change in personnel; cancellation of classes, programs and special events due to COVID; innovative programming and the importance of partnerships, in-kind donations, sponsorships, and memberships.

D. Park Services Department

Park Services Manager Bob Cerasuolo presented the Park Services Department Budget for FY 2020-2021.

The projected 2020-2021 Budget for the Park Services Department:

Total Revenue	\$ 403,130
Total Expenditures	\$ 3,497,344

Discussion included: increased expense of water and gas and decreased costs in electricity; decrease in rentals due to COVID; sanitization supplies demand for parks and facilities; increased cost of dog stations; increased cost of playground repair due to age; improvement of PV Fields turf quality with new fertilizer injector and long term maintenance.

E. Capital

Park Services Manager Bob Cerasuolo presented the projected Capital Improvement Project list for FY 2020-2021.

<u>Proposed Projects:</u>	<u>Cost Est.</u>
Pitts Ranch Park: Basketball Court Resurfacing	\$ 8,000
Pleasant Valley Fields: Painting Phase #3	\$15,000
Motor Fleet: Replace One (1) Vehicle	\$30,000

Park Maintenance: Turf Grinder for Edges	\$15,000
SUB TOTAL	\$68,000

Capital Purchases Budgeted for this Year:

Server and Switches	\$24,000
Inflatable System	\$ 5,500
TOTAL	\$ 97,500

<u>Potential Mid-Year Projects:</u>	<u>Cost Est.</u>
Springville Park: Lower Parking Lot Slurry	TBD
Lokker Park: Playground and Fitness Equip.	TBD
Pleasant Valley Fields:	
East Meeting Room Flooring	TBD
TOTAL	TBD

Discussion included: irrigation system for Charter Oak trees windrow, savings with LED lights at Springville tennis courts; this year's proposed projects address safety, preventative maintenance and reduction of expenses; turf grinder use at playgrounds, parks and ballfields will pay for itself in 2 to 3 years; and potential mid-year projects can be reassessed at mid-year budget adjustments.

F. Quimby – Fund 30

Administrative Services Manager Leonore Young and Park Supervisor Brandon Lopez presented the budget for Fund 30 – Quimby along with project accomplishments and proposed projects.

Proposed FY 2020-2021 Quimby Projects:

	<u>Cost Est.</u>	<u>Year Built</u>
Comm. Ctr Kitchen Remodel	\$ 250,000	1969
Arneill Ranch Park Design	\$ 750,000	1980
TOTAL	\$1,000,000	

Discussion included: remodel of the Valle Lindo restrooms, the Aquatic Center restroom/shower/dressing room remodel and the new restroom building at Mel Vincent Park; increased cost of Mel Vincent building because of additional ADA accommodations and update of electrical line; potential of Community Center kitchen as a cooking class/teaching kitchen; phasing of Arneill Ranch Park improvements; and restricted funding criteria.

G. Assessment District – Fund 20

Administrative Services Manager Leonore Young and Park Supervisor Nick Marienthal presented the Assessment District Budget for FY 2020-2021 along with the District's tree maintenance program.

The projected 2020-2021 Budget for the Assessment District:

Total Revenue \$ 1,185,457

Total Expenditures \$ 1,178,411

Discussion included: summary of parcels and assessments by zones of benefit; assessment totals versus uncollected fees; county software; tree inventory; grid pruning cycle of 4 to 6 years and annual planting schedule.

H. Other Budget Related Items

General Manager Mary Otten presented the opportunity for the Board to comment on the various proposed FY 2020-2021 budgets. Additional discussion included: leaving the tax apportionment numbers presented as a baseline; consideration of community service organization (CSO) donations and continued turf maintenance; possible payment plan for CSO's; question on ability to have fall classes, rentals and programs and request to stay conservative with revenue for these items; freeze of vacant positions to save money; request to check on possibility of insurance rate reduction due to COVID; search for a different registration software; higher expense of fuel because park staff is driving own vehicles due to COVID; request for reduction in legal services budget; need to budget higher for water costs due to higher rates and less rainfall; turf mitigation; need to scale back original design of Arneill Ranch Park due to costs; need for further design to accommodate phasing of Arneill Park renovations; and consideration of landscape services. Staff will come back with proposed changes for the May 14 budget meeting.

7. ORAL COMMUNICATIONS

None.

8. ADJOURNMENT

Chair Magner adjourned the meeting at 1:15 p.m.

Respectfully submitted,

Approval,

Karen Roberts
Recording Secretary

Elaine Magner
Chair

Pleasant Valley Recreation and Park District
Senior Center Building
Minutes of Special Meeting
May 14, 2020

1. CALL TO ORDER

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 5:04 p.m. by Chair Magner.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

All present. Director Kelley was present via teleconferencing.

Also Present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Park Services Manager Bob Cerasuolo, Recreation Services Manager Eric Storrie, Administrative Analyst/Clerk of the Board Anthony Miller, Customer Service Lead/Recording Board Secretary Karen Roberts, Administrative Analyst Jessica Puckett, Park Supervisors Nick Marienthal and Brandon Lopez, Recreation Supervisors Macy Trueblood and Lanny Binney, Recreation Coordinator Katlyn Simber-Clickener, and Human Resources Specialist Kathryn Drewry.

4. ADOPTION OF AGENDA

Agenda accepted as presented.

5. OPEN COMMUNICATION/PUBLIC FORUM

No comments.

6. FY 2020-2021 PROPOSED OPERATING BUDGET WORKSHOP

A. District Overview

General Manager Mary Otten provided an overview of the preliminary budget for Fund 10 with a recommendation for a quarterly budget review due to current conditions and COVID-19. With the Stay Safe at Home Order extended through May 31, many of the District's facilities and activities are limited. Usage of approximately 75-80% of District facilities and amenities (community centers, pools, playgrounds, picnic areas) is still not permitted and will be considered in stage 3. Taking into consideration Board requests from the May 9th Budget Workshop, staff presented a budget with 28% overall revenue reductions (in donations, contract classes, public fees, rentals, cost recovery) due to COVID related concerns.

Discussion included: election costs, retirement, vacant positions, elimination of a Recreation Supervisor position, lack of insurance discounts because parks are still in

use; filing of a COVID claim with FEMA; need for continued building and park maintenance; PVSD invoiced for water usage on Temple Avenue property; designated reserve buckets and the need to revisit the budgets on a quarterly basis.

7. ORAL COMMUNICATIONS

None.

8. ADJOURNMENT

Chair Magner adjourned the meeting at 6:07 p.m.

Respectfully submitted,

Approval,

Karen Roberts
Recording Secretary

Elaine Magner
Chair

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	Southen CA Edison
	4/1/2020	\$ 55.56	SoCal Gas Co.
	4/2/2020	\$ 94.71	Southen 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	Southen 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	Southen 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	Southen CA Edison
	4/9/2020	\$ 3,430.62	Southen CA Edison
	4/13/2020	\$ 49.83	Southen CA Edison
	4/16/2020	\$ 214.92	Southen 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	

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 & Park District
FY 19-20 Investments Summary

31-Mar-20

Purchase Date	Maturity Date	Purchase Price	Market Price	Accrued Interest	Est. Annual Income	Est. Yield	Cur. Market Value	Int. Received Since Inception
MBS Investments:								
2/10/2016	2/10/2021	200,000.00	100.7990	534.25	3,900.00	1.93%	201,598.00	15,610.69
2/12/2016	2/12/2021	200,000.00	100.4540	447.12	3,400.09	1.69%	200,908.00	13,609.31
MBS Investments Total		400,000.00		7,300.00			402,506.00	29,220.00

MBS Interest Summary		2019-2020				2019-2020	Int. Received Since Inception	
FY15-16 Interest	FY16-17 Interest	FY17-18 Interest	FY18-19 Interest	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	YTD 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
YTD Dividends and Interest								

LAIF:		2019-2020				2019-2020	Ending Cash Balance Per GL		
FY15-16 Interest	FY16-17 Interest	FY17-18 Interest	FY18-19 Interest	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	YTD Interest	YTD Interest Earned
\$ 16,747.77	\$ -	\$ 14,264.83	\$ 15,292.89	\$ 28,189.24	\$ 24,827.27	\$ 68,309.40	\$ 17,187.85	2,555,455.63	4,940,334.00
YTD Dividends and Interest									

Ventura County Pool & CALTRUST		2019-2020				2019-2020	Ending Cash Balance Per GL		
FY15-16 Interest	FY16-17 Interest	FY17-18 Interest	FY18-19 Interest	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	YTD Interest	YTD Interest Earned
\$ 8,076.65	\$ 3,051.05	\$ 6,060.15	\$ 240.86	\$ 123.37	\$ 179.59	\$ 543.82	\$ 236,199.84	121,003.93	1,347,272.03
YTD Dividends and Interest									

Pacific Western Bank Accounts		2019-2020				2019-2020	Ending Cash Balance Per GL		
FY15-16 Interest	FY16-17 Interest	FY17-18 Interest	FY18-19 Interest	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	YTD Interest	YTD Interest Earned
\$ 50.47	\$ 49.59	\$ 37.06	\$ 73.84	\$ 74.16	\$ 65.68	\$ 107,889.95	\$ 76,199.71	60,876.45	629,378.35
YTD Dividends and Interest									

Total Invested Balance Including MBS

Interest Earnings Summary		2019-2020				2019-2020	Ending Cash Balance Per GL		
FY15-16 Interest	FY16-17 Interest	FY17-18 Interest	FY18-19 Interest	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	YTD Interest	YTD Interest Earned
\$ 45,954.52	\$ 32,900.90	\$ 50,487.76	\$ -	\$ 129,343.18	\$ 10,477,109.89	\$ 10,477,109.89	\$ -	\$ 129,343.18	\$ -
YTD Dividends and Interest									

MBS – Multi Bank Securities

MBS - US Treasury Type	Dec 11 2018	Jan 11 2019	Feb 11 2019	March 13 2019	April 9 2019	May 8 2019	June 10 2019	July 9 2019	Aug 12 2019
US 3 Month	2.344%	2.345%	2.375%	2.388%	2.376%	2.399%	2.215%	2.148%	1.927%
US 6 Month	2.475%	2.437%	2.432%	2.445%	2.375%	2.388%	2.128%	2.065%	1.875%
US 1 Year	2.595%	2.490%	2.458%	2.435%	2.332%	2.295%	1.961%	1.932%	1.702%
US 2 Year	2.754%	2.537%	2.490%	2.463%	2.346%	2.297%	1.904%	1.886%	1.575%
US 3 Year	2.751%	2.504%	2.467%	2.433%	2.294%	2.264%	1.874%	1.835%	1.503%
US 5 Year	2.726%	2.520%	2.475%	2.522%	2.306%	2.287%	1.915%	1.857%	1.484%
	Sept 12 2019	Oct 9 2019	Nov 12 2019	Dec 11 2019	Jan 15 2020	Feb 11 2020	March 10 2020	April 6 2020	May 12 2020
US 3 Month	1.870%	1.630%	1.540%	1.525%	1.527%	1.515%	.386	.093	.102
US 6 Month	1.840%	1.635%	1.532%	1.522%	1.525%	1.485%	.368	.137	.123
US 1 Year	1.755%	1.542%	1.515%	1.500%	1.490%	1.430%	.325	.150	.138
US 2 Year	1.720%	1.449%	1.652%	1.636%	1.558%	1.423%	.404	.264	.169
US 3 Year	1.685%	1.402%	1.679%	1.655%	1.707%	1.401%	.472	.337	.218
US 5 Year	1.645%	1.389%	1.723%	1.664%	1.783%	1.421%	.514	.444	.351

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%
Cal Trust	August 2019 2.26%	September 2019 2.17%	October 2019 2.06%	November 2019 2.02%	December 2019 1.97%	January 2020 1.85%	February 2020 1.66%	March 2020 1.64%	April 2020 1.35%



P.O. BOX 6343
FARGO ND 58125-6343

ACCOUNT NUMBER
STATEMENT DATE 04-22-2020
AMOUNT DUE \$12,590.90
NEW BALANCE \$12,590.90
PAYMENT DUE ON RECEIPT

000002087 01 SP 0.560 106481173161691 P
PLEASANT VALLEY REC PRK
ATTN LEO YOUNG
1605 E BURNLEY ST
CAMARILLO CA 93010-4524

AMOUNT ENCLOSED
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

001259090 001259090

tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance
\$17,415.68	\$6,781.61	\$0.00	\$0.00	\$0.00	\$275.00	\$11,331.39	\$12,590.90

CORPORATE ACCOUNT ACTIVITY

Post Date	Transaction Date	Reference Number	Transaction Description	Amount
03-27	03-27	74798260087000000000015	PAYMENT - 2384 00000 A	11,331.39 PY
TOTAL CORPORATE ACTIVITY				\$11,331.39 CR

NEW ACTIVITY

Post Date	Transaction Date	Reference Number	Transaction Description	Amount
03-27	03-27	24431060087026677524815	ADOBE:ACROPRO SUBS 408-536-6000 CA	14.99
04-01	04-01	24327430092479300792272	MARIE CALLENDERS CAMARILLO CA	47.71
04-05	04-05	24692160096100855800775	AMZN MKTP US*OT2FW7D43*AMZN.COM/BILL WA	78.20
04-08	04-08	24692160099100556068620	J2 *METROFAX 888-929-4141 CA	9.95
04-10	04-10	24692160101100812096353	AMAZON.COM*Z930F9LR3 AMZN.COM/BILL WA	19.26

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE 04/22/20	DISPUTED AMOUNT .00	PREVIOUS BALANCE	17,415.68
SEND BILLING INQUIRIES TO: U.S. Bank National Association U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	AMOUNT DUE 12,590.90		PURCHASES & OTHER CHARGES	6,781.61
			CASH ADVANCES	.00
			CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	275.00
		PAYMENTS	11,331.39	
		ACCOUNT BALANCE	12,590.90	



Company Name: PLEASANT VALLEY REC PRK
Corporate Account Number:
Statement Date: 04-22-2020

NEW ACTIVITY

Post Date	Transaction Date	Reference Number	Transaction Description	Amount
I-13	04-13	24692160104100035080272	AMZN MKTP US*H876U8IC3 AMZN.COM/BILL WA	160.86
I-13	04-13	24692160104100038855266	AMZN MKTP US*UO8LS0QP3 AMZN.COM/BILL WA	160.86
I-21	04-20	24430990111400811041623	MSFT * E0700AWE4K 800-642-7676 WA	300.00
I-21	04-20	24430990111400811041698	MSFT * E0700AWD4W 800-642-7676 WA	12.00
I-21	04-20	24430990111400811041755	MSFT * E0700AWE71 800-642-7676 WA	30.00

ATLYN SIMBER-CLICKENER	CREDITS \$150.00	PURCHASES \$0.00	CASH ADV \$0.00	TOTAL ACTIVITY \$150.00 CR
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Post Date	Transaction Date	Reference Number	Transaction Description	Amount
-31	03-27	74269790090200078951039	SCOOTERS JUNGLE - SIMI SIMI VALLEY CA	150.00 CR

CK MARIENTHAL	CREDITS \$0.00	PURCHASES \$797.24	CASH ADV \$0.00	TOTAL ACTIVITY \$797.24
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Post Date	Transaction Date	Reference Number	Transaction Description	Amount
-25	03-24	24015170084003289258946	76 - GSE 76 LAS POSAS CAMARILLO CA	63.51
-08	04-07	24015170098000677864147	76 - GSE 76 LAS POSAS CAMARILLO CA	42.39
-14	04-14	24692160105100574985799	AMAZON.COM*Y46WF93A3 AMZN.COM/BILL WA	650.65
-22	04-21	24015170112002113662618	76 - GSE 76 LAS POSAS CAMARILLO CA	40.69

MANDON LOPEZ	CREDITS \$0.00	PURCHASES \$1,237.83	CASH ADV \$0.00	TOTAL ACTIVITY \$1,237.83
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Post Date	Transaction Date	Reference Number	Transaction Description	Amount
-30	03-28	24692160088100343101133	3 DAY BLINDS LLC 800-800-3329 CA	1,144.45
-07	04-06	24015170097000587275395	76 - GSE 76 LAS POSAS CAMARILLO CA	41.83
-13	04-09	24610430101010184046314	THE HOME DEPOT #1012 CAMARILLO CA	6.41
-20	04-17	24015170108001703310832	76 - GSE 76 LAS POSAS CAMARILLO CA	45.14

CHAFI CRUZ	CREDITS \$0.00	PURCHASES \$11.79	CASH ADV \$0.00	TOTAL ACTIVITY \$11.79
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Post Date	Transaction Date	Reference Number	Transaction Description	Amount
-13	04-09	24610430101010184044194	THE HOME DEPOT #1012 CAMARILLO CA	11.79

HN FLETCHER	CREDITS \$0.00	PURCHASES \$843.46	CASH ADV \$0.00	TOTAL ACTIVITY \$843.46
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Company Name: PLEASANT VALLEY REC PRK
Corporate Account Number:
Statement Date: 04-22-2020

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
4-17	04-14	24610430107010183278631	THE HOME DEPOT #1012 CAMARILLO CA	512.46
4-20	04-16	24610430108010183342055	THE HOME DEPOT #1012 CAMARILLO CA	160.58
4-21	04-20	24013390111002017373319	MOST DEPENDABLE FOUNTAINS HTTPS://MDFPA TN	170.42

MICHAEL GUERRERO	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$64.26	\$0.00	\$64.26

Post Date	Tran Date	Reference Number	Transaction Description	Amount
4-20	04-16	24610430108010183339986	THE HOME DEPOT #1012 CAMARILLO CA	64.26

MARY OTTEN	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$125.00	\$0.00	\$0.00	\$125.00CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
4-20	04-16	74202980110027011860537	CALIFORNIA SPECIAL DISTRI 916-442-7887 CA	125.00CR

MILY RAAB	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$77.05	\$0.00	\$77.05

Post Date	Tran Date	Reference Number	Transaction Description	Amount
4-16	04-15	24164070108069815754564	FEDEX OFFIC42900042978 CAMARILLO CA	77.05

BERT A CRASHOLD	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$2,894.69	\$0.00	\$2,894.69

Post Date	Tran Date	Reference Number	Transaction Description	Amount
4-03	04-02	24431050094838001234693	O'REILLY AUTO PARTS 3680 CAMARILLO CA	418.14
4-17	04-15	24610430107010179178225	HOMEDEPOT.COM 800-430-3376 GA	2,476.55

ITHONY MILLER	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$21.46	\$0.00	\$21.46

Post Date	Tran Date	Reference Number	Transaction Description	Amount
4-30	03-27	24692160087100793132805	AMZN MKTP US*FV5OE0XD3 AMZN.COM/BILL WA	21.46



Company Name: PLEASANT VALLEY REC PRK
Corporate Account Number: _____
Statement Date: 04-22-2020

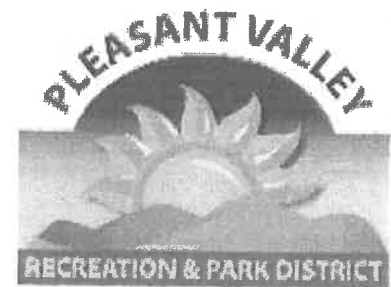
Department: 00000 Total:	\$6,506.61
Division: 00000 Total:	\$6,506.61



Bank Reconciliation

Board Audit

User: fsantos
 Printed: 04/30/2020 - 11:00AM
 Date Range: 04/01/2020 - 04/30/2020
 Systems: 'AP'



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 10 General Fund				
Department: 00 Non Departmentalized				
0	MUFG UNION BANK , N.A.	MUFG: UNION BANK: PAYMENT (04/23/2020	235,099.74
23378	KATIE ADAMS	REFUND DEPOSIT PERMIT #14767	04/09/2020	50.00
23388	CAMARILLO COUNCIL OF PTAS	REFUND DEPOSIT PERMIT #14388	04/09/2020	300.00
23396	PHILLIP DONOVAN	DEPOSIT REFUND PERMIT #14705	04/09/2020	50.00
23404	FRONTIER HIGH SCHOOL	REFUND RENTAL DEPOSIT PERM	04/09/2020	300.00
23406	ANDREA GAONA	REFUND RENTAL DEPOSIT PERM	04/09/2020	50.00
23408	STERLING GRANGER	REFUND DEPOSIT PERMIT #14689	04/09/2020	50.00
23411	SAMANTHA HERNANDEZ	REFUND DEPOSIT PERMIT #14712	04/09/2020	50.00
23413	HUB INTERNATIONAL INSURANC	HUB INSURANCE: 3/2020 INSURA	04/09/2020	192.00
23414	MARK JUE	REFUND RENTAL DEPOSIT PERM	04/09/2020	50.00
23415	KIM KELLEY	REFUND REFUND PERMIT #14780	04/09/2020	50.00
23420	P.E.O. CHAPTER QP, OJAI	REFUND RENTAL DEPOSIT #1442.	04/09/2020	100.00
23421	LEANDRA PELAE	DEPOSIT REFUND PERMIT #14784	04/09/2020	50.00
23426	MONISHA RAO	REFUND RENTAL DEPOSIT PERM	04/09/2020	300.00
23447	STEPHANIE ANA	S.ANA: REFUND DEPOSIT PERM.	04/23/2020	50.00
23450	JENNIFER BLAIR	J.BLAIR: PERMIT REFUND	04/23/2020	150.00
23457	MARISELA DELEON	REFUND DEPOSIT PERMIT #14554	04/23/2020	300.00
23463	HEATHER FOWLER	H.FOWLER: PERMIT REFUND	04/23/2020	50.00
23470	CARINNE HAWLEY	C.HAWLEY: REFUND DEPOSIT #1.	04/23/2020	50.00
23476	AYAKO KUJIRAOKA	A.KUJIRAOKA: PERMIT REFUND	04/23/2020	150.00
23480	ERIKA RAMOS	E.RAMOS: REFUND DEPOSIT #147	04/23/2020	50.00
23481	ARIANNA RICO	A.RICO: REFUND DEPOSIT PERM	04/23/2020	100.00
23483	NORMA SANCHEZ	N.SANCHEZ: REFUND DEPOSIT #.	04/23/2020	50.00
23487	ALBERTO VILANOVA	A.VILANOVA: PERMIT REFUND	04/23/2020	100.00
23490	EVELYN WANG	E.WANG: REFUND DEPOSIT #1452	04/23/2020	50.00
23491	XYLINA WILSON	X.WILSON: REFUND DEPOSIT PEI	04/23/2020	50.00
Total for Department: 00 Non Departmentalized				237,841.74
Department: 03 Recreation				
0	US BANK	US BANK: CALCARD CHARGES	04/24/2020	83.27
0	ANN M. WRIGHT	A.WRIGHT: INSTRUCTOR FEES/A	04/23/2020	144.30
0	CAMILLE TORGESON	INSTRUCTOR SERVICES 9511.132	04/09/2020	674.38
0	ELEONORA CORTINA	E.CORTINA: INSTRUCTOR FEES/Z	04/23/2020	119.18
0	JENNIFER BERMAN	J.BERMAN: INSTRUCTOR FEES/P/	04/30/2020	86.66
0	KATIE SHINDEN	INSTRUCTOR SERVICES 4651.724	04/09/2020	390.00
0	MARK TUSLER	M.TUSLER: INSTRUCTOR FEES/BI	04/23/2020	15.60
0	TOMLINSON RAUSCHER	INSTRUCTOR SERVICES 9441.046	04/09/2020	70.72
23379	SARAH ADAMS	REFUND CLASS #4631.709/CANCE	04/09/2020	30.00
23381	DONNA APALATEGUI	REFUND CLASS #0431.701 CANCE	04/09/2020	5.00
23383	RUSSELL AVISON	INSTRUCTOR SERVICES 1741.706	04/09/2020	819.65
23386	PATRICIA CABALLERO	REFUND CLASS #1831.704 CANCE	04/09/2020	67.53
23391	CLINICAS DEL CAMINO REAL	REFUND SPRING SOFTBALL/CAN	04/09/2020	222.00
23393	LORENZO J. CRAWFORD JR.	INSTRUCTOR SERVICES 3031.708	04/09/2020	319.80
23394	CSUCI	REFUND BASEBALL TOURNAME	04/09/2020	1,206.00
23397	JIM DREW	REFUND CLASS#9511.128/CANCE	04/09/2020	12.00
23402	WILLIAM FARWELL	REFUND CLASS#1741.707/CANCE	04/09/2020	99.00
23405	BARBARA G. GAGE	INSTRUCTOR SERVICES 9121.016	04/09/2020	24.54
23409	VIPIN GUPTA	REFUND CLASS #1111.722/CANCE	04/09/2020	25.00

Check No.	Vendor/Employee	Transaction Description	Date	Amount
23410	JACLYN HERNANDEZ	REFUND CLASS#4651.724/CANCE	04/09/2020	30.00
23412	DANIEL E. HOWARD	INSTRUCTOR SERVICES 5511.715	04/09/2020	187.20
23416	BRYAN MONKA	INSTRUCTOR SERVICES 0921.736	04/09/2020	897.00
23417	LUCILE B. MOSIER	INSTRUCTOR SERVICES 1111.725	04/09/2020	650.00
23419	DEBORAH NORRIS	INSTRUCTOR SERVICES 5331.704	04/09/2020	413.27
23420	P.E.O. CHAPTER QP, OJAI	REFUND RENTAL FEE/CANCEL/C	04/09/2020	360.00
23422	PLEASANT VALLEY COOP PRESC	REFUND PV CO-OP 1/6 PAGE AD S	04/09/2020	350.00
23423	JOSHUA POLLACK	REFUND CLASS #0921.732/CANCE	04/09/2020	45.00
23425	BRIANA RAMOS	RAMOS: REIMBURSEMENT PARK	04/09/2020	30.00
23427	RAYPAK, INC	REFUND SPRING SOFTBALL/CAN	04/09/2020	222.00
23428	CHRISTOPHER SANDAHL	REFUND SPRING BASKETBALL/C	04/09/2020	270.00
23429	SHARON SATOW	REFUND CLASS #3031.720/CANCE	04/09/2020	25.00
23434	SWORDS INC.	INSTRUCTOR SERVICES 6141.701	04/09/2020	55.46
23435	PAMELA ANN TAYLOR	INSTRUCTOR SERVICES 9341.124	04/09/2020	158.14
23439	LISA WYCKOFF	INSTRUCTOR SERVICES 4141.717	04/09/2020	158.89
23440	DUNCAN YOUNG	INSTRUCTOR SERVICES 4421.731	04/09/2020	427.37
23449	DEBBIE LEE BAVARO	D.BAVARO: INSTRUCTOR FEES/PI	04/23/2020	226.10
23455	CHILD DEVELOPMENT, INC	CHILD DEV. INC: REFUND SUMM	04/23/2020	850.00
23456	THOMAS COSTA	T.COSTA: INSTRUCTOR FEES/PIC	04/23/2020	626.44
23458	TERRE DOWNEY	T.DOWNEY: REFUND FOOD TRUC	04/23/2020	125.00
23459	SHAUNA DYE	S.DYE: REFUND FOOD TRUCK FE	04/23/2020	125.00
23461	C FARNAULT	C.FARNAULT:REFUND FOOD TRU	04/23/2020	125.00
23464	TANYA GASPAR	T.GASPAR:REFUND MSA SOCCER	04/23/2020	60.00
23465	VICTORIA GOLDBERG	V.GOLDBERG: REFUND FOOD TR	04/23/2020	125.00
23466	LILIBETH GONZALEZ	L.GONZALEZ: REFUND FOOD TRI	04/23/2020	125.00
23467	CLIFTON G. GORE JR.	C.GORE: INSTRUCTOR FEES/TAI	04/23/2020	1,448.50
23468	NADIA GRAY	N.GRAY: REFUND FOOD TRUCK F	04/23/2020	125.00
23469	ERIN HAVEN	E.HAVEN: REFUND MSA SOCCER	04/23/2020	40.00
23471	DEANNA HEISSERER	D.HEISSERER: REFUND MSA SOC	04/23/2020	120.00
23472	DAVID HERZOG	D.HERZOG: REFUND FOOD TRUC	04/23/2020	125.00
23473	JEFF HILLER	J.HILLER: REFUND 'ART IN THE P	04/23/2020	125.00
23474	H JACKSON	H.JACKSON: REFUND FOOD TRUC	04/23/2020	125.00
23477	CARL MCQUILLEN	C.MCQUILLEN: REFUND FOOD TI	04/23/2020	125.00
23478	JAMES PARK	J.PARK: REFUND FOOD TRUCK FI	04/23/2020	125.00
23482	SANDRA RUIZ	S.RUIZ: REFUND FOOD TRUCK FI	04/23/2020	125.00
23485	T TOLMACSI	T.TOLMACSI: REFUND FOOD TRU	04/23/2020	150.00
23486	G VALENCIA	G.VALENCIA: REFUND FOOD TRU	04/23/2020	125.00
23489	DARYL WALLS	D.WALLS: REFUND MSA SOCCER	04/23/2020	60.00
23492	A YAMAMOTO	A. YAMAMOTO: REFUND FOOD T	04/23/2020	125.00
Total for Department: 03 Recreation				14,025.00
Department: 04 Parks				
0	US BANK	US BANK: CALCARD CHARGES	04/24/2020	4,625.53
23378	KATIE ADAMS	REFUND RENTAL FEES PERMIT #	04/09/2020	84.00
23380	ADVANCED SANITATION	PUMPED OUT TWO SEPTIC TANK	04/09/2020	974.00
23382	ASTRA INDUSTRIAL SERVICES IN	ASTRA: BACKFLOW TEST EQUIP/	04/09/2020	90.00
23384	B & B DO IT CENTER	MASKING TAPE, CABLE TIES FOR	04/09/2020	77.13
23388	CAMARILLO COUNCIL OF PTAS	REFUND RENTAL FEE PERMIT#14	04/09/2020	657.00
23390	CITY OF OXNARD-CITY TREASUR	AP 4/9/2020: WASTE DISPOSAL FE	04/09/2020	1,476.65
23392	COUNTY OF VENTURA	COUNTY OF VENTURA-ENV HEA	04/09/2020	628.30
23396	PHILLIP DONOVAN	REFUND RENTAL FEE #14705/CAN	04/09/2020	126.00
23398	E.J.HARRISON AND SONS, INC.	RUBBISH SERVICE/MARCH 2020	04/09/2020	4,336.74
23399	EDDIE'S TOWING	TOW TRUCK #27 TO SHOP/ACCID	04/09/2020	235.00
23400	EMPIRE CLEANING SUPPLY	CLOROX WIPES FOR THE DISTRI	04/09/2020	166.67
23401	FALCON ROOFING COMPANY	FALCON ROOFING/REPAIRS LEAF	04/09/2020	1,434.00
23403	FENCE FACTORY RENTALS	COM WALK GATE/COMM CENTE	04/09/2020	161.63
23404	FRONTIER HIGH SCHOOL	REFUND RENTAL FEE PERMIT #1-	04/09/2020	200.00
23406	ANDREA GAONA	REFUND RENTAL FEE PERMIT #1-	04/09/2020	40.00
23407	GRAINGER	AP 4/9/2020: BALLAST KITS/BOB I	04/09/2020	788.80
23411	SAMANTHA HERNANDEZ	REFUND RENTAL FEES PERMIT #	04/09/2020	126.00
23413	HUB INTERNATIONAL INSURANC	HUB INSURANCE: 3/2020 INSURA	04/09/2020	-7.12
23414	MARK JUE	REFUND RENTAL FEE PERMIT #1-	04/09/2020	150.00

Check No.	Vendor/Employee	Transaction Description	Date	Amount
23415	KIM KELLEY	REFUND RENTAL FEE #14780/CAN	04/09/2020	84.00
23421	LEANDRA PELAE	REFUND RENTAL FEE #14784/CAN	04/09/2020	105.00
23424	RAIN MASTER IRRIGATION SYST	MONTHLY IRRIGATION SUPPORT	04/09/2020	568.10
23426	MONISHA RAO	REFUND RENTAL FEE PERMIT #14	04/09/2020	417.00
23431	SITEONE LANDSCAPE SUPPLY LL	AP 4/9/2020: IRRIGATION PARTS M	04/09/2020	644.87
23432	SUNBELT RENTALS INC.	RENTAL FEES FOR TRENCHER FC	04/09/2020	1,026.00
23437	UNITED SITE SERVICES OF CA IN	MONTHLY SERVICE PORTABLE R	04/09/2020	359.25
23438	W & S SERVICES	W&S: SEWER SERVICE FREEDOM	04/09/2020	514.80
23446	AMERICAN RESOURCE RECVY	AMERICAN RESOURCE RECVY: 0	04/23/2020	947.39
23447	STEPHANIE ANA	S.ANA: REFUND RENTAL FEE PE	04/23/2020	105.00
23448	B & B DO IT CENTER	B&B:PADLOCKS FOR TENNIS COI	04/23/2020	135.99
23450	JENNIFER BLAIR	J.BLAIR: OUTDOOR RENTAL REFI	04/23/2020	175.00
23453	CAMROSA WATER DISTRICT	CAMROSA:MONTHLY WATER SEI	04/23/2020	3,362.89
23457	MARISELA DELEON	M.DELEON: REFUND RENTAL FEI	04/23/2020	700.00
23460	EMPIRE CLEANING SUPPLY	EMPIRE: CLOROX WIPES & SPRA	04/23/2020	10,556.16
23462	FERGUSON ENTERPRISES INC. #1	FERGUSON: IRRIGATION COUPLI	04/23/2020	41.43
23463	HEATHER FOWLER	H.FOWLER: OUTDOOR RENTAL R	04/23/2020	151.00
23470	CARINNE HAWLEY	C.HAWLEY: REFUND RENTAL FEI	04/23/2020	126.00
23476	AYAKO KUJIRAOKA	A.KUJIRAOKA: OUTDOOR RENTA	04/23/2020	126.00
23480	ERIKA RAMOS	E.RAMOS: REFUND RENTAL FEE ;	04/23/2020	183.75
23481	ARIANNA RICO	A.RICO: REFUND RENTAL FEE PE	04/23/2020	58.00
23483	NORMA SANCHEZ	N.SANCHEZ: REFUND RENTAL FE	04/23/2020	84.00
23484	LYNDA TJARKS	L.TARKS: REFUND RENTAL FEE P	04/23/2020	446.00
23487	ALBERTO VILANOVA	A.VILANOVA: OUTDOOR RENTAI	04/23/2020	168.00
23488	VISTA FORD OF OXNARD	VISTA FORD:2- 2020 FORD RANGH	04/23/2020	53,127.04
23490	EVELYN WANG	E.WANG: REFUND RENTAL FEE #:	04/23/2020	84.00
23491	XYLINA WILSON	X.WILSON: REFUND RENTAL FEE	04/23/2020	126.00
23495	LPA INC.	LPA: 09/2019 ARCHI. SERV.- PV SR	04/30/2020	30,945.76

Total for Department: 04 Parks

121,738.76

Department: 05 Administration

0	ACTIVE NETWORK, LLC	ACTIVENET-COVID-19 REFUNDS	04/23/2020	43,752.63
0	ACTIVE NETWORK, LLC	ACTIVENET- COVID-19 REFUNDS	04/24/2020	143.31
0	US BANK	US BANK: CALCARD CHARGES S	04/24/2020	1,279.84
23378	KATIE ADAMS	REFUND ADMIN FEES PERMIT #14	04/09/2020	25.00
23387	CARA CALLAWAY	REFUND ADMIN FEE PERMIT #14	04/09/2020	50.00
23388	CAMARILLO COUNCIL OF PTAS	REFUND ADMIN FEE PERMIT#143	04/09/2020	25.00
23389	CITY OF CAMARILLO- CASHIER	CITY OF CAMARILLO CHAMBER	04/09/2020	269.84
23394	CSUCI	REFUND ADMIN FEE/CANCEL/CC	04/09/2020	34.50
23395	DIGITAL DEPLOYMENT	MONTHLY MEMBER FEE FOR NE	04/09/2020	300.00
23396	PHILLIP DONOVAN	REFUND ADMIN FEE #14705/CAN	04/09/2020	25.00
23402	WILLIAM FARWELL	REFUND CLASS ADMIN FEE/CAN	04/09/2020	4.00
23404	FRONTIER HIGH SCHOOL	REFUND ADMIN FEE PERMIT #14	04/09/2020	25.00
23406	ANDREA GAONA	REFUND ADMIN FEE PERMIT #14	04/09/2020	25.00
23411	SAMANTHA HERNANDEZ	REFUND ADMINFEES PERMIT #14	04/09/2020	25.00
23414	MARK JUE	REFUND ADMIN FEE PERMIT #14	04/09/2020	25.00
23415	KIM KELLEY	REFUND ADMIN FEE #14780/CAN	04/09/2020	25.00
23420	P.E.O. CHAPTER QP, OJAI	REFUND ADMIN FEE/CANCEL/CC	04/09/2020	25.00
23421	LEANDRA PELAE	REFUND ADMIN FEE #14784/CAN	04/09/2020	25.00
23426	MONISHA RAO	REFUND ADMIN FEE PERMIT #14	04/09/2020	25.00
23428	CHRISTOPHER SANDAHL	REFUND ADMIN FEE/CANCEL/CC	04/09/2020	5.00
23433	CODY SWANSON	INSTRUCTOR SERVICES CODY SY	04/09/2020	62.50
23436	TIME WARNER CABLE	TV CABLE SVC MARCH 2020	04/09/2020	16.99
23444	ADVANTAGE TELECOM/A+WIREL	ADVANTAGE TELECOM: 03/2020	04/23/2020	2,328.89
23445	ALLCONNECTED, INC.	MONTHLY BACK UP CLOUD SER	04/23/2020	210.00
23447	STEPHANIE ANA	S.ANA: REFUND ADMIN FEE PERI	04/23/2020	25.00
23450	JENNIFER BLAIR	J.BLAIR: PROCESSING FEE REFU	04/23/2020	25.00
23452	DAVID M. BROWN	D.BROWN: PVRPD AG ARTICLE/O	04/23/2020	50.00
23454	CENTERS FOR FAMILY HEALTH	CENTERS FOR FAMILY HLTH: ME	04/23/2020	75.00
23458	TERRE DOWNEY	T.DOWNEY: REFUND FOOD TRUC	04/23/2020	3.75
23459	SHAUNA DYE	S.DYE: REFUND FOOD TRUCK FE	04/23/2020	3.75
23461	C FARNAULT	C.FARNAULT:REFUND FOOD TRU	04/23/2020	3.75

Check No.	Vendor/Employee	Transaction Description	Date	Amount
23463	HEATHER FOWLER	H.FOWLER: PROCESSING FEE REI	04/23/2020	25.00
23464	TANYA GASPAR	T.GASPAR:REFUND MSA SOCCER	04/23/2020	4.00
23465	VICTORIA GOLDBERG	V.GOLDBERG: REFUND FOOD TR	04/23/2020	3.75
23466	LILIBETH GONZALEZ	L.GONZALEZ: REFUND FOOD TRI	04/23/2020	3.75
23468	NADIA GRAY	N.GRAY: REFUND FOOD TRUCK I	04/23/2020	3.75
23469	ERIN HAVEN	E.HAVEN: REFUND MSA SOCCER	04/23/2020	4.00
23470	CARINNE HAWLEY	C.HAWLEY: REFUND RENTAL FEI	04/23/2020	25.00
23471	DEANNA HEISSERER	D.HEISSERER: REFUND MSA SOC	04/23/2020	8.00
23472	DAVID HERZOG	D.HERZOG: REFUND FOOD TRUC	04/23/2020	3.75
23473	JEFF HILLER	J.HILLER: REFUND 'ART IN THE P	04/23/2020	3.75
23474	H JACKSON	H.JACKSON: REFUND FOOD TRU	04/23/2020	3.75
23475	KONICA MINOLTA	KONICA MINOLTA: BIZHUB C558	04/23/2020	857.17
23476	AYAKO KUJIRAOKA	A.KUJIRAOKA: PROCESSING FEE	04/23/2020	25.00
23478	JAMES PARK	J.PARK: REFUND FOOD TRUCK FI	04/23/2020	3.75
23479	QUADIENT FINANCE USA INC.	QUADIENT FINANCE: POSTAGE	04/23/2020	500.00
23480	ERIKA RAMOS	E.RAMOS: REFUND RENTAL FEE :	04/23/2020	25.00
23481	ARIANNA RICO	A.RICO: REFUND RENTAL FEE PE	04/23/2020	25.00
23483	NORMA SANCHEZ	N.SANCHEZ: REFUND RENTAL FE	04/23/2020	25.00
23484	LYNDA TJARKS	L.TARKS: REFUND RENTAL FEE P	04/23/2020	50.00
23485	T TOLMACSI	T.TOLMACSI: REFUND FOOD TRU	04/23/2020	4.50
23486	G VALENCIA	G.VALENCIA: REFUND FOOD TRU	04/23/2020	3.75
23487	ALBERTO VILANOVA	A.VILANOVA: PROCESSING FEE F	04/23/2020	25.00
23489	DARYL WALLS	D.WALLS: REFUND MSA SOCCER	04/23/2020	4.00
23490	EVELYN WANG	E.WANG: REFUND RENTAL FEE #.	04/23/2020	25.00
23491	XYLINA WILSON	X.WILSON: REFUND RENTAL FEE	04/23/2020	25.00

Total for Department: 05 Administration

50,605.42

Total for Fund:10 General Fund

424,210.92

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 20 Assessment Fund				
Department: 00 Non Departmentalized				
23385	BRIGHTVIEW LANDSCAPE SERVI	LANDSCAPE MAINTENANCE PV1	04/09/2020	26,383.87
23418	NATURAL GREEN LANDSACAPES	LANDSCAPE MAINTENANCE MA	04/09/2020	15,615.08
23451	BRIGHTVIEW LANDSCAPE SERVI	BRIGHTVIEW: MONTHLY LANDS	04/23/2020	26,383.87
Total for Department: 00 Non Departmentalized				68,382.82
Total for Fund:20 Assessment Fund				68,382.82

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 30 Park Dedication Fund				
Department: 00				
0	US BANK	US BANK: CALCARD CHARGES	04/24/2020	95.65
23430	SBS CORPORATION	SBS: REMODEL AQUATIC CTR SH	04/09/2020	214,834.21
23448	B & B DO IT CENTER	B&B: PAINT & SUPPLIES FOR PVA	04/23/2020	442.67
Total for Department: 00				215,372.53
Total for Fund:30 Park Dedication Fund				215,372.53

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Grand Total		707,966.27

**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: June 3, 2020

SUBJECT: FINANCE REPORT APRIL 2020

SUMMARY

Staff is presenting the District's financial report for Fund 10 General Fund, Fund 20 Assessment District Fund and Fund 30 Park Dedication Fund (Quimby Fees) for the month of April 2020 with a prior year comparison.

ANALYSIS OF COMPARATIVE FINANCIAL THROUGH APRIL 30, 2020

Attached you will find the District's Statements of Revenues and Expenditures for the period of July 1, 2019 through April 30, 2020 with a year-to-date comparison for the period of July 1, 2018 through April 30, 2019. The percentage rate used for the 2019-2020 fiscal year budget is 84% for Period 10 of the fiscal year.

REVENUES

Total revenue for the 10th month ending April 30, 2020 for Fund 10 (General Fund) has an overall increase of \$378,804. Most of the increase is due to 1) Property Tax Apportionment increase over prior year (\$307,517) and 2) Hill Fire 2018 (\$107,360). When analyzing the General Fund financials, you will notice that for the month of April, the District only brought in \$15,928 (excluding Tax Apportionment of \$2,917,940) in revenue. This was due to the Coronavirus (COVID-19) which has created a worldwide pandemic.

Total revenue for the 10th month ending April 30, 2020 for Fund 20 (Assessment District) is at 98% of budget with both December and April tax apportionments being recorded.

Period 10 for Fund 30 (Park Dedication Fee) interest earnings notifications are only received quarterly from Ventura County Pool. The \$7.50 showing activity for the month of April is the interest earned on the smaller account at Pacific Western Bank.

EXPENDITURES

Personnel expenditures have increased by \$57,730 for FY 2019-2020 in comparison to personnel expense for the same period as last year. This increase is due to increases in 1) Full Time Wages (\$165,791) and 2) PERS Unfunded Liability (\$30,604) and decreases in 1) Workers Comp (\$78,880) and 2) Part-Time Wages (\$70,400).

Service and Supply expenditures for Fund 10 have increased \$468,450 in comparison to the same period as last year. This is due to 1) Hill Fire (\$331,090), 2) Water (\$78,556) and 3) COVID-19 Refund (\$72,035), along with other various accounts. The line item titled COVID-19, numbered #8112, reflects the year to date refunds the District has had to refund for rentals, classes, programs, and events due to the pandemic. Line 6321 titled COVID-19 supplies reflect the current amount spent as it relates to cleaning and sanitization supplies due to the pandemic.

Fund 20 is at 80% in Personnel and 88% in Services and Supplies with the increase in Services and Supplies primarily due to Contracted Landscaping Services.

Fund 30 Services and Supplies is at 0.0% in expenses.

Capital projects for fiscal year 2019-2020 are currently underway, including the Community Center Marquee which was approved at the May board meeting for Fund 10. Other projects budgeted to Fund 30 Capital are also under way and include the Pleasant Valley Aquatic Center Restroom and Shower Remodel and the PV Fields Injector.

FISCAL IMPACT

Overall, the District is under the approved budget for Fund 10 by almost 6%. Fund 20 overall is over budget by 4%. Staff is constantly reviewing ways to make the District run effectively and efficiently while staying within the approved budget, during these most difficult days with the pandemic.

RECOMMENDATION

It is recommended the Board review and approve the Financial Statements for April 30, 2020 for Fund 10, Fund 20, and Fund 30.

ATTACHMENTS

- 1) Financial Statement of Revenues and Expenditures as of April 30, 2020 Fund 10
(3 pages)
- 2) Financial Statement of Revenue and Expenditures as of April 30, 2020 Fund 20
(1 page)
- 3) Financial Statement of Revenue and Expenditures as of April 30, 2020 Fund 30
(1 page)

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

REVISED FUND 10

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	\$ -	\$ 243,610.00	\$ 250,532.00	\$ 250,532.00	\$ -	100.00%
PERS Unfunded Liability	6170	\$ -	\$ 318,714.00	\$ 349,318.00	\$ 348,560.00	\$ (758.00)	100.22%
Personnel		\$ 347,086.39	\$ 3,494,037.82	\$ 3,551,768.24	\$ 4,718,472.00	\$ 1,166,703.76	75.27%
YTD Comparison				\$ 57,730.42			
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%**

REVISED FUND 10

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,Phlll,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%**

REVISED FUND 10

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 SpringvilleTennis	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 Pairting 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	\$ 6,059,832.30	\$ 6,586,012.92	\$ 8,126,566.00	\$ 1,540,553.08	81.04%
YTD Comparison				\$ 526,180.62			

**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	AML 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	

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Lanny Binney, Recreation Supervisor

DATE: June 3, 2020

SUBJECT: Community Service Organization Report

SUMMARY

In December 2019 the Board of Directors approved the General Use Policy stating “Community Service Organizations are groups whose memberships are open to the public, whose primary purpose is to serve the needs of the Pleasant Valley Recreation & Park District community as designated by the District Board. Community Service Organizations must be based within the Pleasant Valley Recreation & Park District boundaries. Approved Community Service Organizations shall enter into a Memorandum of Understanding with the District which shall govern the Organization’s relationship with the District. To receive the benefits afforded by this classification, Community Service Organizations shall submit on an annual basis an organizational file to be approved by the District Board of Directors which shall include a report on Organization business and financial condition.”

BACKGROUND

Prior to 2004, the Community Service Organizations would provide the District with an Annual Update form, Financial Statement, certificates of insurance and Bylaws and provide a presentation of their year as part of the request to be renewed as a Community Service Organization each year. Since that time, each Organization has provided the District with an Annual Update and completed a presentation as a Community Service Organization without having to be approved by the Board of Directors.

Since 2008, the District has expanded sports facilities to include Pleasant Valley Fields (2010) and renovations at Freedom Park (2013). During this time period, each Community Service Organization would sign a community service organization agreement. Over the past four years additional standards/rules have been developed and discussed with each group but had not been included in the annual Community Service Organization agreement. Due to the changes in Ordinance 8, the General Use Policy as well as updated State of California laws, in 2019 the District had the Community Service Organizations sign a written agreement and provide supporting documents in accordance to District policies and State of California laws.

ANALYSIS

The Community Service Organizations provide a service for the community that would otherwise be offered by the District. To be a recognized Community Service Organization, a group must: be a non-profit 501(c)3 or 501(c)4 IRS status, complete a Community Service Organization application, have membership open to the public and whose primary purpose is to serve the Pleasant Valley Recreation & Park District community, and be based within the Pleasant Valley Recreation and Park District boundaries. An organizational file must be completed and approved on an annual basis by the District’s Board of Directors to receive the priority and fees of this

classification. The Community Service Organizations provide the District with a signed Agreement, Certificate of Insurance, field and facility use, Concussion and Other Head Injury compliance, background screening, and other supporting documents to complete the Community Service Organization packet.

The current organizations provide a variety of youth sports for the community with District support by providing fields and facilities, owned by the District and the use of the Pleasant Valley School District by way of a Joint Use Agreement.

The Community Service Organizations that are being approved at this meeting are the Camarillo Girls Softball Association and Camarillo Youth Basketball Association. Included in the packet are each of the spring sports' Annual Update document, IRS Form 990, and the Organization's Bylaws.

FISCAL IMPACT

There is no Fiscal Impact at this time.

RECOMMENDATION

It is recommended that the Board of Directors approve the following Community Service Organizations: Camarillo Girls Softball Association and Camarillo Youth Basketball Association.

ATTACHMENTS

- 1) Camarillo Girls Softball Association (36 pages)
- 2) Camarillo Youth Basketball Association (58 pages)

**PLEASANT VALLEY RECREATION & PARK DISTRICT
COMMUNITY SERVICE ORGANIZATION ANNUAL UPDATE FORM**

NAME OF ORGANIZATION: CAMARILLO GIRLS SOFTBALL ASSOCIATION

A representative from your Organization must attend the following PVRPD Board Meeting on:
Wednesday, June 3, 2020 at 6:00pm at the City of Camarillo Council Chambers (601 Carmen Dr.)

OFFICERS	NAME	ADDRESS	PHONE
President	<u>JOHN HANSEN</u>	<u>14161 LA COLUMBIA CIR CAM CA 93022</u>	<u>805 499 6392</u>
Vice President	<u>DANIEL CAGNER</u>	<u>5335 MORNINGSIDE CIR CAM CA 93022</u>	<u>805 603 0346</u>
Treasurer	<u>LOREL BANKS</u>		
Secretary	<u>HEAVEN SIMONE</u>		<u>805 910 973</u>

Number of participants last year: Primary Season: 293 Secondary Season: —
 Projected number of participants in upcoming year: Primary Season: 300 Secondary Season: —

What day and time are Board Meetings held? Day: TUESDAYS Time: 7 PM
 Address where Board Meetings are held? 4801 MISSION OAKS BLVD CAMARILLO CA 93012
 Are Board Members elected or appointed? Elected: X Appointed: _____
 When are new Board Members elected? Month: MID APRIL
 When are new Board Members installed? Month: SEPTEMBER

Organization must attach a signed copy of Form 990 (Return of Organization Exempt From Income Tax) and Organization's current Bylaws when submitting this form

Changes Organization has made from previous year:
COVID-19 HAS MADE US CHANGE THE WAY WE HANDLE BUSINESSES AND SELL BALLS IN 2020. WE HOPE TO GET EVERYTHING BACK TO THE "NORMAL" IN 2021.

Please provide any comments for the PVRPD Board of Directors:

**Please complete and return the Annual Update Form by May 15, 2020 to:
 Pleasant Valley Recreation & Park District
 Recreation Supervisor
 1605 E. Burnley Street
 Camarillo, CA 93010
kbinney@pvrpd.org
 Phone: (805) 482-1996**

Submitted By: JOHN HANSEN Signature: 

For calendar year 2017 or tax year beginning Sep 01, 2018 and ending Aug 31, 2019

Name: CAMARILLO GIRLS SOFTBALL ASSOCIATIO EIN: 77-0290627
 Name line 2: _____
 Address: 1605 BURNLEY STREET Telephone No: 805-388-1157
 City, State, and Zip Code: CAMARILLO CA 93010

Email address _____
 Web site address _____
 Fiduciary name, if applicable _____
 Name of officer signing return GREG BANKS
 Title of officer/trustee/fiduciary signing return CFO/TREASURER
 Group exemption number _____
 Check if exemption application is pending
 Accounting method Cash: Accrual: Other: Specify: _____
 List states desired CA

Type of exempt organization:

- Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) (Form 990)
- Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year (Form 990-EZ)
- Private foundation or section 4947(a)(1) nonexempt charitable trust treated as a private foundation (Form 990-PF)
- Exempt organization with unrelated business income (Form 990-T)

Preparer ID: DMG
 Preparer name: DARREN M GOODWIN
 Firm's name: PAT GOODWINS BKKPING & TAX SVC
 Address: 12065 HEACOCK ST
 City, State, ZIP Code: MORENO VALLEY CA 92557

Time in this return: 953 minutes
 Date: 05/13/2020
 PTIN: P00462800
 Self-employed:
 Firm's EIN: 95-0063326
 Phone: 951-247-2315

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2018

Open to Public
Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning Sep 01, 2018, and ending Aug 31, 2019

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization
CAMARILLO GIRLS SOFTBALL ASSOCIATIO

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
605 BURNLEY STREET

City or town State ZIP code
CAMARILLO CA 93010

Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number

77-0290627

E Telephone number

805-388-1157

F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶

I Website: ▶

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ **141,074.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	52,595.	
	2 Program service revenue including government fees and contracts	2		
	3 Membership dues and assessments	3	88,479.	
	4 Investment income	4		
	5a Gross amount from sale of assets other than inventory	5a		
	b Less: cost or other basis and sales expenses	5b		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		
	6 Gaming and fundraising events			
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c Less: direct expenses from gaming and fundraising events	6c			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d			
7a Gross sales of inventory, less returns and allowances	7a			
b Less: cost of goods sold	7b			
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c			
8 Other revenue (describe in Schedule O)	8			
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	141,074.		
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10		
	11 Benefits paid to or for members	11		
	12 Salaries, other compensation, and employee benefits	12		
	13 Professional fees and other payments to independent contractors	13	875.	
	14 Occupancy, rent, utilities, and maintenance	14	10,584.	
	15 Printing, publications, postage, and shipping	15		
	16 Other expenses (describe in Schedule O)	16	125,636.	
17 Total expenses. Add lines 10 through 16	17	137,095.		
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,979.	
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	91,176.	
	20 Other changes in net assets or fund balances (explain in Schedule O)	20		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	95,155.	

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2018)

BCA

Part II Balance Sheets. (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	91,176.	95,155.
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	91,176.	95,155.
26 Total liabilities (describe in Schedule O)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	91,176.	95,155.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III.

What is the organization's primary exempt purpose? **SEE STATEMENT 2**
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 THROUGH SOFTBALL GAMES TO INSTILL THE YOUTH OF THIS COMMUNITY WITH GOOD SPORTSMANSHIP, HONESTY AND LOYALTY GOOD AND ETHICAL ADULTS (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	137,095.
29 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses. (add lines 28a through 31a)	32	137,095.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
TOM DE LA CERDA PRESIDENT	Hr/WK		0	
KWINN KNIGHT VICE PRES	Hr/WK		0	
GREG BANKS CFO/TREASURER	Hr/WK		0	
JULIE JOHNSON SECRETARY	Hr/WK		0	
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V.

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.		X
35 a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O.		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III.		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N.		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved. ▶ 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9. ▶ 39a		
b	Gross receipts, included on line 9, for public use of club facilities. ▶ 39b		
40 a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. ▶		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		X
41	List the states with which a copy of this return is filed. ▶		
42 a	The organization's books are in care of ▶ GREG BANKS Telephone no. ▶ 805-388-1157 Located at ▶ 1605 BURNLEY city CAMARILLO st CA ZIP + 4 ▶ 93010		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	Yes	No
			X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: ▶		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here. ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43		
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
c	Did the organization receive any payments for indoor tanning services during the year?		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions.		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. Yes No
46 X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. Yes No
47 X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. 48 X

49 a Did the organization make any transfers to an exempt non-charitable related organization? 49a X

b If "Yes," was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name NONE				
Title	Hr/WK			
Name	Hr/WK			
Title	Hr/WK			
Name	Hr/WK			
Title	Hr/WK			
Name	Hr/WK			
Title	Hr/WK			

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name NONE		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A. Yes No
X

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer: GREG BANKS Date: 05/13/2020
 Type or print name and title: CFO/TREASURER

Paid Preparer Use Only Print/Type preparer's name: DARREN M GOODWIN Preparer's signature: Date: 05/13/2020 Check if self-employed PTIN: P00462800
 Firm's name: PAT GOODWINS BKKPING & TAX SVC Firm's EIN: 95-0063326
 Firm's address: 12065 HEACOCK ST MORENO VALLEY CA 92557 Phone no.: 951-247-2315

May the IRS discuss this return with the preparer shown above? See instructions. Yes No
X

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2018

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

CAMARILLO GIRLS SOFTBALL ASSOCIATIO

Employer identification number

77-0290627

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations:
 - g Provide the following information about the supported organization(s):

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2018

BCA

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		42240.	44775.	43398.	45470.	175883.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose		89903.	100742.	121032.	95604.	407281.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5		132143.	145517.	164430.	141074.	583164.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						583164.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6		132143.	145517.	164430.	141074.	583164.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)		132143.	145517.	164430.	141074.	583164.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	100.00%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	100.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	0.00%

- 19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

CAMARILLO GIRLS SOFTBALL ASSOCIATIO

Employer identification number

77-0290627

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service
Name of the organization

Employer identification number

CAMARILLO GIRLS SOFTBALL ASSOCIATIO

77-0290627

CAMARILLO GIRLS SOFTBALL

EXPENSES RELATED TO THE DAILY OPERATIONS OF GIRLS SOFTBALL

IN CAMARILLO CALIFORNIA

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2018, or fiscal year beginning Sep 01, 2018, and ending Aug 31, 2019

▶ Do not send to the IRS. Keep for your records.

▶ Go to www.irs.gov/Form8879EO for the latest information.

2018

Department of the Treasury
Internal Revenue Service

Name of exempt organization: CAMARILLO GIRLS SOFTBALL ASSOCIATIO Employer identification number: 77-0290627

Name and title of officer: GREG BANKS CFO/TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	<u>141,074</u>
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize PAT GOODWINS BKKPING AND TA to enter my PIN: 90627 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature: _____ Date ▶ 05/13/2020

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 33152731336
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature: _____ Date ▶ 05/13/2020

**ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**



Camarillo Girls Softball Association

2019-2020 By Laws

Board Approved – December 2019

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1. 2019-2020 CGSA By Laws

1.1. Name

1.1.1. Self

The name of this organization shall be the Camarillo Girls Softball Association, hereinafter referred to as the CGSA, a volunteer, non-profit service organization as licensed by the State of California.

1.1.2. Outside Organizations

The conditions and stipulations required for the outside organization status of the CGSA are that it be a volunteer, non-profit organization licensed by the State of California and that it meet the requirements of the Bylaws, rules and regulations of the CGSA.

1.2. Objective

1.2.1. Primary

The primary objective of the CGSA shall be to implant firmly in the youth of the community the ideals of good sportsmanship, honesty, loyalty, courage, reverence, and softball so that they may be better, stronger, and happier youths who will develop into ethical, clean, healthy adults.

1.2.2. Means of Achievement

The objective will be achieved by providing supervised softball programs. The attainment of exceptional skill or the winning of games shall be secondary to the prime goal of molding future ethical adults.

1.2.3. Conduct Required

In consonance with the above stated objectives, it shall be the goal of all members of this organization to conduct themselves in an exemplary manner:

1. Umpires shall be guided by the Umpires Code of Ethics.
2. Players shall be guided by the Players Code of Conduct.
3. All members of CGSA shall be guided by these Bylaws, and most importantly, common sense in conducting themselves in such a manner as to bring credit upon themselves as well as to the program. Emotional conduct (clapping, yelling, etc.) which praises good plays or demonstrates positive attitudes is encouraged, whereas conduct which stresses negative attitudes is unacceptable and should be corrected immediately. Examples of the latter are:
 - a. Publicly finding fault with umpires, managers, or any other individual who is attempting, to the best of his or her ability to make this program effective. Constructive criticism is acceptable when submitted through the proper channels.
 - b. Harassing batters, pitchers or any other participant.
 - c. Instructing players to take any action that would be considered unethical or unsportsmanlike.
 - d. As a spectator, addressing players by name or position for the purpose of harassing or coaching said player.

1.3. Boundaries

1.3.1. Regular Season

During regular season competition including playoffs, the boundaries of the CGSA shall be identical to the boundaries of the Pleasant Valley Recreation and Park District, hereinafter known as the PVR&PD.

1.4. Membership

1.4.1. Youth

Any youth who lives within the CGSA boundaries as defined in Section 1.3 A shall be eligible to participate in regular season competition and shall participate in post-season tournament play so long as each youth meets the requirements set forth in the Bylaws.

1.4.2. Outside Organizations

Any organization outside the boundaries of the CGSA as defined in Section 1.3 may participate in the CGSA program for the current year, provided that it receives approval from the CGSA Board of Directors, and abides by the Bylaws, rules and regulations of the CGSA.

1.4.3. Parents

Parents or legal guardians of all youth participating in the CGSA program and residing within the boundaries of the CGSA as defined in Section 1.3 of this document shall be considered active and voting members of the general membership. The votes are limited to two (2) votes per family.

1.4.4. Other Adults

Other adults who show sufficient interest to participate in the CGSA program may be members of the CGSA general membership if approved by the CGSA Board of Directors.

1.5. Government

1.5.1. Supervision

The government of the CGSA shall be under the supervision of the Board of Directors.

1.5.2. Officers

The Board of Directors shall consist of the following officers:

1. President
2. Vice President

3. Secretary
4. Treasurer
5. Director of Rules and Umpires
6. Director of Commissioners
7. Director of Players
8. Director of Equipment
9. Director of Fields
10. Director of Team Parents
11. Director of Tournaments and Scheduling
12. Director of Player Development
13. Director of Snack Bar

The following Committee Members may exist at the board's discretion:

1. Web Master
2. Legal Advisor
3. Accountant

1.5.3. Officer Eligibility

Any adult member of the CGSA in good standing shall be eligible to hold office on the Board of Directors.

1.5.4. Nomination of Board Members

Candidates of nomination may be submitted by current Board Members and/or general membership to the Board of Directors prior to the general meeting held in the second quarter of each calendar year.

1.5.5. Officer Election and Term

The Board of Directors for the coming year shall be elected by a majority vote on the last day of the regular season and shall take office on the first day of September. They will work with the existing Board until the end of August to ensure a smooth transition. Candidates shall be elected to a specific office on the Board for a one-year term. In case no candidate gets a majority of the votes cast, a runoff shall be held between the two candidates receiving the highest number of votes.

1.5.6. Outside Organization's Officer

In matters of common interest of the CGSA and its outside organizations, the Board of Directors shall consist of those officers identified in Section 1.5.2 and representatives

from the outside organizations. The number of the representatives from the outside organizations shall be determined by the CGSA Board of Directors identified in Section 1.5.2 to be proportionate to the outside organization's youth participation in the CGSA program the previous year. Matters of common interest are identified in Section 1.1 of the Bylaws.

1.5.7. Officer Limitations

Board members may manage or coach, however, when a Board member does manage or coach, he or she may not participate or vote on matters before the Board pertaining to the division in which he or she is managing or coaching. No exceptions to this rule will be allowed, except the President breaking a tie.

1.6. Duties of The Board of Directors

1.6.1. General

The Board of Directors shall enter into the performance of its duties on the first of September and each member shall continue in office until his or her successor has been duly elected and seated. The Board of Directors shall have the power to appoint such committees, as it deems necessary and to delegate such power to these committees as the Board shall deem advisable. The standing committees shall be under the general supervision of the Vice-President. The Board shall have the power, by a two-thirds vote of those present at any regular or special meeting to discipline, suspend, remove or replace any officer, committee member or member of the CGSA. The Board shall be empowered to:

1. Establish policies of the CGSA.
2. Establish budget requirements and control of the disbursement of all funds.
3. Provide for the collection of revenue to support the program.
4. Provide, in cooperation with the Pleasant Valley Recreation & Park District, playing facilities and equipment.
5. Establish standards of player and managerial behavior.
6. Prepare proposed amendments to these Bylaws.

7. Adopt administrative and playing rules for each of the constituent divisions in the CGSA, including approval or rejection of proposed changes thereto.
8. Manage the affairs of the CGSA, including such things as organization of the divisions each year and establishment of playing schedules.
9. Manage the property, which is assigned to the CGSA by the PVR&PD.
10. Submit monthly expenditures and forecast of expenditures to the treasurer.
11. Contribute to all playing seasons including: Spring, All Star, and Fall Ball

1.6.2. President

The President shall preside at all meetings of the CGSA at which her or she is present, and shall be the CGSA Executive Officer. Subject to the control of the Board, the President shall be responsible for the general supervision, direction and control of the business and affairs of the CGSA, and shall have the general powers and duties of management usually vested in the office of President, except where such duties and powers are specifically vested in another office herein. It shall be the duty and responsibility of the President to call general meeting of the CGSA and meeting of the Board.

1.6.3. Vice President

The Vice-President shall preside in the absence of the President, shall work with other officers and committee chairpersons and is an ex-officio member of all standing committees. As Director of Sponsorship and Publicity, the Vice-President will promote the immediate and future plans, goal and goodwill of the CGSA to the community; will ensure that notices and releases of the CGSA activities to the media are timely and in such a manner as to allow maximum participation by the community with particular attention to sponsors of CGSA teams and activities, and shall carry out such other duties or tasks as shall be assigned by the President of the Board of Directors.

1.6.4. Secretary

The Secretary shall keep an accurate book of minutes of all meetings, both general and of the Board of Directors, to show specifically the names of those present at Board meetings, the number of members present at general meetings, the proceedings of such meetings, and vote tallies (including how taken and tallied). The Secretary will provide a copy of the unapproved minutes to each Board member within five days after subject meeting upon request from a Board member, or they will be handed out at the next

regularly scheduled Board meeting. The Secretary shall be the official custodian of the CGSA Bylaws. The Secretary shall prepare and correspond in the name of the CGSA as requested by the President or the Board of Directors. Only the President and the Secretary may sign correspondence in the name of the CGSA without prior approval of the Board. The Secretary shall carry out such other duties and tasks as may be assigned by the President or the Board of Directors.

1.6.5. Treasurer

The Treasurer shall prepare the annual budget and shall submit this budget to the Board of Directors for approval. Shall keep and maintain or cause to be kept and maintained an adequate and correct account of the properties and business transactions of the CGSA, with such depositories as shall be designated by the Board. The Treasurer shall disburse the funds of the CGSA in such a manner as may be ordered by the Board and shall render to the President, whenever it is requested by the Board, an account of all transactions as Treasurer and of the financial condition of the CGSA. The Treasurer shall submit a summary financial report at each regular meeting and beginning one month prior to the start of league play shall submit a monthly forecast of expenditures. The Treasurer shall perform such other, duties and tasks as may be assigned by the President or Board of Directors. Treasurer is responsible for ensuring that the proper papers are filed with State and Federal agencies in a timely manner.

1.6.6. Director of Commissioners

The Director of Commissioners shall be responsible for the organization and conduct of the affairs of the constituent divisions. The Director shall meet with the Division Commissioner and managers of the various divisions to prepare and submit to the Director of Rules and Umpires any proposed changes to the existing rules pertaining to the division's activities within four weeks subsequent to the last game of the season. This meeting shall be co-chaired by the incoming and outgoing Directors. The Director shall call for the organization and selection of officials to operate the divisions. The Director of Commissioners shall represent the Board in the insistent demand upon Division Commissioner and managers that their conduct be exemplary and in the best interest of the youth participating and shall have responsibility for obtaining managers for teams in the several divisions in cooperation with the Director of Commissioners. Also, with the Director of Commissioners, the Division Commissioner shall have jurisdiction in matters of managerial assignment and conduct. The Director of Commissioners shall carry out such other duties and tasks as assigned by the President or Board of Directors.

1.6.7. Director of Rules and Umpires

The Director of Rules and Umpires shall be responsible for the preparation of Bylaws, Administrative and Playing Rules, shall be chairperson of the Protest Board, and shall supervise the umpiring staff. The Director of Rules and Umpires shall carry out such other duties and tasks as may be assigned by the President or the Board of Directors.

1. Bylaws and Administrative & Playing Rules preparation. The Director of Rules and Umpires shall not only be responsible for the preparation of the Bylaws and Administrative and Playing Rules, including changes thereto, but shall also present the Bylaws and Administrative and Playing Rules to the Board of Directors for approval, and shall ensure that the Bylaws and Administrative & Playing Rules specifically cover the following:

- a. Guidelines for outside organizations
- b. Guidelines for Division Commissioners, managers, and coaches
- c. Assignment of players to teams
- d. Accepting teams from outside organizations
- e. Replacement, reassignment, and disciplining or transferring of players
- f. Practice and game schedule policy
- g. Division championship determination.
- h. Protest policy
- i. Selection of tournament teams, managers, and coaches
- j. Parental responsibilities
- k. Eligibility criteria for players
- l. Rules of play
- m. Playing requirements
- n. Tournament rules

2. Protest Board Chairperson

The Director of Rules and Umpires shall be responsible for the interpretation of rules of the constituent divisions, and shall sit as Chairperson of the Protest Board (See Section 1.7 of the CGSA Administrative Rules).

3. Umpire Supervisor

The Director of Rules and Umpires will establish and maintain close and clear cut communications between the umpiring staff and the CGSA, and shall be responsible to ensure that the following are accomplished:

- a. Umpires are obtained for all games scheduled by the CGSA.

- b. Any reasonable request for improvement of the umpiring staff will, with the cooperation of the Director of Commissioners, Division Commissioners and managers, be taken into consideration.
- c. Preparation and submittal to the Board for approval of a master plan for obtaining, training, scheduling and paying umpires for tournament play as well as regular season play. This plan should be submitted to the Board prior to the first general meeting of the new calendar year, which is normally held in January.

1.6.8. Director of Players

The Director of Players shall advertise the registration of players in cooperation with the Vice-President sufficiently prior to the season activity, shall supervise the work of the commissioners of the individual divisions in cooperation with the Director of Commissioners, and shall carry out such other duties as may be assigned by the President or the Board of Directors. The Director of Players working with the Director of Commissioners and the Division Commissioner shall specifically do the following:

- 1. Establish try-out schedules and criteria.
- 2. Supervise the assignment of players to teams.
- 3. Assist in formulating agreements for inter-division transfer of players subject to the approval of the Director of Commissioners(s) involved. The transfer of any player should be made in the best interest of the player.
- 4. Submit to the Board for approval a master plan covering the above three subparagraphs. This plan should be submitted to the Board prior to the first general meeting of the new calendar year, which is normally held in January.

1.6.9. Director of Equipment

The Director of Equipment shall have complete responsibility for all playing equipment owned by the CGSA, shall determine the equipment requirements, obtain bids for submission to the Board of Directors for purchases, shall inventory and store the equipment during the off-season and will insist upon proper maintenance and repair. The Director of Equipment will function with the Director of Commissioners and the commissioner of each division to provide, distribute and collect the equipment necessary to function in that division, and shall carry out such other duties as may be assigned by the President or the Board of Directors.

1.6.10. Director of Fields

The Director of Fields shall be responsible for the playing facilities and field maintenance equipment used by the CGSA. In cooperation with the commissioners of the individual divisions, the Director of Fields will organize these representatives to ensure that playing fields are properly marked, cared for, kept safe and clean, and shall prepare rules for the care and safety of the fields to the Director of Rules and Umpires to be incorporated in the Bylaws when approved by the Board of Directors. Aforementioned rules for the care of the fields and the safety of the players shall be submitted at least four weeks prior to the first game of the season.

1.6.11. Director of Team Parents

The head team parent shall organize and preside over the Team Parent Meeting (usually held in February). Director of Team Parents shall supervise the efforts of the individual team parents, organize fund raising efforts, contact and arrange for photographer for team and individual photos, and shall carry out such other duties and tasks as may be assigned by the President or the Board of Directors.

1.6.12. Director of Tournaments and Scheduling

The Director of Tournaments and Scheduling as directed by the Director of Players, shall be responsible for preparing game schedules for the divisions of the CGSA, acting in cooperation with the Director of Commissioners. The Director of Tournaments and Scheduling shall submit to the Board of Directors for approval, and shall provide to the Director of Commissioners, Division Commissioners, and Vice-President copies of the approved schedules no later than one month prior to the opening game, unless excused by the Board of Directors due to unavoidable circumstances. Director of Tournaments and Scheduling will also be responsible for the scheduling of the All-Stars tournament, and shall carry out such other duties as may be assigned by the President or the Board of Directors.

1.6.13. Director of Player Development

The Director of Player Development shall be responsible for facilitating player development programs and scheduling time and place for such events, in cooperation with the Director of Fields, who will ensure that playing fields are reserved, properly marked, cared for, kept safe and clean. The Director of Player Development shall also work with and the Director of Tournaments and Scheduling to insure that there are not any scheduling conflict with regular season play. Director of Player Development shall also carry out such other duties as may be assigned by the President or the Board of Directors.

1.6.14. Director of Snack Bar

The Director of Snack Bar shall be responsible for the organization and conduct within the snack bar facility. Shall obtain all applicable certifications (Temporary Food Facility – TFF), County Health Permits, and negotiated contracts with vendors that meet PVRPD criteria within the CSG agreement. The Director is in charge of purchasing, scheduling, and sales for the Mission Oaks snack bar during the Fall, Spring and All-Star seasons. Shall maintain full accounting for sales, purchases and hired help financials. Shall keep a full record of all receipts, deposit/withdraw slips for the snack bar bank account. Ensure snack bar is fully functional during all game dates and hours. The Director shall provide a signup schedule for volunteers to work snack bar shifts. Ensure all volunteers are 16 years of age or older per PVRPD CSG agreement. The Director shall provide a monthly update on snack bar facility at board meeting to include (sales, purchases and payouts). The Director shall carry out such other duties and tasks as may be assigned by the President or the Board of Directors.

1.7. Committees and Committee Responsibilities

Standing committees shall be the following or combinations thereof and shall be appointed by the Board of Directors as required to fulfill the objectives and goals of the CGSA. The Chairperson of each standing committee shall have such other powers and perform such other duties as may be prescribed by the Board of Directors.

1.7.1. Publicity Committee Chairperson

The Chairperson, as directed by the Vice-President, will publicize the game results, programs, schools, meetings, clinics and player registrations. The Chairperson will meet and maintain liaison with scorekeepers in the several divisions and organize their efforts to ensure that results of games and important items are furnished promptly to newspapers and other media.

1.7.2. Scorekeeper Committee Chairperson

The Chairperson, as directed by the Director of Rules and Umpires, shall be the CGSA Chief Scorekeeper and shall conduct a scorekeeping school for all prospective scorekeepers. It shall be the Chairperson's duty to ensure that all scorebooks are kept in proper order and that all necessary statistics are kept up to date.

1.7.3. Constitution and Bylaws Committee Chairperson

The Chairperson, as directed by the Director of Rules and Umpires, shall be responsible for assessing the pros and cons of every recommended constitution or Bylaw change referred to the committee, preparing approved changes for incorporation into the Constitution or Bylaws, presenting all finding to the Board of Directors, and maintaining the CGSA Constitution and Bylaws master set.

1.7.4. Directory Chairperson

The Chairperson as directed by the Director of Players shall be responsible for maintaining a current directory of players, and interested adults for use in record keeping and mailings.

1.7.5. Protest Board Chairpersonship

The Director of Rules and Umpires shall serve as Chairperson of the Protest Board, which will make a ruling on all game protests. The other members of the Protest Board will be the Director of Commissioners, the appropriate Division Commissioner, and the President.

If the Director of Rules and Umpires cannot facilitate the protest meeting, the President shall appoint someone to facilitate the protest meeting.

Selection Committee is formed by the Director of Commissioners and shall consist of a variety of divisional board members.

1.7.6. Select Team Committee

The Select Committee is comprised of the CGSA President or his/her designee, the CGSA Directory of Commissioners, CGSA Director of Players, and 2 at-large members with at least 2 years of CGSA All Stars coaching experience. The CGSA Board of Directors will appoint the 2 at-large members.

1.7.7. All Star Committee

The All Star Committee is comprised of the CGSA President or his/her designee, the CGSA Directory of Commissioners, CGSA Director of Players, CGSA Director of Scheduling / Tournaments and 2 at-large members with at least 2 years of CGSA All Stars coaching experience. The CGSA Board of Directors will appoint the 2 at-large members.

1.7.8. Other Committees

The Board of Directors has the authority to appoint such other standing or ad hoc committees, as it deems necessary to conduct the affairs of the CGSA.

1.8. Meetings

1.8.1. Elections Meeting

The Board of Directors shall schedule a general meeting during the second quarter of each calendar year to elect officers for the next year and to receive recommendations from the general membership for consideration by the newly elected Board.

1.8.2. Planning Meeting

The Board of Directors shall schedule a general meeting during the first quarter of each calendar year to present plans for the coming year.

1.8.3. Other Meetings

The President, with approval of the Board, will schedule any other general meetings that may be required; giving at least a fifteen-day publicized notice prior to such meeting.

1.8.4. Board Meetings

The Board of Directors shall establish its own schedule of meetings as necessary to conduct CGSA business. This schedule will normally include at least one meeting per month.

Notice of Board meeting shall be given at least two days in advance to all members of the Board unless a waiver of such notice has previously been approved.

1.8.5. Quorum

A majority of the members of the Board of Directors shall constitute a quorum at any meeting, and a majority vote of those present shall govern, except when otherwise provided.

1.8.6. Absences

In that regular attendance of all Board members is desirable and necessary for the efficient conduct of business, the following rules pertaining to absences shall apply:

1. A single absence is considered automatically excused.
2. The second consecutive absence may be excused by the President, preferably ahead of time.
3. The third consecutive absence may be excused only by the Board of Directors.
4. After three consecutive absences, the Board of Directors shall take whatever action it deems advisable as empowered in Section 1.6 of the CGSA Bylaws.
5. A pattern of inconsistent attendance may be made a matter for Board action, whether or not absences are consecutive.

1.8.7. Roberts Rules

Roberts Rules of Order shall govern the proceedings of all general meetings, except where there is conflict with these Bylaws.

1.8.8. Other Rules

The Board of Directors may adopt such rules and regulations for the conduct of its meetings and the management of the CGSA as it may deem proper and necessary.

1.9. Organization Policy

1.9.1. Co-Sponsor

The Pleasant Valley Recreation and Park District has, upon annual request, officially co-sponsored the CGSA program.

1.9.2. Status

The Organization shall maintain a non-profit and legally limited status through annual submission to the State of California.

1.10.Financial Policy

1.10.1.Authorization

The Board of Directors shall decide all matters pertaining to the finances of the CGSA, consistent with this Constitution and other applicable limitations. The Board shall direct the expenditure of all funds.

Excess of \$500 need 2 Executive Board Member signatures.

1.10.2.Member Fees

The Board of Directors may, if necessary, require registration fees for membership dues to be collected in order to support the budget requirements of this program. The Board may also collect additional fees from members who do not fulfill their required parental responsibilities, such as snack bar duty. The Board of Directors has added a \$30.00 snack bar fee per player that is to be paid at time of registration. Parents or legal Guardians may get their \$30.00 fee back if they work one (1) snack bar shift per player registered. If someone other than Parent or legal Guardian works said shifts, then that person is paid a \$30.00 snack bar fee and the Parent or legal Guardian forfeits their rights to said monies.

1.10.3.Obligations

The Board of Directors shall maintain sound financial responsibility, and shall incur no obligations except those payable from the funds on hand.

1.10.4.Fiscal Period

The fiscal operating period shall be September 1 to August 31.

1.10.5. Budget

The Treasurer shall create and maintain a budget with expense lines for major cost centers such as Equipment, Uniforms, Fields and Special Projects. The Special Projects line item shall be used to reserve money for upgrades to CGSA facilities or assist Parks and Recreations in updating the playing facilities.

1.10.6. Fundraising

Must be approved by the Board. All checks need to be made out to CGSA. Funds will be paid out by Treasurer.

1.11. Referrals

The Board of Directors or its designated representative shall sit and make final determination on any matter of disagreement, misconduct or questions, which is referred to the body by any member of the Board of Directors.

1.12. Amending Bylaws

1.12.1. Procedure

The Board of Directors by an affirmative vote of a majority of its members may adopt proposed amendments to these Bylaws. These amendments shall be submitted to a meeting of the general membership for ratification. Prior to the meeting, the Board may if it deem expedient, place the proposed amendment in force and operate under such proposed amendment. However, if the amendment is defeated in general meeting, such operation must cease immediately and may not be renewed for one year or until the amendment shall have been reconsidered and ratified by a later general meeting.

1.12.2. Limitation

No amendment to these Bylaws shall be made which places it in substantive conflict with any contained sections without concurrent amendment/submission of those sections.

1.12.3. Preparation

The Director of Rules and Umpires with the advice of the Director of Commissioners, Division Commissioner Commissioners, the Bylaws Committee and other interested parties as deemed advisable, shall prepare a set of Administrative and Playing Rules defining the rules and regulations for the operation of each of the constituent divisions. These rules shall be submitted to the Board for adoption and, upon adoption, shall become an attachment to these Bylaws.

1.12.4.Review

The Bylaws shall be reviewed annually and proposed changes shall be submitted to the Director of Rules and Umpires by the Bylaws Committee, for review and submission to the Board of Directors.

1.12.5.Distribution

These Bylaws, with proposed changes, shall be adopted and distributed annually, not less than one month prior to the first scheduled game.

1.12.6.Method Of Amending

The affirmative vote of a majority of its members shall be required to adopt or change Bylaws.

**PLEASANT VALLEY RECREATION & PARK DISTRICT
COMMUNITY SERVICE ORGANIZATION ANNUAL UPDATE FORM**

NAME OF ORGANIZATION: Camarillo Youth Basketball Association (CYBA)

A representative from your Organization must attend the following PVRPD Board Meeting on:
Wednesday, June 3, 2020 at 6:00pm at the City of Camarillo Council Chambers (601 Carmen Dr.)

OFFICERS	NAME	ADDRESS	PHONE
President	Tony Sheppard	209 Picado Dr Camarillo, CA	805-535-8299
Vice President	Mike Willard	381 East Loop Camarillo, CA	805-302-9693
Treasurer	Mark Schienbein	1183 Via Carranza Camarillo, CA	805-285-5800
Secretary	Terri Barton	4948 Via Fresco Camarillo, CA	508-377-8786

Number of participants last year: Primary Season: 486 Secondary Season: _____
 Projected number of participants in upcoming year: Primary Season: 400 Secondary Season: _____

What day and time are Board Meetings held? Day: Wednesday Time: 6:30pm
 Address where Board Meetings are held? Pleasant Valley Fields - East
 Are Board Members elected or appointed? Elected: X Appointed: _____
 When are new Board Members elected? Month: End of Season, Every April
 When are new Board Members installed? Month: Every May

Organization must attach a signed copy of Form 990 (Return of Organization Exempt From Income Tax) and Organization's current Bylaws when submitting this form

Changes Organization has made from previous year:

During the 2020 season, the Board continued to expend significant efforts in recruitment and filling out leagues with balanced and competitive teams. Near the end of the registration period, the Board targeted recruitment for specific leagues in order to fill teams so players would not be turned away. In order to continue to meet rising costs and lower registrations, the Board did increase registration fees from \$180 to \$200 per player.

Please provide any comments for the PVRPD Board of Directors:

CYBA faces uncertainty with the upcoming season due to uncertainty with COVID. Out of concern for player safety, the 2020 season was canceled during the last week of playoffs.

Please complete and return the Annual Update Form by May 15, 2020 to:

Pleasant Valley Recreation & Park District
 Recreation Supervisor
 1605 E. Burnley Street
 Camarillo, CA 93010
ldbinney@pvrrpd.org
 Phone: (805) 482-1996

Submitted By: Tony Sheppard 5/14/20

Signature: 

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public Go to www.irs.gov/Form990 for instructions and the latest information.

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 06-01-2018, and ending 05-31-2019

- Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: CAMARILLO YOUTH BASKETBALL ASSOCIATION. Doing business as: Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 355 N LANTANA STREET SPC 602. City or town, state or province, country, and ZIP or foreign postal code: CAMARILLO, CA 93010

D Employer identification number: 95-3675813. E Telephone number: (818) 383-3977. G Gross receipts \$ 81,550

F Name and address of principal officer: 355 N LANTANA STREET SPC 602 CAMARILLO, CA 93010

H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527

J Website: N/A

K Form of organization: Corporation Trust Association Other

L Year of formation M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: CYBA PROVIDES AN ATMOSPHERE FOR ENHANCEMENT OF SPORTSMANSHIP, TEAMWORK AND FELLOWSHIP

Table with 2 columns: Description and Amount. Rows include: 2 Check this box if discontinued operations, 3 Number of voting members, 4 Number of independent voting members, 5 Total number of individuals employed, 6 Total number of volunteers, 7a Total unrelated business revenue, 7b Net unrelated business taxable income.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants, 9 Program service revenue, 10 Investment income, 11 Other revenue, 12 Total revenue.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid, 14 Benefits paid to or for members, 15 Salaries, other compensation, 16a Professional fundraising fees, 16b Total fundraising expenses, 17 Other expenses, 18 Total expenses, 19 Revenue less expenses.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets, 21 Total liabilities, 22 Net assets or fund balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer, Date: 2019-08-22, Name and Title: MARK SCHIENBEIN Treasurer

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No. For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2018)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

CYBA PROVIDES AN ATMOSPHERE FOR ENHANCEMENT OF SPORTSMANSHIP, TEAMWORK AND FELLOWSHIP

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
- If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 82,161 including grants of \$) (Revenue \$)

See Additional Data

4b (Code) (Expenses \$) including grants of \$) (Revenue \$)

4c (Code) (Expenses \$) including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O) (Expenses \$) including grants of \$) (Revenue \$)

4e Total program service expenses 82,161

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	No
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 5 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No

Part IV Checklist of Required Schedules (continued)

		Yes	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		No
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		No

<p>2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return</p>	<p>2a 0</p>	
<p>b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note.If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>		<p>2b No</p>
<p>3a Did the organization have unrelated business gross income of \$1,000 or more during the year?</p>		<p>3a No</p>
<p>b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O</p>		<p>3b No</p>
<p>4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?</p>		<p>4a No</p>
<p>b If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</p>		
<p>5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</p>		<p>5a No</p>
<p>b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>		<p>5b No</p>
<p>c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?</p>		<p>5c</p>
<p>6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?</p>		<p>6a No</p>
<p>b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</p>		<p>6b</p>
<p>7 Organizations that may receive deductible contributions under section 170(c).</p>		
<p>a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?</p>		<p>7a No</p>
<p>b If "Yes," did the organization notify the donor of the value of the goods or services provided?</p>		<p>7b</p>
<p>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</p>		<p>7c No</p>
<p>d If "Yes," indicate the number of Forms 8282 filed during the year</p>	<p>7d 0</p>	
<p>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>		<p>7e No</p>
<p>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>		<p>7f No</p>
<p>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</p>		<p>7g No</p>
<p>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</p>		<p>7h No</p>
<p>8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</p>		<p>8 No</p>
<p>9a Did the sponsoring organization make any taxable distributions under section 4966?</p>		<p>9a No</p>
<p>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</p>		<p>9b No</p>
<p>10 Section 501(c)(7) organizations. Enter</p>		
<p>a Initiation fees and capital contributions included on Part VIII, line 12</p>	<p>10a</p>	
<p>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<p>10b</p>	
<p>11 Section 501(c)(12) organizations. Enter</p>		
<p>a Gross income from members or shareholders</p>	<p>11a</p>	
<p>b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)</p>	<p>11b</p>	
<p>12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</p>		<p>12a No</p>
<p>b If "Yes," enter the amount of tax-exempt interest received or accrued during the year</p>	<p>12b</p>	
<p>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</p>		
<p>a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O</p>		<p>13a No</p>
<p>b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans</p>	<p>13b</p>	
<p>c Enter the amount of reserves on hand</p>	<p>13c</p>	
<p>14a Did the organization receive any payments for indoor tanning services during the tax year?</p>		<p>14a No</p>
<p>b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O</p>		<p>14b</p>
<p>15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N</p>		<p>15 No</p>
<p>16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O</p>		<p>16 No</p>

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?		No
8b	Each committee with authority to act on behalf of the governing body?		No
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		No
	b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.		No
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		No
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.		No
13	Did the organization have a written whistleblower policy?		No
14	Did the organization have a written document retention and destruction policy?		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official		No
15b	Other officers or key employees of the organization		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed: _____
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 - Own website
 - Another's website
 - Upon request
 - Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records:

MARK SCHIENBEIN 355 N LANTANA STREET SPC 602 CAMARILLO, CA 93010 (818) 383-3977

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
List all of the organization's current key employees, if any See instructions for definition of "key employee "
List the organization's five current highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
List all of the organization's former officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Table with 6 main columns: (A) Name and Title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional Trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization (W-2/1099-MISC), (E) Reportable compensation from related organizations (W-2/1099-MISC), (F) Estimated amount of other compensation from the organization and related organizations. Rows include Shannon Porter (Chairman), Mile Willard (Director), Terri Barton (Secretary), Mark Schienbein (Treasurer), and Mark Davis (Director).

Part VIII **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b	80,380		
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a - 1f \$				
	h Total. Add lines 1a-1f		80,380		
	Program Service Revenue				
2a OTHER	Business Code		140	140	
b SPONSORSHIP			1,000	1,000	
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f			1,140		
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)		30	30		
4 Income from investment of tax-exempt bond proceeds		0			
5 Royalties		0			
6a Gross rents	(i) Real (ii) Personal				
b Less rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)		0			
7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b Less cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss)		0			
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
b Less direct expenses	b				
c Net income or (loss) from fundraising events		0			
9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities		0			
10a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b				
c Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue		Business Code			
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		0			
12 Total revenue. See Instructions		81,550	1,170		

Part B Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	0			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	0			
11 Fees for services (non-employees)				
a Management	0			
b Legal	0			
c Accounting	350		350	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
12 Advertising and promotion	2,030	2,030		
13 Office expenses	290		290	
14 Information technology	0			
15 Royalties	0			
16 Occupancy	18,848	18,848		
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	0			
23 Insurance	4,569	4,569		
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a UNIFORMS & APPAREL	16,991	16,991		
b REFEREE FEES	16,650	16,650		
c REFUNDS	10,515	10,515		
d AWARDS	5,284	5,284		
e All other expenses	10,960	7,274	3,686	
25 Total functional expenses. Add lines 1 through 24e	86,487	82,161	4,326	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	43,041	1	38,074
	2 Savings and temporary cash investments	25,218	2	25,249
	3 Pledges and grants receivable, net		3	0
	4 Accounts receivable, net		4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net		7	0
	8 Inventories for sale or use		8	0
	9 Prepaid expenses and deferred charges		9	0
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a		
	b Less accumulated depreciation	10b		10c 0
	11 Investments—publicly traded securities		11	0
	12 Investments—other securities See Part IV, line 11		12	0
	13 Investments—program-related See Part IV, line 11		13	0
	14 Intangible assets		14	0
	15 Other assets See Part IV, line 11		15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	68,260	16	63,323	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0	26	0
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	68,260	27	63,323
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	68,260	33	63,323
	34 Total liabilities and net assets/fund balances	68,260	34	63,323

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	81,550
2	Total expenses (must equal Part IX, column (A), line 25)	86,487
3	Revenue less expenses Subtract line 2 from line 1	-4,937
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	58,260
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	63,323

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990 Cash Accrual Other
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O _____
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
- | | | |
|--|----|----|
| | 2a | No |
| | 2b | No |
| | 2c | |
| | 3a | No |
| | 3b | |
- b** Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
- Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O _____
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

Additional Data

Software ID: 18007218

Software Version: 2018v3.1

EIN: 95-3675813

Name: CAMARILLO YOUTH BASKETBALL
ASSOCIATION

Form 990 (2018)

Form 990, Part III, Line 4a:

CYBA PROVIDES AN ATMOSPHERE FOR ENHANCEMENT OF SPORTSMANSHIP, TEAMWORK AND FELLOWSHIP

SCHEDULE A
(Form 990 or
990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
CAMARILLO YOUTH BASKETBALL
ASSOCIATION

Employer identification number

95-3675813

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
- 8 A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
- 9 An agricultural research organization described in 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____

9 Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2018

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	90,126	89,762	79,189	73,820	80,380	413,277
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	90,126	89,762	79,189	73,820	80,380	413,277
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support. Subtract line 5 from line 4						413,277

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	90,126	89,762	79,189	73,820	80,380	413,277
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 Total support. Add lines 7 through 10						413,277

12 Gross receipts from related activities, etc. (see instructions) 12

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶

Section C. Computation of Public Support Percentage

- 14** Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) 14 100.000 %
- 15** Public support percentage for 2017 Schedule A, Part II, line 14 15 100.000 %
- 16a** **33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶
- b** **33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶
- 17a** **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶
- b** **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶
- 18** Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
		1	
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
		2	
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
		3a	
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
		3b	
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
		3c	
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
		4a	
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
		4b	
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
		4c	
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
		5a	
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
		5b	
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
		5c	
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
		6	
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
		7	
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
		8	
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
		9a	
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
		9b	
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
		9c	
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
		10a	
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
		10b	

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
	11a	
	11b	
	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
	3	

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)
- a** The organization satisfied the Activities Test. Complete line 2 below
 - b** The organization is the parent of each of its supported organizations. Complete line 3 below
 - c** The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 (explain in Part VI) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.35	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(I) Excess Distributions	(II) Underdistributions Pre-2018	(III) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

Additional Data

Software ID: 18007218

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EIN: 95-3675813

Name: CAMARILLO YOUTH BASKETBALL
ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2018

Page 8

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information (See instructions)

Facts And Circumstances Test

efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93493234012129

OMB No 1545-0047

2018

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service
CANARILLO YOUTH BASKETBALL ASSOCIATION
Employer identification number
95-3675813

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11b Form 990 Review Process	No review was or will be conducted

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 18 Other Organization Documents Publicly Available	No documents available to the public

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e Other Expenses	EQUIPMENT & SUPPLIES Column (A) - Total = \$663, Column (B) - Program Services = \$0, Column (C) - Management & General = \$663, Column (D) - Fundraising = \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e Other Expenses	MEETINGS Column (A) - Total = \$270, Column (B) - Program Services = \$0, Column (C) - Mana gement & General = \$270, Column (D) - Fundraising = \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e Other Expenses	ONLINE REGISTRATION FEES Column (A) - Total = \$4498, Column (B) - Program Services = \$449 9, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e Other Expenses	OTHER Column (A) - Total = \$235, Column (B) - Program Services = \$0, Column (C) - Management & General = \$235, Column (D) - Fundraising = \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e Other Expenses	PICTURES PLAYER Column (A) - Total = \$970, Column (B) - Program Services = \$0, Column (C) - Management & General = \$970, Column (D) - Fundraising = \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e Other Expenses	POSTAGE Column (A) - Total = \$160, Column (B) - Program Services = \$0, Column (C) - Management & General = \$160, Column (D) - Fundraising = \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e Other Expenses	STORAGE Column (A) - Total = \$1188, Column (B) - Program Services = \$0, Column (C) - Management & General = \$1188, Column (D) - Fundraising = \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e Other Expenses	VOLUNTEER REVIEW Column (A) - Total = \$2775, Column (B) - Program Services = \$2775, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0

BY-LAWS

Camarillo Youth Basketball Association

Adopted
October 2015

CYBA By-Laws October 2015

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ARTICLE I

GENERAL INFORMATION

1. Program Structure.

The CYBA consists of two programs; the Dons program and the intramural program. Each program has specialized requirements based on respective program objectives.

1.1 Membership

Players living outside of the CYBA Boundaries (as defined in the CYBA Constitution - Article III) are allowed to register and play in the CYBA. However the number of such players is limited to 15% of the entire membership.

1.2 Program Schedule

The CYBA Board meets monthly for the entire year, with the only exception being the month of July which is normally a "dark" month. In general, the CYBA operates using the following schedule:

Registration:	August 1 st through September 15 th
Dons Informational Meeting:	Sometime between September 16 th and September 25 th
Dons Tryouts	Starts after Informational meeting through 2 nd week of October
Skill Assessments (Intramural)	Sometime between October 10 th and October 20 th
Intramural Team Selection	November 10 th – November 24 th
Intramural Practice Begins	Last week of November / 1 st week of December
Dons Regular Season	1 st week of December – end of February
Intramural Regular Season	2 nd weekend after Jan 1 st – Mid March

1.3 Safe Haven Screening.

The Safe Haven Committee Chairperson must insure that all Board Members (Executive, Committees and League Commissioners) as well as coaches, assistant coaches, referees and other League volunteers who have direct interaction with the players submit a background screening request. This applies to both the Dons and Intramural programs.

The Safe Haven Chairperson monitors the results of the background checks and notifies the Executive Board and League Commissioner (if appropriate) of any volunteer that fails to pass the check. A team may not practice and will not be given gym time by their League Commissioner until they have been notified that their coaches have submitted and passed the background check.

The Commissioner is responsible for insuring that only those coaches and assistant coaches that have cleared the background check are on the bench during games. Coaches that fail the background check are relieved of their coaching duties and must be replaced by a qualified (background checked) assistant.

The CYBA pays the Background Check fees for all Board (Executive, Committee and League Commissioner) volunteers. Fees are also paid for one (1) head coach per team and one (1) assistant coach per team. Additional assistant coaches must reimburse CYBA for their background check fees.

2. Dons Program.

This program puts together teams in various grade levels that compete with similar teams from neighboring communities. Players are selected by competitive tryout to produce teams with the best skill levels available to compete in the Ventura County Youth Basketball League ("V-League"). The Dons program must conform to the restrictions outlined in these CYBA By-laws as well as the By-laws and playing rules established and maintained by the V-League.

2.1 Number of Teams

Subject to the ability to meet the requirements described in these By-Laws, the CYBA fields 1 team for each grade level (or "division") recognized by the V-League, (currently Boys 4 through Boys 8 and Junior & Senior Girls) .

2.1.1 Secondary Teams

Formation of a secondary Dons team (second team for a V-League division) is discretionary and must be approved by the CYBA Executive Board. Among the considerations for such action are gym availability, the talent level of available players and the presence of a willing and well qualified Dons coach. Such action is also subject to the following restrictions:

1. All player requirements for Primary Dons team eligibility apply to a secondary team
2. Secondary teams are only considered for Grades 6, 7, 8 (and V-League Senior Girls)
3. The Primary Dons team in a grade / division must have been competitive (minimum 3rd place finish) in the prior season in order for a Secondary team to be considered
4. Secondary teams are conditional upon an available spot within the V-League (thus, a Secondary team cannot be approved and formed until the Fall, after insuring that there is a spot within the V-League)
5. The Board approval for a Secondary Team is made after the Primary Team is selected and the talent level of the remaining players is evaluated
6. Secondary teams are authorized only for a single season and must get re-approved for each subsequent season

2.1.1.1 Secondary Team Selection

1. Players in consideration for the Secondary Don's team must have attended at least one of the open try-outs for the Primary Team.
2. Players from the Primary Team are not eligible for the Secondary Team
3. Players that are selected for the Primary Team but then decline the invitation to participate are not eligible for the Secondary Team.

2.2 Uniforms

1. Dons Teams must have a Home and Away jersey, and at least 1 pair of shorts that can be worn with either. Dons teams are responsible for obtaining and paying for their own uniform which means that they can be customized with the player's name.

2.2.1 Uniform Guidelines

Although each team is responsible for procuring their own uniforms, all Dons uniforms must comply with the following requirements:

1. Consist primarily of the official CYBA colors (Navy Blue and White). Additional "trim" colors such as grey or silver are acceptable.
2. A "Home" uniform that is predominantly "white"
3. Have numbers on both the front and back of the jersey
4. Player numbers cannot be more than two digits
5. Only Digits 0, 1, 2, 3, 4, 5 can be used on any jersey
6. Numbers must be unique for each player on the team
7. The uniform must clearly identify the team as "DONS" and also one of the following::
 - a) Include "Camarillo"
 - b) Include "Camarillo Youth Basketball Association"
 - c) Include the official "CYBA" logo

2.3 Dons Development Teams

This program allows for the formation of a "Boys 3rd grade development team" and / or a "Junior Girls Development Team" for players that may be interested in playing Boys 4th grade Dons or Junior Girls Don's in the fall. Formation of a development team takes place in the spring (after

the CYBA Intramural season ends) and requires CYBA Executive Board approval. It is not required that a development team be formed and many factors go into the final determination of whether a team is formed in any given spring. (Among the factors that must be considered are gym time resources, availability of capable and willing coaches and a sufficient number of interested players. Additionally, a "Junior Girls Development" team is only considered if there is no current Junior Girls Dons team).

2.3.1 Purpose

- Prepare some of our local 3rd grade boys and Junior girls for more competitive basketball
- Insure that the best 3rd grade boys and Junior girls have the opportunity to remain affiliated with CYBA so that they are available for the "official" Dons tryouts in the fall
- Focus is on teaching and practicing correct fundamental basketball skills, not running plays or winning games

2.3.2 Eligibility

- All 3rd grade boys and / or Junior girls who played CYBA Rec league during the just completed intramural season are eligible

2.3.3 Team Selection

- Team is selected after open tryouts
- Since this is a development team there is no limit on the number of players, but all must be registered with CYBA. The selected team must consist of at least 70% "Camarillo residents" (players residing in the boundaries described in Article III of the CYBA Constitution), with a maximum of 3 "out of City" players allowed (even if more than 10 players are selected)

2.3.4 Notification

- All families whose child completed the 3rd Grade Boys or Junior Girls CYBA intramural season will be notified about the team and tryouts via email
- Information will be posted on the CYBA web site
- An article will be included in the May newsletter (if possible)

2.3.5 Coaches

- The Board must interview and determine that there is an interested and capable coach who is willing to take on this responsibility
- Additional assistant coaches can be recruited from players that make the team
- All coaches and assistants must be background checked via NCSI (coaches that coached CYBA Rec league in the just completed intramural season are already background checked)

2.3.6 Practice / Games

- The Board must determine if there is Gym availability for 2 practices per week through the end of June
- The team may enter tournaments throughout the spring and summer (through the end of July) at their discretion
- All tournament fees are the responsibility of the team
- The development team will not participate in the V-League summer league (Depending on the age make-up of the Junior Girls development team and the available Dons summer league parings, Junior Girls may be given approval to play in the Dons summer league. The Don's Commissioner and the CYBA Executive Board will make the final determination on this issue.)

2.3.7 Uniforms

- Teams are responsible for their own uniforms, and being that this is a developmental team, should probably consist of a simple reversible jersey with numbers on at least the back (if not front and back)

2.3.8 Duration

- The development team can continue to practice / play tournaments through the end of July
- All players interested in trying out for the Boys 4th grade Dons team (or the Junior Girls Dons team) must register with CYBA for the new CYBA season before the deadline date (and before their CYBA intramural league fills up)

2.3.9 Playing Dons in the Fall ("official" Dons season):

- None of the development players or coaches are guaranteed positions on the "official" Dons teams (created in the Fall)
- Coaching positions are open to all interested candidates each of whom will be interviewed by members of the CYBA Board during the summer
- Prior to the new Dons "official" season, the Board will determine the Boys 4 and / or Junior Girls Don's coach / coaches
- All players registered for the new season (and who meet the Dons eligibility registration rules) have the option to tryout for the Don's team

3. Intramural Program.

The Intramural program is also known as the "Recreation" (or "Rec") League and is the primary CYBA program. It offers the youth of Camarillo the ability to compete against each other in an organized basketball program. Leagues are organized based on the player's school grade. Gym availability and volunteer participation are key factors in determining the number of teams fielded each season.

3.1 Program Groupings.

The intramural program is structured into leagues based on school grade levels as follows:

3rd grade boys	
4th grade boys	3rd, 4th, and 5th grade girls ("Junior Girls")
5th grade boys	6th, 7th, and 8 th grade girls ("Senior Girls")
6th grade boys	
7th grade boys	
8th grade boys	
High School Boys	

Notes:

1. 3rd grade boys and girls must be 8 years of age or older by 1 January of the calendar year played.
2. A high school freshman, 13 years old or less by 1 January of the calendar year played may petition to play in the 8th grade boy's or girl's league.
3. The Board may modify the groups from time to time based on the number of players that have signed up to allow for fair competition within the leagues.
4. Gym time availability may limit the total number of registrations that are accepted. At that point, Prospective registrants are placed on a waiting list.

3.2 Number and Size of Teams.

The target number of teams for each league is eight (8) with a minimum of 8 players and a maximum of 10 players per team. Teams of less than 8 players should be avoided if at all possible as the likelihood of forfeitures due to too few players is high. If it is not possible to field a league of 8 teams of at least 8 players, then a 6 team league can be formed. (All leagues must have an even number of teams to prevent "Bye" weeks in the schedule). All teams in a specific league should be established with an equal number of players. Only the number of waitlisted players (players that registered late or after 80 Intramural players had already registered) needed to make an even set of teams should initially be moved off of the waiting list. If an uneven number of registered players exists and there are none on the waiting list, players may be recruited to register before the team selection takes place.

3.2.1 Playing Time

In order to insure equivalent playing time for all players irrespective of team size (teams of 8 or 10 players), each league plays either 4 or 5 period games. All leagues with 9 or 10 players on a team play 5 period games. All leagues with 8 or fewer players per team play 4 period games. (The exception is High School Boys who use CIF rules and always plays 4 period games).

3.3 Games and Practice Schedules.

Season games are normally scheduled on weekends. Post-season tournament play is double elimination and is scheduled on weeknights. Whenever possible, a League will play all of their games in the same gym. Practice schedules are determined by the available gym time with the earliest times normally being assigned to the younger teams. Every reasonable attempt is made to provide a minimum of one-hour practice in a gym for each team per week. No team may meet for practice more than twice (2 times) per week (Monday through Friday) nor may they exceed 2 ½ total practice hours per week. The 2 ½ hour practice time limit **does not include** weekend "game" time. During the pre-season, teams may meet twice and practice a maximum of 2 ½ hours during the week (Monday through Friday) plus an additional 90 minutes [1 ½ hours of "game" time] on the weekend. Once the regular season starts, teams are limited to 2 practice sessions and 2 ½ hours of practice per week.

3.4 League Play and Post-season Tournaments.

Each league plays 8 regular season games. The League Commissioner is responsible for developing and publishing a regular season game schedule. At the conclusion of the regular season, a post season tournament is held. The team standings at the conclusion of the regular season are used to determine the seeding for tournament play.

The Program Director and Facilities Director are responsible for obtaining tournament gym time and providing each league commissioner with a tournament schedule. Wherever possible, teams will play their playoff games in the same gym as their regular season games. Playoff games are played on weeknights and weekends over a two week period at the conclusion of the Regular season. All available weeknight gym time is used to accommodate the tournament schedule. No gym time is provided for Intramural League team practice during the playoffs.

3.4.1 Regular Season Scheduling

A League can opt to play the first game of the Regular season as a "practice" game. This determination should be made by the League Commissioner in conjunction with the league coaches **prior to any games being played**. This option is often useful in the younger leagues where this is the first experience with "organized" basketball (coaches, time keeping, scoreboard, referees etc.). For an 8 team league playing an 8 week schedule this allows all teams to play each other exactly one time for playoff seeding.

If a league chooses NOT to have a practice game, then the 8th week of the season is played as a "positioning" week. In this scenario, the 1st place team plays the 2nd place team, 3rd plays 4th, 5th plays 6th, and 7th plays 8th to determine final playoff seeding. This option gives all teams a chance to play a team of similar ability (especially good for the weaker teams who will have the toughest schedule once the playoffs start).

Leagues with less than 8 teams also have the "practice" first game option. Once everyone has played everyone one time, the schedule simply repeats from the first week match-ups. The 8th week is played as a positioning week (regardless of whether the first game was a practice game or not).

3.5 Selection of All Stars.

Each league may select all-star Players based on performance, team spirit, and individual skill. The CYBA will recognize each All-Star player via a special award (medal, shirt, etc.).

3.5.1 All-Star Selection Procedures

In order to insure fair All-Star representation, the following guidelines have been adopted for the selection. The intent is to insure that the All-Star process recognizes those most deserving the "All-Star" selection, while not over selecting and thus including players that are not quite at all-star caliber.

The number of All-Stars selected by each league varies and depends on the number of teams in the league and on the number of players on each team. In general, the guidelines insure that 25 percent (one quarter) of the players in any league qualify for All-Stars. The breakdown is as follows:

For 8 team leagues:

- 10 players per team – (20 total All-stars)
2 players from each team, plus up to 4 "at large" selections
- 9 players per team – (18 total All-stars)
2 players from each team, plus up to 2 "at large" selections
- 8 players per team – (16 total All-stars)
2 players from each team (no "at large")

For 6 team leagues:

- 10 players per team – (16 total All-stars)
2 players from each team, plus up to 4 "at large" selections
- 9 players per team – (14 total All-stars)
2 players from each team, plus up to 2 "at large" selections
- 8 players per team – (14 total All-stars)
2 players from each team, plus up to 2 "at large" selections

How to select the All-Stars

Coaches can use whatever method they choose to select the 2 all-stars from their team. Some coaches let the team players vote (with the coach getting the final decision). Other coaches do the selection themselves with input from their assistants.

All-Star selections must be submitted to the League Commissioner prior to that League's end-of-season player ranking meeting. The all-star selections for each team **must be known** at the time of the end-of-season meeting.

"At Large" Selections

If "At Large" selections are indicated for a league (using the above guidelines), then these selections are made by the league's coaches & commissioner at the end-of-season player ranking meeting. Coaches (and Commissioner) nominate players that they feel are deserving of All-Star recognition (from their own or any team in the league). Once all nominations are placed, each coach (and Commissioner) "votes" by ranking the nominees from 1st to last. Players earn varying number of points for each ranking position (6 points for 1st, 5 for 2nd, 1 for 6th, 0 points for lower than 6th place). All points are totaled and those with the highest number become the "at large" selections.

3.5.2 All-Star recognition

The CYBA provides some type of recognition award (usually T-Shirts) to those players selected as all-stars.

It is up to each league to determine if they want to have an all-star game or other type of recognition event. If the league decides to have an all-star game or other type of event that requires a gym, the commissioner must notify the Director of Programs of these plans by the end of the regular season.

Referees and two hours of Gym time on "All-Star" Saturday (the Saturday immediately following "Championship Saturday") are provided to any league that plans on hosting an all-star event and/or game.

3.5.3 All-Star Games

For those leagues that have elected to hold an all-star game as part of their recognition program, each All-Star squad should consist of the following teams (based upon **REGULAR SEASON** standings):

Squad 1: Teams Seeded 1st, 4th, 5th, 8th, 10th
Squad 2: Teams Seeded 2nd, 3rd, 6th, 7th, 9th

The coaches of the 1st and 2nd seeded teams have the first option at coaching the two all-star squads. Should either coach decline the opportunity, the job should be offered to the coach of the next highest seeded team within the squad.

3.5.4 Substitute Players

Only the players selected using the above guidelines are considered "All-Stars". If one of the selected players is unable to participate in the all-star event, and the League Commissioner feels that the absence needs to be filled in order to insure enough participants, a substitute player can be invited to fill in. A substitute player is **not an "all-star"** and does not receive the all-star recognition T-shirt. (They can wear the shirt if necessary for an all-star game, but the shirt should then be held by the Commissioner for eventual delivery to the selected all-star player).

3.6 **The Sportsmanship Award**

The Sportsmanship award is generally selected by the coach and his assistants. It is intended to recognize the player on the team that exhibits exceptional "sportsmanship" qualities. These include team spirit, positive attitude, helping other teammates, giving 100 percent etc. It does not necessarily have to be one of the best players on the team.

The winner of the sportsmanship award receives a plaque with their name engraved on it. It is presented to them at the league All-Star event. The sportsmanship award winner's name must be submitted no later than the league's end-of-season player evaluation meeting. (This is to allow enough time to get the Sportsmanship awards engraved).

ARTICLE II

RULES OF PLAY

1. **CYBA General Rules (Intramural and Dons)**

1.1 **Unsportsmanlike Technical Foul Policy**

1.1.1 General Policy

This policy mandates that any coach or player that receives two "unsportsmanlike" technical fouls over the course of the season is subject to an automatic one game suspension. Each technical received after the second results in another one game suspension.

1.1.2 Disqualification:

The Commissioners keep track of all Unsportsmanlike technical fouls that are called during the season. The information is kept in their League Commissioner book and is present at every game. A player or coach that receives their second or subsequent technical foul is immediately disqualified from the current game and must sit out the next game as well. The technical foul count is cumulative for the entire CYBA season (regular and playoffs) – it does not get reset when playoffs start.

Any Coach or Player that receives 3 "qualifying" technical fouls (see 1.14 below) during the season (combined "regular season" and playoff games are considered a "season") is automatically disqualified from participating in their league's All-Star event.

1.1.3 Suspension

In order to count as a "suspension", the player must attend the game and sit on the bench with their team. Simply not showing up at the game does not constitute fulfillment of the suspension. Suspended coaches must attend the game and sit in the stands with the spectators. They are not allowed to coach from the stands. An assistant coach (or other parent) must sit on the bench and run the team during the game.

1.1.4 Qualifying Technical Fouls

Only "personal" technical fouls (technical fouls called specifically against a player or coach) are counted for purposes of this policy. This includes "flagrant" personal fouls or other unsportsmanlike conduct calls. It does not include illegal defense, press warnings, delay of game, too many players on the court or other procedural technical fouls which are called against a team.

2. Dons Program.

The current Rules of Play as published and maintained by the V-League shall govern the Dons Program.

3. Intramural Program.

The Director of Rules/Referees is responsible for developing an annual booklet titled the "CYBA - Rules of Play" The rules regulating play are the "Official High School Basketball Rules" except as modified by the CYBA Booklet. This booklet is edited each year and adopted by the CYBA Board prior to the start of each season.

3.1 Game Protests

The judgment and interpretation by the referee at all intramural games shall be final. No protest shall be allowed for reasons of questioning a judgment or playing rule interpretation by a referee (even if it is later determined that such determination was in error). It is not the responsibility of the referees to enforce playing time requirements or player eligibility rules of CYBA. These rules are administered by the League Commissioner. If a coach feels that the other team violated the playing time requirements or player eligibility rules of the "CYBA -Rules of Play", he must first attempt to resolve the matter with the League Commissioner on the scene. If the Coach is not satisfied with the decision of the League Commissioner, he may appeal the decision of the League Commissioner to the CYBA Incident Committee following the following procedures.

- a. Appeals to the Incident Committee for game protests must be made by the team head coach and must be in writing. The appeal must specifically detail what decision the Coach is appealing and what recourse is requested.
- b. Appeals must be accompanied by a check payable to CYBA in amount \$10.00. If the appeal is denied, the \$10.00 will be deposited in the CYBA general treasury. If the appeal is approved, the deposit will be returned.
- c. Game protest appeals must be made within 72 hours of the end of the game.

The Incident Committee shall endeavor to meet and decide all protests within 72 hours. At their discretion, the Incident Committee may hear testimony of the Coaches and/League Commissioners involved or they may make a decision based on review of the written protest and the "CYBA - Rules of Play". The decision of the Incident Committee is decided by a majority of the members present, and their decision shall be final in all matters involving game protests.

ARTICLE III

LEAGUE COMMISSIONERS

1. Dons Program

The Dons league commissioner(s) report to the Program Director in matters regarding the CYBA. In all matters under the jurisdiction of V-League, the Dons Commissioner(s) report to the V-League Board. It is strongly recommended that the Dons Commissioner not coach a Don's team, however in the event no other qualified candidates are available, a Dons coach may act as Dons Commissioner subject to the rules of the V-League. Their duties include:

- a) Identifying and recommending head coach candidates. Such recommendations must be provided to the Program Director for Board review and approval.
- b) Insuring that all CYBA and V-League fees are collected from each team.
- c) Insuring that each Don's coach is aware of and in compliance with all V-League and CYBA rules and regulations.
- d) Determining practice time requirements for each Don's team and working with the CYBA Facilities Coordinator to obtain the required gym facilities for practices and games.
- e) Schedule and notify each Don's team of their practice schedules.

In the event that no eligible CYBA member volunteers for the Dons Commissioner position, the Board, at its discretion, may suspend the Dons program for the current season. In the event of a suspension, any registered Dons players will be given the option of playing in the Intramural ("Rec") league or receiving a full refund of their fees.

2. Intramural League

As outlined in the CYBA Constitution, Intramural League Commissioners are appointed to the position by the CYBA Executive Board and become members of the General Board. No league can be formed or operated without a league Commissioner.

If, by a deadline determined by the Board, a league has not had a qualified candidate volunteer to Commission, the Board, at its discretion, may cancel the league for the current season. All registered participants will be given a full refund in the event that a League is cancelled.

League Commissioners are members of the CYBA Board and report to the Director of Programs. League Commissioners in the Intramural Program may not coach in their respective league. Their duties and responsibilities include:

- a) Familiarizing themselves with the CYBA By-Laws and Playing Rules.
- b) Conducting their league operation in accordance with the By-Laws.
- c) Reviewing all head coach applicants, and compiling a list of recommended head coaches. This list must be provided to Program Director for CYBA Board review and approval.
- d) Approving team alternate and assistant coaches for their league.
- e) Conducting meetings with the team coaches as may be required to keep the coaches apprised of league operational issues and scheduled events.
- f) Working with the Save Haven Committee to insure that all coaches and assistant coaches have completed and passed their background check per the guidelines outlined in the By-Laws.
- g) Participating in the team selection process by working with the Program Director and Player Evaluations and Teams committee chairperson in accordance with the By-Laws.
- h) Obtaining and maintaining a current roster of teams.

- i) Providing each coach a copy of their team roster
- j) Obtaining a practice time gym schedule from the Program Director and assigning specific teams to practice days and times.
- k) Insuring that all teams have a parent meeting prior to their first game.
- l) If required, initiate disciplinary action or dismissal of coaches, players or spectators in accordance with the provisions of the By-laws.
- m) Developing and publishing game schedules for their respective leagues.
- n) Distributing CYBA correspondence as may be periodically required.
- o) Monitoring league games or providing a responsible and qualified (background checked) alternate to monitor games in their absence.
- p) Collecting game results and submitting them to the Web Master by the Sunday following Saturday's games.
- q) Distributing and collecting player evaluation forms within the requirements outlined in the By-Laws.
- r) Insuring that all collected evaluation forms are available at the end-of-season player evaluation meeting
- s) Insuring that coaches are aware of, and attend, the end-of-season player evaluation meeting as outlined in the By-Laws.
- t) Distributing coach evaluation forms to all parents and collecting completed forms prior to the end of the season.

ARTICLE IV

TEAM COACHES

1. General Coaching Responsibilities

Coaches in all CYBA programs (Intramural and Dons) are expected to follow a basic set of guidelines and meet certain standards as outlined here.

1.1 Sportsmanship.

To instill in their players by example the principles of good sportsmanship. To emphasize to their players by their own conduct a respect for officials and opposing players.

1.2 Team Play.

To teach each youth the game of basketball and the meaning of playing together as a team unit.

1.3 Skill Development.

To the best of their ability, the coach shall develop the overall athletic skill of each player

1.4 Parent Involvement.

To coordinate parent volunteers to be scorekeepers and/or timekeepers, or to assist with any other team functions necessary for the efficient operation of the team.

1.5 Team Discipline.

To maintain good order and discipline for all players on the team at practices and games.

1.6 Schedules of Games and Practices.

To ensure that all parents are aware of all game and practice times and locations.

1.7 Use of Equipment and Facilities.

To maintain all CYBA equipment in their possession in a serviceable condition and to ensure that the facilities used by the team or spectators are not abused. Littering or damage of facilities by players or spectators during games or practices shall not be permitted. Any dangerous or

damaged conditions of facilities should be reported to the League Commissioners immediately upon discovery.

1.8 Safety.

To ensure the safety and well being of all players

1.9 Coach Discipline.

It is important for the Team Coach to provide an example of sportsmanship and good behavior for his team. If in the opinion of the League Commissioner or other Board member, a coach or assistant is not behaving in a manner consistent with the objectives of CYBA, he/she may be subject to the following disciplinary actions.

1.9.1 Range of Disciplinary Actions.

Corrective actions may range from a simple conference with the appropriate League Commissioner up to suspension for one or several games or dismissal from the program. The action should be appropriate to the offense. Serious offenses may also be referred to civil authorities.

1.9.2 Procedures.

- a. A minor infraction is usually handled by the League Commissioner who informs the Coach of the nature of his/her actions and provides them suggestions for improvement. The League Commissioner has authority to issue a verbal warning, a Letter of Caution, or up to a one game suspension. However, before a suspension is issued, the case should be reviewed with the Program Director for approval.
- b. Repeat or more serious actions are called to the attention of the Incident Committee. The Incident Committee makes every reasonable attempt to review and make a decision on the matter within 72 hours. The League Commissioner, coach or assistant coach, and any other witnesses may be asked to appear before the Incident Committee to resolve the situation. Actions may be in the form of no action necessary, written letter of caution, further suspension from games or referral to the Executive Board. Voting by the Incident Committee is made in a closed session after all evidence and witnesses have had an opportunity to present their case. The final decision is determined by majority vote.
- c. A coach or assistant coach who shows no indication of willingness to resolve the problem or who has committed a serious offense may be dismissed from the program. Recommendations for dismissal must be referred to the Executive Board. A quorum of the Executive Board is required to decide the issue. The Executive Board attempts to meet within 72 hours of referral. The Board reviews the situation, and at their discretion may hear the Commissioner, witnesses and the Coach or assistant coach. The Executive Board then meets in closed session to decide the issue. Dismissal requires a majority vote of the Executive Board members present. The decision of the Executive Board is final.
- d. Appeals.
A coach or assistant coach who feels he/she has been unfairly disciplined by the League Commissioner may appeal to the Incident Committee. Appeals from the decision of the Incident Committee may be made to the Executive Board. No appeal may be made to the Executive Board, until the Incident Committee has reviewed the situation. Appeal to the Incident Committee in discipline cases may be made orally or in writing.
 - 1) Appeals to the Executive Board must be made in writing. The appeal must specifically detail exactly what decision the Coach is appealing and what recourse is requested.
 - 2) Appeals must be accompanied by a check payable to CYBA in amount \$10.00. If the appeal is denied, the \$10.00 will be deposited in the CYBA general treasury. If the appeal is approved, the deposit will be returned.
 - 3) Appeals must be made within 72 hours of the decision of the Commissioner or the Incident Committee.

1.10 Removal by Referee.

If directed by a referee to leave the gym, a coach must immediately leave the gym and will not attempt to instruct or coach the team for the remainder of the game. Any referee who directs the removal of a coach from a game will immediately make a report to the Director of Rules and Referees who will consult with the appropriate League Commissioner. Depending on the circumstances that resulted in the referee's decision, the League Commissioner may determine that additional disciplinary action be initiated, in accordance with paragraph 1.9 above.

2. Dons Team Coaches

In order to promote continuity and facilitate player development, Dons coaches are selected with the expectation that they will remain with the team from grade to grade. Such automatic promotion however is subject to seasonal review by the Dons Commissioner and Executive Board. Coaches whose performance is found lacking may be given direction on how to improve or, in some situations, may be removed from the position and replaced with another qualified candidate.

2.1 Selection Criteria.

A list of applicants for the position of Dons Coach is prepared by the Program Director working with the Dons League Commissioner(s). Prospective candidates must be interviewed by a selection panel that has been approved by the Board of Directors. (The panel may include Board Members or any other person the Board feels is qualified to judge the candidate's qualifications). The selection panel reports their recommendations to the full CYBA Executive Board for final review and decision. Due to the competitive nature of the Dons program, Dons coaches are expected to possess a higher level of coaching ability and basketball knowledge than Intramural League coaches. Unlike the Intramural League, priority is not given to a player parent volunteer, instead, the selection is based on the person with the best qualifications. Among the qualities being reviewed are:

- a. Applicant's experience coaching youth sports (preferably basketball but this is not an absolute requirement)
- b. Applicant's depth of basketball knowledge and their willingness to attend clinics to improve their coaching techniques
- c. Applicant's emphasis and philosophy on teaching basketball fundamentals, not just on winning games
- d. Applicant's ability to coach and supervise young people.
- e. Applicant's ability to interface tactfully with other coaches, player's parents and Board members
- f. Applicant's understanding of, and willingness to adhere to, all CYBA policies and procedures
- g. Applicant's understanding of, and willingness to adhere to, all V-League policies and procedures
- h. Applicants must be at least 21 years of age unless otherwise approved by the Board

3. Intramural Team Coaches.

Intramural League coaches serve for a single season only. Each league must identify its coaching candidates and receive Board approval prior to team selection. Only head coaches are initially identified and approved. Head coach volunteers must unconditionally offer their services. Other than coaching their own child (which is automatic), coaches cannot offer their services under conditions such as requesting specific players or assistant coaches.

3.1 Selection Criteria.

A list of applicants for the position of Team Coach is prepared by the Program Director working with the League Commissioners. The CYBA Board reviews the applicants based on the following criteria:

- a. Applicant's general basketball knowledge
- b. Applicant's ability to coach and supervise young people.
- c. Applicant's ability to interface tactfully with player's parents, other coaches and CBA Board members.
- d. Applicant's past performance as a CYBA coach
- e. Applicants must be at least 18 years of age and no longer attending High School unless otherwise approved by the Board
- f. It is not required that a Head Coach have a son / daughter playing in the League but selection priority is given to parents that volunteer to coach over those outside volunteers that are simply looking for an opportunity to coach a team

3.2 Appointments.

The CYBA Board shall consider the recommendations of the League Commissioner when making final appointments. Approval by a majority of the Board is required to approve head coach selections. The League Commissioners may, at their discretion, develop procedures for the approval of assistant coaches subject to the approval of the Program Director. Assistant coaches are expected to abide by the rules of CYBA. All coaches and assistant coaches are required to pass a CYBA background check which is monitored by the CYBA Safe Haven Committee.

3.3 Number of Coaches

Each team has a single head coach who may use as many parent volunteers as assistant coaches (subject to CYBA background checks) as they desire. However it is the responsibility of the coach to identify all of their assistant coaches to their League Commissioner and to insure that all assistants have completed and passed the CYBA background check.

During games, no more than three (3) coaches (head coach and two (2) assistants) may be on the bench with the players. At any given time, only one of those coaches may be standing to give directions to their players. Only verified coaches / assistant coaches are allowed on the bench and any coach on the bench must be wearing their official CYBA coach shirt. No other team personnel (additional assistant coaches, team parents, etc.) may be on the player side of the gym during the game (this does not include the volunteer "official scorekeeper" who sits at the scorers table).

Within a specific league, a person may only work as an assistant coach for a single team. In the event that a volunteer has multiple player interests, they must limit their involvement to a single team and cannot act as an assistant to any other team.

The CYBA pays for background checks and official coach shirts for two (2) volunteers. Each additional assistant coach (or the team) must reimburse CYBA for their background check and coach shirt.

3.4 Responsibilities.

In addition to the "General" responsibilities described in section 1 (above) of this Article, Intramural program coaches also have the following responsibilities:

3.4.1 Player Evaluations.

Coaches are required to evaluate based on game skill, sportsmanship, and teamwork. Evaluations are used for the sole purpose of making balanced teams for the following season.

ARTICLE V

EVALUATION AND PLAYER SELECTION

1. General.

The Dons program is a competitive program, and all players must try-out annually for the team. All other players that meet the CYBA registration requirements are guaranteed the opportunity to play basketball regardless of skill level. Every attempt is made to constitute intramural teams such that they are as equal as possible in skill ratings, size and other factors.

2. Dons Program.

The Dons Program tryouts are held prior to intramural team rosters being established. Don's tryouts are open to any registered player who meets the CYBA registration requirements and otherwise meets the grade and residence requirements of the V-League. Only players that have registered with the CYBA prior to the publicized "registration deadline" are eligible to tryout for or play on a Dons team. Players who register after the deadline are automatically placed on a waiting list and are only eligible for the Intramural League (space permitting).

2.1 Dons Informational Meeting

Within a week or so of the close of registration (and before any Dons tryouts occur), a Dons Informational meeting is held to introduce the Dons program to prospective players and their families. The meeting gives players and their family detailed information about the special challenges of the competitive Dons program. The Dons Commissioner(s) is/are responsible for the meeting and it is highly recommended that some of the Dons coaches attend to offer their insight as well. Meeting notification is sent to all families that indicated an interest in the Dons program at the time of Registration. (Notification via Email is sufficient, postcard notification is optional). Attendance is not mandatory, but the notification should strongly encourage players/families with no prior Dons experience to attend.

2.2 Tryouts.

Tryouts are held in the fall, shortly after registration ends and before intramural team rosters are established. The time and location of Don's tryouts is posted on the CYBA website or otherwise publicized so that all registered players and parents have adequate notice of the tryouts. Dons Coaches may also email / text players that have indicated a desire to try out for the Dons program, and remind them of the time and location of the tryouts.

2.3 Player Selection.

By its nature the Dons tryout procedure can be traumatic on players, their parents, and the Dons coach. It is recommended the Dons team carry no more than ten players to ensure sufficient playing time for all players. Coaches are expected to hold the tryouts as equitably as possible, and ensure that all potential players are afforded an equal opportunity to show their abilities. It is recommended that the coach explain to the parents at the beginning of the tryout that there are no guaranteed spots and that all players are evaluated fairly on a variety of criteria. The coach should also let the parents and players know how the decision is to be announced. At least two one hour minimum tryout sessions are held before any cuts are announced. All players should attend both tryout sessions. At the end of the second tryout session, the coach may determine he is able to select his team, or that he needs to continue to evaluate certain players. He may announce a first cut list, and continue the tryout process or he/she may select the team. The decision of the coach in selecting the Don's team is final. He/she is to pick the best team that, in his opinion, can best represent the City of Camarillo in a highly competitive county-wide basketball league. No representation is to be made to any player that he/she is guaranteed a spot because of previous Dons experience, or based on their parent's participation in a CYBA administrative position.

2.3.1 Practice Squad Players

Upon invitation from a Dons coach, an Intramural Program (Recreational League) player with a high level of skill who was not selected for a Dons Team may be given an opportunity to practice with and play in non V-League tournaments with the Dons team. Such "practice squad" players are not part of the Dons V-League roster and must give priority to their "Rec League" team. They may participate in outside tournaments during the Recreational League season ("regular

season”), but this participation is subject to the restrictions noted below. Practice Squad players are considered Intramural (“recreational league”) players for the purposes of this regulation.

- a. Dons coaches are allowed to offer up to 2 intramural players the opportunity to be part of their practice squad. The Practice squad program is optional and is at the discretion of the coach. Coaches are not required to carry a practice squad in any given year.
- b. In order to be eligible for a practice squad, players must:
 1. be registered in the CYBA program
 2. be eligible to play Dons (based on all CYBA and V-League regulations)
 3. be playing on a Recreational League team
- c. Prior to any practice or tournament play, the intramural player shall notify their Recreational League coach and commissioner of their intent to participate in the Dons program in addition to their regular season team.
- d. The intramural player must provide a copy of the Recreational League practice and game schedule to the Dons coach. The Dons coach must require and insure full participation and support for the Recreation League team as a condition of the players continued Dons Program play.
- e. In the event that there is any conflict in game or practice times between the Recreational League team and the Dons team, the Recreational League team must be given priority. The Dons program coaches are expected to help enforce this requirement by communicating with the intramural player’s regular season coach. A practice squad player that misses a recreation league game due to a Dons team event is automatically disqualified from any further practice squad participation.

2.3.2 Player Eligibility

Players living within the CYBA boundaries (as described in Article III of the CYBA Constitution) are unconditionally eligible to participate in the Dons Program. Additionally, the following policies have been adopted for players that live outside of the CYBA boundaries. These additional provisions are in effect and valid subject to their compliance with the official V-League regulations (as stated in the V-League By-Laws). The CYBA Board and Dons Commissioner may, at their discretion, petition the V-League for a variance on any CYBA provision that becomes out of V-League compliance. The CYBA provision becomes null and void if the CYBA Board chooses not to request a variance or if the variance request is denied by the V-League Board.

- a. Eligible players from outside the CYBA boundaries may make up no more than 30% of any Dons team, with a maximum of three (3) players per team. The following chart shows the breakdown:

Total Team Size	Number of Outside Players Allowed
5 – 6	1
7 – 9	2
10+	3

2.4 Vacancies.

If vacancies occur on a Dons team during the regular season, and the Dons coach is required (either by V-League rules or because of too few players to compete) to fill the vacancy, he may petition the Board to promote one of his “practice squad” players (if he is carrying a practice squad). If there is no practice squad, the coach, through coordination with the Dons Commissioner, the Program Director and the Recreational League Commissioner, may investigate the promotion of an intramural league player. Every effort should be made to ensure that the balance of the intramural team league is not adversely affected by moving a player from an intramural team to the Dons. Every attempt should be made not to render any intramural team

less competitive, particularly if the intramural season has substantially begun. Once a potential player has been identified the player and parents must give their approval for the move to take place. If the League Commissioner and the Dons Coach are not able to reach agreement on this manner, the matter is referred to the Program Director to render a decision.

2.5 Summer League / Tournaments.

If the V-League sponsors a summer (or other seasonal) traveling team league, and CYBA authorizes participation; or if a Dons team decides to enter post season tournaments outside of the normal season and CYBA authorizes participation the following provisions shall govern this participation:

- a. Eligibility rules outlined in 2.3.2 above apply to Summer and / or tournament teams
- b. To be eligible for Dons tournament play, or Summer League play, all players must have registered and played in the CYBA (either the Intramural Program or the Dons Program) during the "Regular Season". Any players added to a Dons team must be active CYBA playing members.

3. Intramural Program.

3.1 Skills Ratings

Player ratings are required in order to form balanced teams. At the end of each season all players are rated by their league. These ratings are used for creating teams the following season. Players that did not participate in the prior season are given "pre-season" skill assessments. These assessments are only done for players that did not participate in the previous season.

3.1.1 End of Season Player Rankings

The League Commissioner provides player evaluation forms to each coach sometime during the last 2 weeks of the regular season. Coaches must complete the evaluation form and return it to their League Commissioner before their league's Player Evaluation meeting.

A team that does not provide the Player Evaluation form to their Commissioner per the above rule, and does not have the form available at their evaluation meeting, is charged with a forfeit of their first playoff game. (The game may still be played for "practice" but the outcome is pre-determined as a loss for the non compliant team).

The League Commissioner is responsible for insuring that all collected forms are available at the Player Evaluation meeting that occurs during the first week of playoffs.

Player ("end-of-season") evaluation meetings are held during the first week of Tournament play. Each League meets on a night that they do not play a tournament game. Generally there are 4 or 5 teams at each meeting. The purpose of these evaluations is solely for the creation of fair and balanced teams next season.

The Player Evaluation Committee Chairperson is responsible for scheduling the meeting and informing each League Commissioner of their scheduled date. During this meeting, the player evaluation forms that were collected from the coaches are used to help the coaches rank all players in the league.

It is required that each team in the League be represented by a Coach or assistant that is knowledgeable and comfortable doing a full league ranking. A team that fails to send a qualified representative to the evaluation meeting will forfeit their next playoff game.

It is not required that the League Commissioner attend this meeting. However, his presence is extremely beneficial in keeping the coaches focused and moving forward in the process. A Commissioner that does not attend the meeting must insure that the Player Evaluation Forms collected from their coaches are delivered to the meeting.

3.1.2 Start of a New Season

At the start of a new season, players that were not rated during the previous season are required to participate in a pre-season skills evaluation. The Player Evaluation Committee Chair is responsible for scheduling one or more skills assessment dates for players that are new to the League.

3.2 Team Assignment Procedures.

The establishment of fair and balanced teams for each league is the priority of this process. This includes balancing both talent and size without bias or favoritism to any one individual. The process is accomplished using evaluation data and an automated selection program as described here.

3.2.1 Evaluation Data

a) First-time and players that did not play the previous season:

A pre-season skill assessment is required for all first-time players and any player that was not evaluated during the previous season (did not play the previous season). The skill assessment session is scheduled by the Player Evaluation Chairperson and all players requiring pre-season skill assessments are notified with the date and time of the session.

b) Returning Players

End-of-season player evaluations are used for returning players.

3.2.2 Honoring Convenience requests:

a) During registration, parents sometimes make special requests to be placed on a specific team or with another player for reasons of car-pooling, or other convenience factors. Sometimes a parent will volunteer to coach only if a specific player (other than his/her son/daughter) is on the team (perhaps for "assistant coach" purposes). These are all considered convenience requests. Since it is impossible to grant all such requests, the CYBA policy is that convenience requests are **not considered** during the selection process.

b) A special request for a son or daughter to **NOT** play for a specific coach is always honored. Additionally, a request to **NOT** play on a team with another specific player (perhaps due to previous conflicts) is also honored.

3.2.3 The Selection Process

The team selection process is primarily the responsibility of the Program Director and the Player Evaluations Committee chairperson. Final review assistance from each League Commissioner is also required. The intent of the process is to produce teams that are balanced in both talent and size. The general procedure is as follows:

- a) The Program Director works with the League Commissioners to gather the following information:
 1. List of coaches (these should have already been submitted and approved by the Board)
 2. List of players that are known to have issues with certain coaches and/or other players (such information is kept in strictest confidence).
 3. Information about siblings that **DO NOT** want to play on the same team. (By default siblings are always placed on the same team)
- b) The Program Director obtains the previous season player evaluation scores and the pre-season skill assessments from the Player Evaluation Chairperson.
- c) The Program Director applies an automated selection process that factors in player size, skill ratings (either pre-season or post-season), and the information provided by the League Commissioner to produce team rosters.

- d) Rosters are tentatively "final" and are distributed to the League Commissioner for review and approval.
- e) Prior to distribution to their coaches, a League Commissioner can request roster modifications where they believe it to correct a personality issue, team balance problem or other critical factor that was not accounted for. Such requests must be discussed and agreed upon by the Program Director who will make the required changes and re-issue the team rosters. League Commissioners are not to include any of their coaches or other league participants in this review process.
- f) League Commissioners should not distribute or discuss the rosters with any coaches or parents until the final version is received.

3.3 Vacancies.

A vacancy occurring in the Intramural Program may be filled from the league waiting list if the League Commissioner and the Program Director feel that the competitive balance of the league would not be upset. If this can not be reasonably done, the team involved may be required to play with the remaining players. Late registration fees (if applicable) are as determined by the Treasurer and/or the Executive Board. All youth participating in the CYBA program must be officially registered with the league PRIOR to participating in any practice or game.

ARTICLE VI

PLAYER DISCIPLINE

1. Range of Discipline.

Because good discipline makes for good team morale, it is incumbent on the coach to maintain a high standard of behavior among members of the team. Any player who behaves in a manner not consistent with good sportsmanship or in the best interest of the team as a whole, is subject to appropriate disciplinary action ranging from a conference with the parents, suspension from a game or games, letter of caution, and ultimately dismissal from the program.

2 Procedures.

- a. Minor behavior infractions should be resolved through a conference with the player's parents. The coach should use this approach first before proceeding with any stronger actions.
- b. If this approach does not work or for more serious violations, the coach may bench a player for disciplinary reasons. He must obtain the concurrence of the League Commissioner, notify the parents of the player at least 24 hours in advance of the game, and notify the opposing coach before game time.
- c. For flagrant fouls or misconduct during a game, a game referee may eject a player. If the team coach or the League Commissioner feels that such behavior merits suspension for the next game, the procedures of 2.b above are followed.
- d. A League Commissioner may request an Incident Committee review if he feels it is warranted due to the player's continued misbehavior or because of a particularly flagrant incident. Such review should be held within 72 hours, and may result in the issuance of a letter of caution to the player's parents, suspension for up to 3 games, or a recommendation to the Executive Board for dismissal.
- e. Appeals. A player or parent who feels he/she has been unfairly disciplined by the Coach or the League Commissioner may appeal to the Incident Committee. Appeals from the decision of the Incident Committee may be made to the Executive Board. No appeal may be made to the Executive Board, until the Incident Committee has reviewed the situation.
 - 1) Appeals to the Executive Board must be made in writing. The appeal must specifically detail exactly what decision the player or parent is appealing and what recourse is requested.

- 2) Appeals must be accompanied by a check payable to CYBA in amount \$10.00. If the appeal is denied, the \$10.00 will be deposited in the CYBA general treasury. If the appeal is approved, the deposit will be returned.
 - 3) Appeals must be made within 72 hours of the decision of the coach, League Commissioner, or Incident Committee.
- f. All recommendations for dismissal must be referred to the Executive Board. A quorum of the Executive Board is required to decide the issue. The Executive Board attempts to meet within 72 hours of referral. The Board reviews the situation, and at their discretion may hear the Commissioner, witnesses and the Coach or assistant coach. The Executive Board then meets in closed session to decide the issue. Dismissal requires a majority vote of the Executive Board members present. The decision of the Executive Board is final.

ARTICLE VII

PARENTAL INVOLVEMENT AND CONDUCT

1. Responsibilities.

Registration of a youth in the CYBA brings a degree of responsibility with it. The program is team oriented which means that what affects a single player affects the entire team. We must rely on the responsibility of parents to support the objectives of CYBA, to encourage regular attendance at practices and games, and most importantly, to provide a positive and supportive role model for your child as he participates in CYBA events.

2. Expected Assistance.

CYBA is a parent supported organization and the parents of players are expected to assist in the conduct of its business. Assistance is required in the following areas.

2.1 Team Assistance.

Each team is required to supply a scorekeeper and/or a timekeeper for all games. Other areas of needed assistance are the Team Parent and Assistant Coaches.

2.2 League Assistance.

Running the CYBA program requires a multitude of volunteers to fill Executive Board, Committee, League Commissioners and coaching positions.

3. Conduct.

3.1 General.

The conduct of parents and spectators when in contact with the coaches, players and officials is expected to be that of a responsible adult. Problems between coaches and parents are handled via a meeting between parent and coach. If a further action is necessary, the coach arranges a meeting between himself, the parent and the League Commissioner.

3.2 Conduct of parents and spectators during games.

The abuse of referees and league officials is not tolerated at any time. It is completely inappropriate, particularly in youth sports. At the first incidence of offensive behavior, the Head Coach, League Commissioner, or any Executive Board member present asks the offending person to refrain from such conduct. Should he/she be unable or unwilling to control such behavior, the offending spectator (s) is asked to leave the gym. The League Commissioner, or Board Member present has authority to suspend the game at that point, declare a forfeit of the game, and if necessary, to call the police to escort the offending individual (s) off premises. A review of any such incident is made by the Incident Committee, normally within 72 hours. The Incident Committee may recommend that the parent/spectator be issued a formal letter of

warning, or if the incident is serious enough that the matter be referred to the Executive Board for possible suspension of the parent or spectator from any further CYBA activities. If the incident involved physical assault or threatening of a referee or other league official, notification is made to civil authorities for potential criminal charges.

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Brandon Lopez, Park Supervisor

DATE: June 3, 2020

**SUBJECT: CONSIDERATION AND APPROVAL OF
SPECIFICATIONS FOR A FERTILIZER INJECTION
SYSTEM AT PLEASANT VALLEY FIELDS AND
AUTHORIZATION TO INITIATE THE PUBLIC BID
PROCESS**

SUMMARY

The Board appropriated funds in the amount of \$60,000 to purchase and install a fertilizer injection system at Pleasant Valley Fields. An injection pump, controller, and variable frequency drive (VFD) will be installed for each of the four irrigation controllers. The injection system will proportionally inject fertilizer and chemicals into variable water flow.

BACKGROUND

At the FY 2019/2020 mid-year budget review, the Board of Directors approved the allocation of \$60,000 for a fertilizer injection system. Pleasant Valley Fields is a 55-acre sports park that was opened in 2010 which is primarily used for organized sports groups enduring approximately 1100 to more than 1300 hours per zone of turf use per year. In January of 2013, the District entered into an agreement with the City of Camarillo to supply "recycled water" to irrigate Pleasant Valley Fields. Irrigating with non-potable water or "recycled water" is more cost effective than irrigating with potable water. The use of recycled water offers both benefits and challenges. As water is reclaimed, its salinity level increases. Higher salt content can harm not only the soil and the fauna, but also the irrigation equipment used to deliver this water. The implementation of a fertilizer injection system will mitigate some of the challenges of recycled water. A fertigation system will allow the irrigation to automatically deliver nutrients to the turf daily; in turn improving the overall health and resilience of the turf.

ANALYSIS

The main aim of turfgrass fertilization is to maintain high turf quality and obtain proper turf color and playing surface. Fertigation has been recognized as the best fertilization method for proper turfgrass nutrition and for minimizing nitrogen leaching.

Fertigation is the process of running fertilizer through irrigation water. The practice of running plant nutrients through irrigation systems has increased dramatically over the last 20 years. As careful water management and sustainability become more common issues many agencies are exploring the advantages of combining their water and fertilizer applications.

The proposed fertilizer injection system, "fertigation" would include four (4) independently operated controllers, VFDs, and pumps. Each pump would have the capability to inject up to two (2) different materials. Having four (4) independent controllers allows for optimal control of fertilizer and applications. Each system can be calibrated to inject the necessary amount of nutrients to the desired area.

Staff anticipates several benefits from the implementation of fertigation. Computer controls regulate the injection of fertilizer and water flow so precisely that application rates are lowered. Properly timed applications can also keep liquid in the top few inches of soil and lessen the chance of nutrients leaching into groundwater. With the addition of fertigation, we have the ability to create a "spoon feeding" effect to the turf. With micro-feeding through fertigation, tests have proven that nutrient in an aqueous solution introduced more frequently in smaller amounts can be utilized at efficiency rates upward of 90 percent. The idea is that smaller doses of nutrients that are immediately available are more efficient than larger doses of granular fertilizer that is required to be broken down. Fertigated nutrients penetrate directly into the soil and roots, meaning lower rates can still be effective in turf density, quality, and hardness.

Other benefits of fertigation are that it virtually eliminates the need to use vehicles to apply nutrients, mitigating compaction caused by equipment travel, lowering equipment operating expenses and reducing labor. Application at night eliminates interruption of other activity, whether it be play or work. Fertilizer will be delivered by a third party to the two storage sites. With the implementation of fertigation, staff anticipates some labor savings as well as better quality turf.

FISCAL IMPACT

There is no fiscal impact at this time.

RECOMMENDATION

It is recommended that the Board of Directors consider and approve the specifications for a fertilizer injection system at Pleasant Valley Fields and Authorization to initiate the public bid process.

ATTACHMENTS

- 1) Request for Proposal (2 pages)

**Bid Specifications for
Fertilizer Injection
System at Pleasant
Valley Fields**

**Request for Proposal:
Due June 29th, 2020, 5:00 pm**



www.pvrpd.org • 805-482-1996

Brandon Lopez
Park Supervisor
Pleasant Valley Recreation &
Park District
1605 E. Burnley
Camarillo, Ca 93010
BLopez@pvrpd.org
(805)482-5396 ext. 302

INVITATION TO BID

Pleasant Valley Recreation and Park District "District" is seeking bids for the purchase of the following Ozawa Metering Pump & Flow Pacer specifications or equivalent:

- A.C. Variable Frequency Drive
- Variable speed 60-watt motor
- Water flow rate and totalizer
- Automated pump speed control
- Model 410 Controller
- Model 420 V.F.D.
- Model 450 Flow Sensor
- Model 460 Surge Protector
- Model 404 Pump
- 2 – 500 gallon tanks
- Hose Kits

PROPOSAL DEADLINE

The deadline for bid submittal is **Monday, June 29th, 5:00 p.m.** Complete and sign the forms provided and submit with packet. Mark envelopes *Fertigation Bid* by the deadline to:

Brandon Lopez, Park Supervisor

Pleasant Valley Recreation and Park District
1605 E. Burnley Street
Camarillo, CA 93010

ADDITIONAL INFORMATION

For questions, contact: **Brandon Lopez**
(805) 482-5396 x302
blopez@pvrrpd.org

**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: June 3, 2020

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION
NO. 652, APPROVING ENGINEER'S REPORT,
CONFIRMING DIAGRAM AND ASSESSMENT, AND
ORDERING LEVY OF ASSESSMENTS FOR FY 2020-
2021 FOR THE PARK MAINTENANCE AND
RECREATION IMPROVEMENT DISTRICT FOR THE
PLEASANT VALLEY RECREATION AND PARK
DISTRICT**

SUMMARY

Staff is presenting a staff report and resolution asking the Board to adopt a resolution to approve the engineer's report, confirm the diagram and assessment, and order a levy of assessments for the fiscal year 2020-2021 for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District and ordering a levy of assessment of \$42.56.

BACKGROUND

On April 4, 2001, by Resolution No. 356, after receiving a weighted majority of 58.7% of ballots in support of the proposed assessment, the Board of Directors ordered the formation of and levied the first assessment entitled, the Pleasant Valley Recreation and Park District Park Maintenance and Recreation Improvement Assessment District.

The assessments have been levied each year since FY 2001-2002. They have been used to improve and develop local parks and to enhance the maintenance of existing parks. In addition, the assessment revenues were anticipated to also be used to assist with the maintenance of new parks, including Pleasant Valley Fields.

On February 5, 2020, the Board adopted Resolution No. 642, directing the preparation of an Engineer's Report for the District and initiating the procedures for the continuation of the Assessment District for FY 2020-2021.

On May 6, 2020 the Board adopted Resolution No. 651, declaring intention to levy assessments for FY 2020-2021, preliminarily approving the Engineer's Report, and providing for Notice of Hearing for the Public Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District.

ANALYSIS

To continue to levy the assessments, the Board on February 5, 2020 directed SCI Group, Inc. the assessment engineer to prepare an Engineer's Report for FY 2020-2021. This Engineer's Report, which includes the proposed budget and the updated proposed assessment for each parcel in the District, was completed, but not filed with the District's attorney. The only time the Engineer's Report is required to be filed with the District's attorney is when there are significant changes. Staff spoke with Jeanette Hynson of SCI Consulting Group who advised that due to minimal changes there was no need to file the Engineer's Report with the attorney this year.

FISCAL IMPACT

The Board has the authority to approve an annual adjustment to the assessment rate by an amount equal to the change in the Los Angeles Consumer Price Index (CPI), not to exceed 3%. The assessment rate for FY 2020-2021 is \$42.56 per single family equivalent benefit unit (\$1.24 increase from last fiscal year rate) which is an assessment rate increase of 3.0%. To achieve the recommended 3.0% increase, SCI staff utilized the CPI indicator as of December 31, 2019 which was 2.96%. The additional 0.04% was pulled from the "Unused CPI" bank to equal the 3.0% increase.

Pending Board approval, this increase will provide assessment revenue sufficient for park maintenance programs including tree maintenance, amenity repairs, administrative staff, landscape services and the ongoing fund for a portion of the Pleasant Valley Fields debt service. The budget for the services and improvements that would be funded by the proposed assessments was developed by staff in cooperation with SCI.

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 652 accepting the Engineer's Report and ordering the levy of assessment at \$42.56.

ATTACHMENT

- 1) Resolution No. 652 (4 pages)
- 2) Engineer's Report for FY 2020-2021 (39 pages)

RESOLUTION NO. 652

A RESOLUTION APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND ORDERING LEVY OF ASSESSMENTS FOR FISCAL YEAR 2020-21 FOR THE PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT FOR THE PLEASANT VALLEY RECREATION AND PARK DISTRICT

RESOLVED, by the Board of Directors of the Pleasant Valley Recreation and Park District (the "Board"), State of California, that

WHEREAS, on April 4th, 2001 by its Resolution No. 356 this Board ordered the formation of and levied the first assessment within the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement District (the "Assessment District") pursuant to Article XIIIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the purpose of the Assessment District is for the installation, maintenance and servicing of improvements to the Pleasant Valley Recreation and Park District described in annual Engineer's Report; and

WHEREAS, by its Resolution No. 642, A Resolution Directing Preparation of the Engineer's Report for the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement District, this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972 and Article XIIIID of the California Constitution; and

WHEREAS, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 3, 2020 at the hour of 6:00 p.m. at the City of Camarillo, City Hall Council Chambers, 601 Carmen Dr., Camarillo, California, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; due to existing shelter-at-home orders the public were provided the opportunity to participate in the hearing by phone or email; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of assessments were fully heard and considered by this Board, and all oral statements and all written protests or communications

were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the levy and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof;

NOW, THEREFORE, IT IS FOUND, DETERMINED AND ORDERED, that:

1. The public interest, convenience and necessity require that the levy be made.
2. The land within the Assessment District will be specially benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.
3. The assessment is levied without regard to property valuation.
4. The Engineer's Report as a whole and each part thereof, to wit:
 - (a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
 - (b) the diagram showing the Assessment District, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and
 - (c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;are finally approved and confirmed.
5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
6. The assessment to pay the costs and expenses of the maintenance of the

improvements for fiscal year 2020-21 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
8. Immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Ventura. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Pleasant Valley Recreation and Park District.
9. Upon receipt of the moneys representing assessments collected by the County, the General Manager shall deposit the moneys in the Assessment District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.
10. The assessments levied are in conformance with Proposition 218.

PASSED AND ADOPTED this 3rd day of June, 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ELAINE MAGNER, CHAIR
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

MIKE MISHLER, SECRETARY
PLEASANT VALLEY RECREATION AND PARK DISTRICT



PLEASANT VALLEY RECREATION AND PARK DISTRICT
PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2020-21

APRIL 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972
AND ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

SCI Consulting Group

4745 MANGELS BOULEVARD

FAIRFIELD, CALIFORNIA 94534

PHONE 707.430.4300

FAX 707.430.4319

www.sci-cg.com

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INTRODUCTION

OVERVIEW

The Pleasant Valley Recreation and Park District (the "Park District") currently provides park facilities and recreational programs for its service area of 26,400 parcels. The Park District currently owns, operates and maintains 28 neighborhood, community, and regional parks which are distributed throughout the Park District. (For locations of the Park District's facilities, see the Diagram following in this Report.)

The Park District's facilities are summarized as follows:

DISTRICT PARKS

- ❖ **ADOLFO PARK**, (3.0 acres), 3601 N. Adolfo.
- ❖ **ARNEILL RANCH PARK**, (5.0 acres), 1301 Sweetwater.
- ❖ **BIRCHVIEW PARK**, (0.7 acres), 5564 Laurel Ridge Lane, Birchview/Laurel Ridge.
- ❖ **CALLEGUAS CREEK PARK**, (3.0 acres), 675 Avenida Valencia.
- ❖ **CAMARILLO OAK GROVE PARK**, (24.55 acres), 6968 Camarillo Springs Road.
- ❖ **CARMENITA PARK**, (1.0 acres), 1506 Sevilla.
- ❖ **CHARTER OAK PARK**, (5.7 acres), 2500 Charter Oak Drive.
- ❖ **COMMUNITY CENTER PARK**, (12.9 acres), 1605 E. Burnley Street, Carmen/Burnley.
- ❖ **DOS CAMINOS PARK**, (4.4 acres), 2198 N. Ponderosa Road, Las Posas/Ponderosa.
- ❖ **ENCANTO PARK**, (3.0 acres), 5300 Encanto.
- ❖ **FOOTHILL PARK**, (2.3 acres), 1501 Cranbrook Street.
- ❖ **FREEDOM PARK**, (33.9 acres), 275 E. Pleasant Valley Road, Skyway/Eubanks.
- ❖ **HERITAGE PARK**, (9.0 acres), 1630 Heritage Trail, Joshua Trail/Heritage Trail.
- ❖ **LAS POSAS EQUESTRIAN PARK**, (2.0 acres), 2084 Via Veneto, El Tuaca/Via Veneto.
- ❖ **LAURELWOOD PARK**, (1.5 acres), 2127 Dexter, Mobil/Dexter.
- ❖ **LOKKER PARK**, (7.0 acres), 848 Vista Coto Verde, Calle Higuera/Avenida Sultura.
- ❖ **MEL VINCENT PARK**, (5.0 ACRES), 668 CALISTOGA ROAD.
- ❖ **MISSION OAKS PARK**, (20.2 acres), 5501 Mission Oaks Boulevard, Mission Oaks/Oak Canyon.
- ❖ **NANCY BUSH PARK**, (3.4 acres), 1150 Bradford.

- ❖ **PITTS RANCH PARK**, (10.0 acres), 1400 Flynn Road.
- ❖ **BOB KILDEE COMMUNITY PARK**, (13.0 acres), 1030 Temple Avenue, Ponderosa/Temple.
- ❖ **QUITO PARK**, (5.0 acres), 7073 Quito Court, Calle Dia/Quito.
- ❖ **SPRINGVILLE PARK**, (5.0 acres), 801 Via Zamora.
- ❖ **TRAILSIDE PARK**, (0.5 acres), 5462 Cherry Ridge Drive, Willow View/Maple View.
- ❖ **VALLE LINDO PARK**, (10.0 acres), 889 Aileen Street, Valle Lindo/Aileen.
- ❖ **PLEASANT VALLEY FIELDS**, (55.0 acres), 3777 Village at the Park Drive.
- ❖ **WOODCREEK PARK**, (5.0 acres), 1200 Woodcreek Road, Lynwood/Woodcreek.
- ❖ **WOODSIDE PARK**, (5.0 acres), 247 Japonica Avenue, Ridgeview/Japonica.

ASSESSMENT PROCESS

In 2001, due to the combination of limited revenues, a growing community and expanding park acreage, the Park District projected that it would not be able to adequately maintain its current and future parks and recreation facilities. Therefore, the Board proposed the establishment of an assessment district to provide adequate revenues for park maintenance services as well as for expanding and improving park facilities to meet the growing demand placed on the parks.

In February and March 2001 the Board conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the District were provided with a notice and ballot for the proposed parks assessment ("the Parks Maintenance and Recreation Improvement District" or the "Improvement District"). A 45-day period was provided for balloting and a public hearing was conducted on March 21st, 2001. At the public hearing, all ballots returned within the 45-day balloting period were tabulated. It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final balloting result was 58.7% weighted support in favor of the benefit assessments for the Pleasant Valley Recreation and Park District's Park Maintenance and Recreation Improvement District.

As a result, the Board gained the authority to approve the levy of the assessments for the fiscal year 2001-02 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the Los Angeles Area, not to exceed 3%.

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 5, 2020.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services ("Improvements") that would be funded by the proposed 2020-21 assessments, determine the benefits received by property from the improvements and services within the Park District and the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the "Act") and Article XIID of the California Constitution (the "Article").

If the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution. A notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 3, 2020. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2020-21. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2020 for inclusion on the property tax roll for fiscal year 2020-21.

LEGISLATIVE ANALYSIS

PROPOSITION 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly specified and identified
- Special benefits are directly received by and provide a direct advantage to property in the assessment district
- The assessments must be proportional to the special benefits conferred

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article 13C and 13D of the California Constitution because the improvements to be funded are clearly defined; the benefiting properties in the Improvement District enjoys close and unique proximity, access and views to the improvements; the improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property; and the assessments are proportional to the special benefits conferred.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park

maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the Improvement District; and the improvements provide a direct advantage to property in the Improvement District that would not be received in absence of the assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the improvements will directly benefit property in the Improvement District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. The Engineer's Report is consistent with *Bonander* because the assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

PLANS & SPECIFICATIONS

The Pleasant Valley Recreation and Park District maintains park facilities in locations throughout its boundaries.

The work and improvements (the "Improvements") proposed to be undertaken by the Pleasant Valley Recreation and Park District's Park Maintenance and Recreation Improvement District (the "Improvement District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, playground equipment, hard court surfaces, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, park grounds and facilities, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasiums, senior centers, running tracks, swimming pools, landscape corridors, trails, other recreational facilities, security patrols to protect the Improvements, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Pleasant Valley Recreation and Park District. Any plans and specifications for these improvements have been filed with the General Manager of the Pleasant Valley Recreation and Park District and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling) sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus Incidental expenses. Reference is made to the Summary of District's Improvement Plans section in the following section of this Report and the more detailed budgets and improvement plans of the Park District, which are on file with the Pleasant Valley Recreation and Park District.

FISCAL YEAR 2020-21 ESTIMATE OF COST AND BUDGET

INTRODUCTION

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service included a declining level of parks and recreation facilities due to shortages of funds for the Park District. Improvements funded by the assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the enhanced level of improvements to be funded by the proposed assessment.

$$\text{Final Level of Improvements} = \text{Baseline Level of Improvements} + \text{Enhanced Level of Improvements}$$

SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Park District boundaries will receive improved access to better maintained and improved parks in their area. A detailed project improvement plan has been developed and is available for review at the Park District offices.

TABLE 1 - ESTIMATE OF COST, FY 2020-21

	<i>Total Budget</i>	
Installation, Maintenance & Servicing Costs		
Capital Improvements	\$563,560	
Equipment and Facility Replacement	\$30,000	
Services and Supplies	\$2,246,408	
Maintenance and Operations of Improvements ¹	<u>\$1,889,970</u>	
Subtotal - Installation, Maintenance and Servicing	\$4,729,938	
Administrative Costs:		
Assessment Administration and County Charges	\$27,984	
Allowance for Uncollectible Assessments	<u>\$23,845</u>	
Subtotals - Incidentals	\$51,829	
Total for Installation, Maintenance, Servicing and Administration	\$4,781,767	
Total Benefit of Improvements	\$4,781,767	
Single Family Equivalent Units (SFE)	28,013	
Benefit Received per SFE Unit	\$170.70	
Less:		
District Contribution for General Benefits ²	(\$1,195,441.70)	
District Contribution for Special Benefits	(\$2,393,400.30)	
Beginning Fund Balance (July 1, 20)	(\$664,182)	
Contribution to Reserve Fund/Improvement Fund/Contingency ³	<u>\$663,494</u>	
	(\$3,589,530)	
Net Cost of Installation, Maintenance and Servicing (Net Amount to be Assessed)	\$1,192,237	
Budget Allocation to Property		
Total Assessment Budget*	\$1,192,237	
	Unadjusted SFE	Adjusted SFE
Single Family Equivalent Benefit Units - Zone A	26,980.83	26,980.83
Single Family Equivalent Benefit Units - Zone B	495.24	123.81
Single Family Equivalent Benefit Units - Zone C	1,816.89	908.45
Adjusted SFE Units		<u>28,013.09</u>
Assessment per Single Family Equivalent Unit		\$42.56

* All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate

Notes to Estimate of Cost:

1. The item, Maintenance and Operation of Improvements provides funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed.
2. As determined in the following section, at least 25% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$4,781,767, the District must contribute at least \$1,195,442 from sources other than the assessments. The District will contribute much more than this amount, which more than covers any general benefits from the Improvements.
3. This amount is the projected ending fund balance as of June 30, 2021. The Fund Balance shown includes operating reserves and the Capital Improvement Reserve Fund.
4. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The funds shown under contribution to Reserve Fund / Improvement Fund / Contingency are primarily being accumulated for future capital improvement and capital renovation needs.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report explains the special and general benefits to be derived from the Improvements to park facilities and District maintained property throughout the Park District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The Improvement District consists of all Assessor Parcels within the boundaries of the Pleasant Valley Recreation and Park District. The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit is calculated for each parcel in the Improvement District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Identification of the direct advantages (special benefits) received by property in the Improvement District
3. Calculation of the proportion of these benefits that are general
4. Determination of the relative special benefit within different areas within the Improvement District
5. Determination of the relative special benefit per property type
6. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. Any and all general benefit must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel, in contrast to a general benefit which provides indirect or derivative advantages. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) The SVTA v. SCCOSA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that examples of a special benefit include proximity to a park, expanded or improved access to open space or views of open space.

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks in the Improvement District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service

area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radii close proximity and easy access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, almost every neighborhood park in the Improvement District does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Improvement District and the unique direct advantage the parcels within the Improvement District receive from the Improvements.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to parks within the Improvement District. As noted in the following section, several Zones of Benefit have been specifically drawn within the Improvement District to further recognize the unique levels of proximity and special benefits to properties in the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements and several unique areas of special benefits have been narrowly drawn.

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Improvement District. Therefore, property in the Improvement District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Improvement District do not share.

In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

Since the parcels in the Improvement District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Improvement District.

IMPROVED VIEWS

The Park District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views to properties with direct line-of-sight as well as other local properties which benefit from improved views when the Improvements are accessed or passed. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

BENEFIT FINDING

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from closer proximity, access and views of improved parks, recreation facilities, open space, landscaped corridors, greenbelts, trail systems and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties or the public at large. The public at large and other properties outside the Improvement District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

GENERAL VERSUS SPECIAL BENEFIT

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular

and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Improvement District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements. Other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Improvement District or the public at large.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

Properties within the Improvement District receive almost all of the special benefits from the Improvements because properties in the Improvement District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Improvement District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Improvement District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Improvement District and within the proximity radii for neighborhood parks in the Improvement District receive benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:

3,616 parcels outside the district but within either 0.5 miles of a neighborhood park or 2.0 miles of a community park within the Improvement District.

25,370 parcels in the Improvement District.

50% relative benefit compared to property within the Improvement District.

Calculation of General Benefit to Property Outside the Improvement District

$$(3,616 / (25,370 + 3,615)) * 0.5 = 6.2\%$$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 6.2% of the Improvements may be of general benefit to property outside the Improvement District.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District.

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit "conferred on real property located in the district". A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2.0% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District¹. A survey of park and recreation facility usage conducted by SCI Consulting Group found that less than 5% of the Park District's facility usage is by those who do not live or work within District boundaries.² When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 18.2% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

¹ . When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

² . A total of 200 park users were surveyed on different days and times during the months of November and December 2000. Nine respondents (4.5%) indicated that they did not reside or work within the Park District.

General Benefit Calculation

6.2%	(Outside the Assessment District)
+ 2.0%	(Inside the district – indirect and derivative)
+ 10.0%	(Public at Large)
= 18.2%	(Total General Benefit)

Although this analysis finds that 18.2% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 25%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$4,781,767. Of this total budget amount, the Park District will contribute \$3,588,842 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 75% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

ZONES OF BENEFIT

The Pleasant Valley Recreation and Park District's parks and recreation facilities are generally concentrated in the areas encompassing the City of Camarillo. The outlying, generally more rural areas of the Park District have limited park and recreation facilities and properties in these areas (collectively "area") are generally less proximate to the Improvements. Therefore, this area receives relatively lesser special benefits from the assessments than properties located within the City of Camarillo. This area of lesser benefit is defined to include all parcels within District boundaries that are located outside of the City limits, excluding the upper northwest section of the unincorporated areas of the Park District, generally known as the Heights and Spanish Hills³. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All parcels within the City of Camarillo or within the unincorporated areas described as the Heights or Spanish Hills are classified into Zone of Benefit A or Zone A.

Relative proximity and access to the Park District's facilities is a measure of the level of special benefit conferred by the assessments. Parcels in Zone B are approximately four times farther removed from the Park District's facilities as those within Zone A; therefore

³ . The area of Heights and Spanish Hills is generally located in the northwest unincorporated section of the Park District. The Las Posas Equestrian Park and Springville Park is located within this area. In addition, this area has similar proximity to the Park District's parks and facilities as do other parcels within the City of Camarillo.

these properties are determined to receive 1/4 (25%) the level of benefit as those within Zone A.

Leisure Village and The Springs are two retirement communities generally located on the eastern side of the City of Camarillo. Both communities provide their own recreational facilities and programs to their residents, and the Park District does not own or maintain facilities within the two communities. Consequently, the recreational facilities and services offered by Leisure Village and The Springs offset some of the benefits provided by the Park District's facilities, so these properties receive lower levels of special benefit. Although the residents and employees of Leisure Village and The Springs use facilities within each community, they also can and do utilize the Park District's facilities and programs, such as the Senior Center, Community Center, and Pleasant Valley pool.

A survey of property owners conducted by Godbe Research and Analysis, in August 2000, found that property owners in these communities utilized Park District facilities generally approximately at one-half the frequency of property owners outside these communities. Using relative frequency of use as a measure of benefit, the Engineer has determined that a benefit of 1/2 the level of benefit as those within Zone A is appropriate. Therefore, properties in Leisure Village and The Springs are classified into Zone of Benefit C or Zone C and are determined to receive a benefit of 1/2 (50%) the level of benefit as those within Zone A.

The summary of parcels and assessments by Zone of Benefit is listed in the following table.

TABLE 2 - SUMMARY OF PARCELS AND ASSESSMENTS BY ZONE OF BENEFIT

	<i>Zone of Benefit</i>			<i>Total</i>
	<i>A</i>	<i>B</i>	<i>C</i>	
Total Parcels	23,292	775	2,398	26,465
SFE Units (Unadjusted for Benefit Weighting)	26,980.83	495.24	1,816.89	29,292.96
Benefit Adjustment Factor	100%	25%	50%	
Assessment Rate per SFE	\$42.56	\$10.64	\$21.28	
Total Assessment	\$1,148,304.12	\$5,269.35	\$38,663.42	\$1,192,236.90

The Zones of Benefit are shown on the Assessment Diagram and are listed for each parcel on the Assessment Roll.

Assessed properties within the Improvement District are within the industry-accepted proximity/service area for parks and recreation facilities. As noted, these proximity radii were specifically established to only encompass properties with good proximity and access to local parks and in effect make local parks within the proximity radii an extension of

usable land area for the properties in the area. Since all parcels in the Improvement District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within each Zone of Benefit. In other words, the boundaries of the Improvement District and the Zones of Benefit have been narrowly drawn to include only properties that have good proximity and access and will specially benefit from the Improvements.

The SVTA vs. SCCOSA, 44 Cal.4th 431, 456, decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout each narrowly drawn Zone of Benefit is indeed consistent with the SVTA vs. SCCOSA decision and satisfies the “direct relationship to the ‘locality of the improvement.’” standard.

METHOD OF ASSESSMENT AND PROPORTIONALITY

As previously discussed, the assessments provide specific Improvements that confer direct and tangible special benefits to properties in the Improvement District. These benefits can partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based the population density of parcels.

It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population

density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.⁴

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such

⁴ For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Park District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential, its location and its proximity to parks and recreational facilities. Furthermore, the proportional special benefit derived by each identified parcel is apportioned based upon the following:

1. The entirety of the capital cost of the Improvements;
2. The maintenance and operation expenses of the Improvements;
3. And the cost of the property-related service being provided.

This method is further described below.

Pursuant to the Landscape and Lighting Act of 1972 and Article XIID of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the Improvements shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the Improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

Each parcel's benefit is determined by the difference between the general and special benefits being conferred on the properties by the Improvements; and the proportion of the special benefit conferred on the various land uses within the Assessment District. This method is further depicted below.

EQUATION 1 – SPECIAL BENEFIT APPORTIONMENT FACTORS

<p>Special Benefit $\approx \sum$ (Special Benefit apportionment factors including use property type, size, location, and proximity to Improvements)</p>

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's

relative special benefit in relation to a single family home on one parcel (the benchmark parcel). The formula for this special benefit assignment is as follows.

EQUATION 2 – RELATIVE SPECIAL BENEFIT (SFE)

$$\text{Relative Special Benefit} \approx \frac{\text{Special Benefit for a Specific Parcel}}{\text{Special Benefit for the Benchmark Parcel}}$$

Finally, to apportion the cost of Improvements to each parcel the total cost of the Improvements funded by the Assessments is divided by the total SFE benefit units assigned to all parcels. The resulting rate per SFE unit is then multiplied by the SFE units assigned to a parcel to determine the proportional assessment for each parcel.

EQUATION 3 – ASSESSMENT APPORTIONMENT

$$\text{Assessment for Parcel} = \frac{\text{Entire Cost of Improvements}}{\text{Total SFE Benefit Units}} * (\text{SFE Benefit Units for Parcel})$$

METHOD OF APPORTIONMENT

RESIDENTIAL PROPERTIES

Certain residential properties in the Improvement District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and townhomes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the Pleasant Valley Recreation and Park District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Park District from the 1990 Census and dividing it by the total number of such households, finds that approximately 3.32 persons occupy each single family residence, whereas an average of 2.16 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 3.32 persons, 0.65 SFE would equate to one multi-family unit or 0.65 SFE for every 2.16 residents. Likewise, each condominium unit receives 0.71 SFE and each mobile home receives 0.51 SFE.

TABLE 3 - RESIDENTIAL DENSITY AND ASSESSMENT FACTORS

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>SFE Factor</i>
Single Family Residential	34,333	10,343	3.32	1.00
Condominium	9,464	4,030	2.35	0.71
Multi-Family Residential	5,633	2,602	2.16	0.65
Mobile Home on Separate Lot	1,712	1,014	1.69	0.51

Source: 1990 Census, city of Camarillo (the most recent data available when the Improvement District was established).

The single family equivalency factor of 0.65 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.65 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

COMMERCIAL/INDUSTRIAL PROPERTIES

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 3.32. Since the average lot size for a single family home in the Park District is approximately 0.27 acres, the average number of residents per acre of residential property is 12.30.

The employee density per acre is generally 2 times the population density of single family residential property per acre (24 employees per acre / 12.3 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for

allocating commercial/industrial benefit. Table 4 shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

TABLE 4 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per 1/4 Acre ²</i>
Commercial	24	1.00
Office	68	2.83
Shopping Center	24	1.00
Industrial	24	1.00
Self Storage or Parking Lot	1	0.04

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the quarter acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

VACANT PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the Fiscal Year 2000-01 assessed valuation data from the County of Ventura, found that 35% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 35% of the benefits are related to the underlying land and 65% are related to the improvements and the day to day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.35 per parcel.

As properties are approved for development, their value increases. Likewise, the special benefits received by vacant property increases as the property is approved for development, or becomes closer to being improved. When property is approved for development with a final map, the property has passed the final significant hurdle to development and can shortly undergo construction. Since the property is nearing the point

of development, its special benefits increase. In addition, these properties are generally sold soon after completion of improvements, so the properties receive the additional benefit of desirability from prospective buyers due to the special benefits provided by proximity to improved parks and recreational facilities of the Park District. It is therefore determined that property with final map approval receives 50% of the relative benefit to improved property of similar use-type.

OTHER PROPERTIES

Article XIID provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for business purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor of 0.

DURATION OF ASSESSMENT

As noted previously, the Board gained the authority to approve the levy of the assessments for the fiscal year 2001-02 and to continue to levy them in future years. It is proposed that the Assessment be levied for fiscal year 2020-21 and continued every year thereafter, so long as the parks and recreational areas need to be improved and maintained. Pleasant Valley Recreation and Park District requires funding from the Assessments for its Improvements in the Improvement District. The Assessment can continue to be levied annually after the Pleasant Valley Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

APPEALS AND INTERPRETATION

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the General Manager or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been

filed with the County for collection, the General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the General Manager or her or his designee, shall be referred to the Board of the Pleasant Valley Recreation and Park District and the decision of the Board of the Pleasant Valley Recreation and Park District shall be final.

ASSESSMENT

WHEREAS, on February 5, 2020 the Pleasant Valley Recreation and Park District Board of Directors adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Pleasant Valley Recreation and Park District, County of Ventura, California;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Improvement District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Pleasant Valley Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of the improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for the Improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2020-21 is generally as follows:

TABLE 5 - SUMMARY COST ESTIMATE

	<i>F.Y. 2020-21</i>
	<u><i>Budget</i></u>
Parks Maintenance	\$4,166,378
Parks Improvements	\$563,560
Contingency and Reserve	\$663,494
Incidental Expenses	\$51,829
TOTAL BUDGET	<u>\$5,445,261</u>
Less:	
Beginning Fund Balance (July 1, 20)	(\$664,182)
Park District Contribution	<u>(\$3,588,842)</u>
NET AMOUNT TO ASSESSMENTS	<u>\$1,192,237</u>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Improvement District. The distinctive number of each parcel or lot of land in the said Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Improvement District, in accordance with the special benefits to be

received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the Los Angeles Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2018 to December 2019 was 2.96% and the Unused CPI balance is 0.85%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 3.00% which equates to \$42.56 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$42.56. The assessment ballot proceeding conducted in 2001 authorized an annual adjustment in the assessment levies equal to the annual change in the CPI, not to exceed 3%. The maximum authorized assessment rate for fiscal year 2020-21 is within the limits of the authorized CPI increase.

The assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Ventura for the fiscal year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within the Improvement District.

Dated: April 16, 2020

Engineer of Work



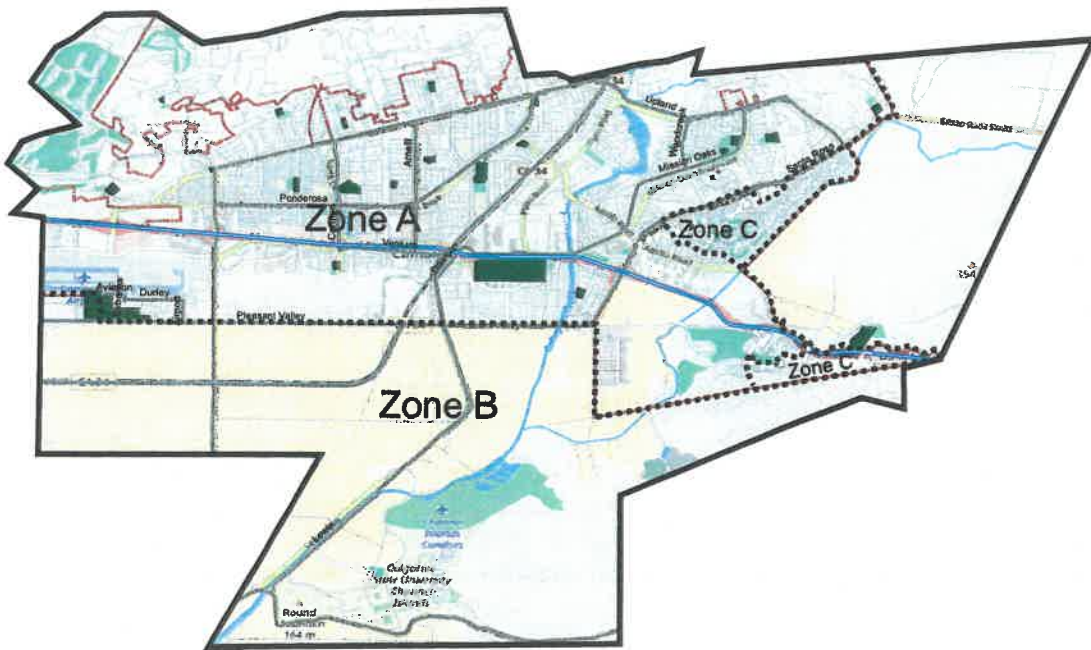
A handwritten signature in blue ink, appearing to read "John W. Bliss".

By _____
John Bliss, License No. C52091

ASSESSMENT DIAGRAM

The Improvement District includes all properties within the boundaries of the Pleasant Valley Recreation and Park District. The boundaries of the Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Ventura, for fiscal year 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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Legend

- Interstate
- Major Road
- Local Road
- Parks
- District Boundary Line
- City boundaries
- Zone of Benefit Boundary

Note:
 REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF VENTURA FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

SCI Consulting Group
 4745 Nangle Blvd
 Fairfield, Ca 94534
 707-430-4300

FILED IN THE OFFICE OF THE GENERAL MANAGER OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, COUNTY OF VENTURA, CALIFORNIA, THIS _____ DAY OF _____, 2020.

GENERAL MANAGER _____

RECORDED IN THE OFFICE OF THE GENERAL MANAGER OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, COUNTY OF VENTURA, CALIFORNIA, THIS _____ DAY OF _____, 2020.

GENERAL MANAGER _____

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 2020. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

GENERAL MANAGER _____

FILED THIS _____ DAY OF _____, 2020, AT THE HOUR OF _____ O'CLOCK _____ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF VENTURA, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT.

COUNTY AUDITOR, COUNTY OF VENTURA

**Pleasant Valley Recreation and Park District
 Park Maintenance and Recreation Improvement District
 Assessment Diagram**

APPENDIX A - 2020-21 ASSESSMENT ROLL

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER

DATE: June 3, 2020

**SUBJECT: CONSIDERATION OF PROPOSED FINALIZED DESIGN
AND AMENITY PARK PLANS AND REVISED
CONDITIONS OF APPROVAL FOR RAN & RANCHO
ASSOCIATES TRACT 5671**

SUMMARY

The District received the dedication of parkland for the Springville development through the City and developer in 2008. The District Board approved the relocation of the Park Site from the far end of the development entrance to immediately adjacent to the Springville – Ponderosa intersection. At the April Board meeting the Board approved and accepted the draft design and amenity choices. An updated finalized plan is presented with revised conditions of approval for Tract 5671-Ran Rancho.

BACKGROUND

In January 2008, the City of Camarillo approved the Springville Specific Plan, which included over 1,000 new housing units, commercial spaces, and two new parks on both sides of the proposed Springville overcrossing. This plan included RPD-195 which is the development under discussion today. In order to provide the residents of this proposed subdivision with adequate open space, the City of Camarillo required through their Park Land Dedication Ordinance (Chapter 18.30, Sections .010 through .120) that the developer provide five acres of park land or pay the District a fee calculated in excess of two million dollars. The developer chose to provide the park space and presented the Park District with a placement against the eucalyptus windrow at the far end of the development. It is unknown whether at that time, the District was consulted on the park placement, however, the developer received approval from the City for the plan, which would have required some form of District approval.

At the December 6, 2018 Board meeting the District Board approved the relocation of the Park Site from the far end of the development entrance to immediately adjacent to the Springville – Ponderosa intersection. At the July 29, 2019 Special Board meeting, Director (then Chairman) Kelley appointed an Ad Hoc Committee to further explore the development of potential park and amenity plans.

ANALYSIS

At the April 1, 2020 Board meeting the District Board approved and accepted the design and amenity choices as well as requested updated language as it pertains to installation and completion of the park. The documents before the Board will include: 1) Ran Rancho Springville West Park

Conceptual Site Plan, 2) Finalized Park Site Plan for Ran Rancho, 3) Letter to District Board, and 4) Proposed Revised Park Conditions. The first document shows the overall location of the development in relation to the park site and the second document is the updated and finalized park design and amenities.

Prior to the Ran and Rancho Associates going before the City of Camarillo Planning Commission, they first need to seek approval from the District Board for proposed revisions of approval for Tract 5671. The Developer is asking for two Conditions of Approval for Tentative Tract 5671, the Ran and Rancho Associates Springville Specific Plan project. There are three separate Conditions of Approval related to the District: conditions #181 to #183. There are no requested revisions to condition #181. Revisions to conditions #182 and #183 consist of clarification language for the method of conveyance of the land to Pleasant Valley Recreation and Park District by the developer and timing of the construction and completion of the park.

Condition #182: Changes/Updates are in Red

Prior to the recordation of Phase 1, the subdivider shall post a security deposit in a form acceptable to City in the amount of \$415,533, which represents the in-lieu fee that would be required for the additional 2.19 acres of park land that is required for Phase 1 and that developer proposes to satisfy by the dedication of park land in Phase 2 under Condition **36 183** immediately below. If the developer does not dedicate the five acres of park land required under Condition **36 183** within five years of the recordation of the final map for Phase 1, then the City may retain the security deposit and treat such amount as payment of an in-lieu fee for park land dedication in order to fulfill developer's park land obligations under Chapter 18.30 for Phase 1. **The developer may fulfill developer's park land obligations by dedication of the five acres of park land by means of a Lot Line Adjustment, subdivision or other legal direct conveyance to the Pleasant Valley Recreation and Park District.**

Condition #183:

Prior to the recordation of Phase 2, the subdivider shall dedicate on the final map to the Pleasant Valley Recreation and Park District a five-acre (net) park site on lot 9. The subdivider shall improve the park in accordance with Title 18 of the Camarillo Municipal Code, including grading, utility stub-ins, curb and gutter. The final design of the rough grading of the park shall be subject to review by the manager of the Pleasant Valley Recreation and Park District and the Director of Community Development and Director of Public Works. The subdivider shall design and construct all park improvements, including improvement of the public right-of-way, parkways, landscaping, sports courts, playground equipment, drainage facilities, restrooms, and any other structures. The park shall **begin construction prior to the 51st residential occupancy of Phase 2 of Tract 5671** and be completed prior to the final authorization of the compliance inspection form for the **50th 100th dwelling unit within Phase 2 of Tract 5671**. **The project sales office shall prominently display a park site plan in the sales office and provide a written notice and conceptual park plans for the future park as disclosure during the sale of homes within Phase 2 of Tract 5671.**

FISCAL IMPACT

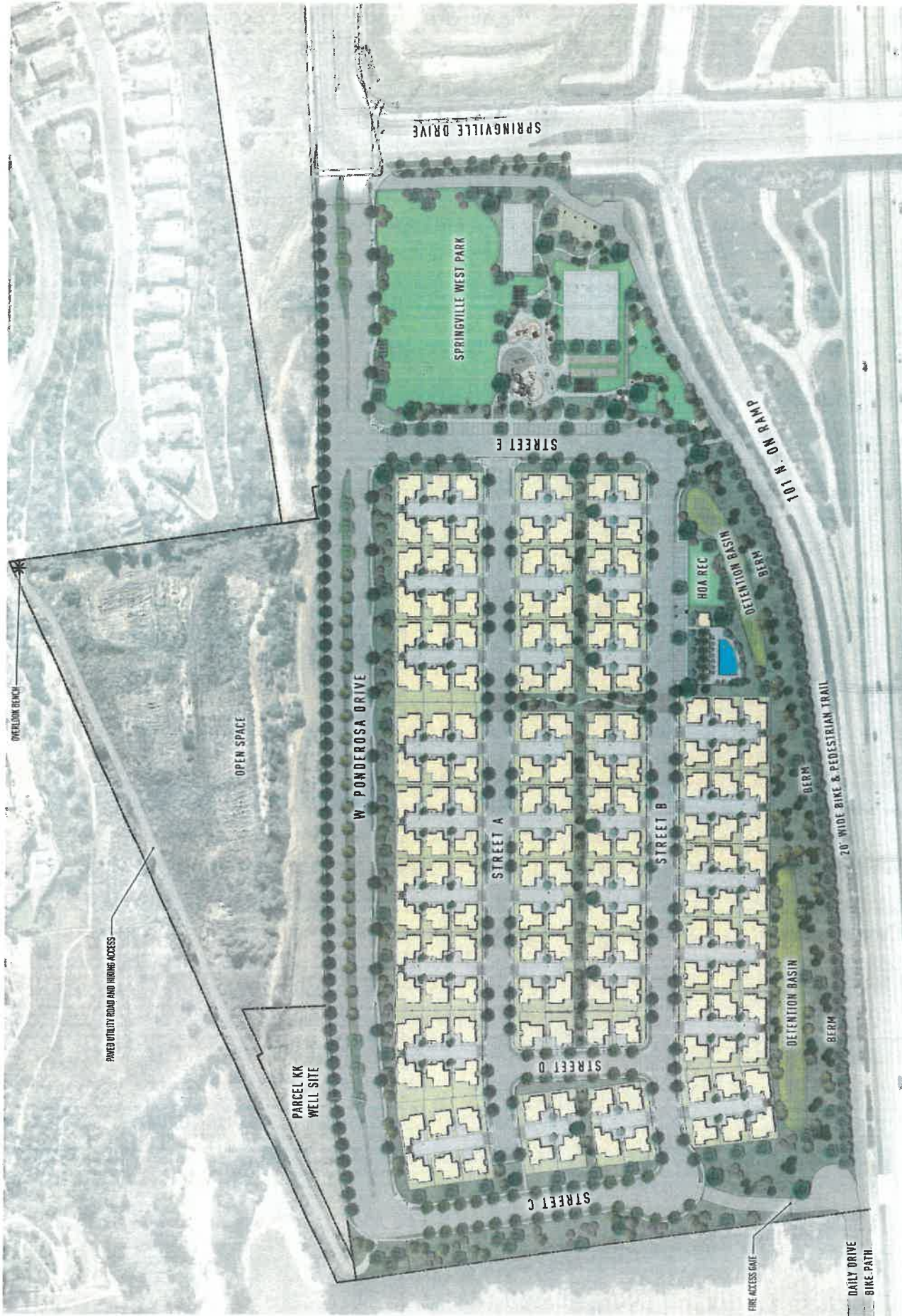
This action does not carry a fiscal impact.

RECOMMENDATION

It is recommended that the Board of Directors discuss and approve the finalized parksite map and amenities as well as the revisions to Conditions of Approval for Ran Rancho Associates Tract 5671, conditions #182 and #183.

ATTACHMENTS

- 1) Ran Rancho Springville West Park Conceptual Site Plan (1 page)
- 2) Finalized Park Site Plan for Ran Rancho (1 page)
- 3) Letter to District Board (1 page)
- 4) Proposed Revised Park Conditions (1 page)



TRACT 5671-2

RAN RANCHO - CAMARILLO, CA

APRIL 25, 2020

CONCEPTUAL LANDSCAPE PLAN

dgs Development Planning Services, Inc.

M&S Landscape Architecture

PARK ACTIVITIES



THE PLAY CENTER - 400 S.F. GROUPS



PURIFIED WATER FOUNTAIN GROUPS



OUTDOOR FITNESS AREA



CONCRETE COURTS



TURF FIELD



TOTAL SITE AREA: 5 ACRES

SPRINGVILLE WEST PARK - CAMARILLO, CA
PLEASANT VALLEY RECREATION AND PARK DISTRICT
 APRIL 11, 2020

Development Planning Services, Inc.

211 Village Commons Blvd., Suite 15
Camarillo, California 93012
805.484.8303

May 18, 2020

Ms. Mary Otten, General Manager
Pleasant Valley Recreation and Park District
1605 E. Burnley Street
Camarillo, CA 93010

Subject: Request for support for Modification of Tract Conditions (Tract 5671 – Ran Rancho)

Dear Ms. Otten and PVRPD Board,

Attached please find a request for modification to two Conditions of Approval for Tentative Tract 5671, the Ran and Rancho Associates Springville Specific Plan project. There are three separate Conditions of Approval related to the Pleasant Valley Recreation and Park District: conditions #181 to #183. No change is requested to condition #181. Revisions to conditions #182 and #183 consist of clarification language for the method of conveyance of the land to PVRPD by the developer and timing of the construction and completion of the park. Following PVRPD Board approval of this request I will be submitting the same request to the City of Camarillo Community Development Department for consideration by the City Council.

I have also attached for reference the Springville West Park Conceptual Site Plan and the park site plan in context with the overall 5671-2 project. The project consists of 158 single-family detached residences. Please note that, as discussed with the PVRPD Board, none of the homes adjacent to the park face directly on the park and that resident parking exceeds the City of Camarillo requirements. Additionally, the project proposes HOA-owned and operated private recreation amenities west of the park. The proposed Class I Bike Path across the freeway frontage of the project includes a connection to the park.

I will be available to speak with the PVRPD Board at your June meeting.

Regards,

Dennis Hardgrave

Dennis Hardgrave
For Ran and Rancho (Camarillo) Associates

PROPOSED REVISED CONDITIONS OF APPROVAL FOR TRACT 5671

Proposed by Ran and Rancho (Camarillo) Associates

May 15, 2020

The following are the requested revisions to Conditions of Approval for Ran Associates & Rancho (Camarillo) Associates Tract 5671. These revisions are being requested by the property owner and reflect the current timing of the Tract 5671-2 project. The Phase 2 portion of the project contains the five-acre park site required under the Tract Conditions of Approval and the Springville Specific Plan. However, due to the revised location of the park site and the time involved in processing a General Plan Amendment for the decreased development density and park location, the 5671-2 Final Map will possibly not record by the current sunset date of Condition #182. The 5671-1 Final Map recorded on May 4, 2016.

The proposed revisions do not affect Condition #181. Condition #182 includes a clarification of methods of conveyance in order to release the security posted with the City by the developer of Tract 5671-1. Condition #183 addresses the proposed timing of the start of construction and completion of the proposed Springville West five-acre park. Please see the requested redline revisions below.

PARKS/SCHOOLS

181. Prior to recordation of Phase 1, the subdivider shall pay an in-lieu fee for 2.5 acres of park land dedication in the amount of \$474,353 under Chapter 18.30 of the Camarillo Municipal Code regarding park land dedication. The payment is to be made to the Pleasant Valley Recreation and Park District prior to the approval of the final subdivision map or proportionate amount.
182. Prior to the recordation of Phase 1, the subdivider shall post a security deposit in a form acceptable to City in the amount of \$415,533, which represents the in-lieu fee that would be required for the additional 2.19 acres of park land that is required for Phase 1 and that developer proposes to satisfy by the dedication of park land in Phase 2 under Condition ~~36~~ **183** immediately below. If developer does not dedicate the five acres of park land required under Condition ~~36~~ **183** within five years of the recordation of the final map for Phase 1, then the City may retain the security deposit and treat such amount as payment of an in-lieu fee for park land dedication in order to fulfill developer's park land obligations under Chapter 18.30 for Phase 1. **The developer may fulfill developer's park land obligations by dedication of the five acres of park land by means of a Lot Line Adjustment, subdivision or other legal direct conveyance to the Pleasant Valley Recreation and Park District.**
183. Prior to the recordation of Phase 2, the subdivider shall dedicate on the final map to the Pleasant Valley Recreation and Park District a five-acre (net) park site on lot 9. The subdivider shall improve the park in accordance with Title 18 of the Camarillo Municipal Code, including grading, utility stub-ins, curb and gutter. The final design of the rough grading of the park shall be subject to review by the manager of the Pleasant Valley Recreation and Park District and the Director of Community Development and Director of Public Works. The subdivider shall design and construct all park improvements, including improvement of the public right-of-way, parkways, landscaping, sports courts, playground equipment, drainage facilities, restrooms, and any other structures. The park shall **begin construction prior to the 51st residential occupancy of Phase 2 of Tract 5671** and be completed prior to the final authorization of the compliance inspection form for the **50th 100th dwelling unit** within Phase 2 of Tract 5671. **The project sales office shall prominently display a park site plan in the sales office and provide a written notice and conceptual park plans for the future park as disclosure during the sale of homes within Phase 2 of Tract 5671.**

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER

DATE: June 3, 2020

**SUBJECT: CONSIDERATION OF PARK MITIGATION FEES FOR
RESIDENTIAL PLANNED DEVELOPMENT GPA 2017-
1/RPD-201 TO MITIGATE IMPACTS**

SUMMARY

Currently GPA 2017-1/RPD-201 known as Camino Ruiz Apartment Project is under CEQA review. The proposed project site is located at the southeastern corner of Verdugo Way and Camino Ruize. The proposed project site consists of approximately 20 acres of land and the project applicant is requesting approval from the City of Camarillo to change the land use from Industrial to High-Density Residential and permit the development of the site with 386 apartment units in 17 buildings. This project poses significant effects on the current park system and needs to be mitigated.

BACKGROUND

The California Environmental Quality Act (CEQA) was enacted in 1970 with the objective to inform the public and decision-makers of the potential environmental impacts of a proposed project. As part of the CEQA requirements, public agencies like Pleasant Valley Recreation and Park District review these documents to consider the significant effects of the project and to provide input.

The City of Camarillo sent out a Notice of Preparation of a Draft Environmental Impact Report for the Camino Ruiz Apartment Community Project. As part of the State mandate the District could submit comments as it pertained to the potential environmental impacts of this project. District staff submitted a letter to the City of Camarillo Community Development Department stating this project of 386 apartment units would have a significant effect on the current park space. It would not only increase the strain on existing park spaces, but actually takes the City in the wrong direction regarding park space per 1,000 residents in accordance with the City's General Plan. The District requested some type of mitigation be included as part of the final approval. Suggested mitigation opportunities could include through fees to the District, dedicated park within the development, or dedicate a park space nearby.

Typically, the District receives Quimby Fees for residential development; however, this only applies when developments subdivide existing parcels. This particular project is multi-family and won't be subdividing so Quimby Fees are not required. To address residential in-fill projects on a whole the District will need to continue to explore Development Impact Fees.

ANALYSIS

The City of Camarillo's General Plan specifically under Section 8 of the Recreation element as stated under the general standard, the Pleasant Valley Recreation and Park District and the City of Camarillo recommends that for each 1,000 persons, a total of 2 ½ acres of neighborhood parks and 2 ½ acres of community parks should be required for a combined total of 5 acres of parkland per 1,000. Currently, the District operates 256 acres of Parkland for over 69,800 constituents. Accordingly, the District should have 349 acres of parkland to meet this requirement which means there is currently a deficient of 93 acres.

In order to address the potential impacts of this project on local park capacity the property owners of Camino Ruiz Apartment project are agreeable to a park fee, provided one is adopted by the District and City of Camarillo prior to issuance of building permits for the project. The agreement to a park fee is based on the premise that the adopted fee would be similar in structure and methodology (population, household size, and basis of land value) to the Quimby Ordinance and would give up to 30% credit for qualifying private permanent recreational space. The current estimate for the fee would be based on 3.57 acres, assuming the 30% and is consistent with other park fee structures and would address the potential impacts to parks.

The Quimby equivalent fee for this project would be \$1,771,314. This number is based on 385 units with an average household size of 2.64 people for a total of 1,017 residents. That 1,017 people each need 217.8 square feet of park space (5 acres per 1,000 people) or 221,503 total square feet. The project is proposing to provide 141,570 square feet of useable open space, of which they can receive a credit of up to 30% of that space or 66,451 square feet. The remaining 155,052 square feet are multiplied by the land valuation at the time of the application filing (\$9.52 per square foot) to give the land value amount of \$1,479,095. Finally, there is a 20% additional fee requirement to construct the public improvements so an additional \$295,219 is added to get the grand total of \$1,771,314.

FISCAL IMPACT

This action does not carry a fiscal impact.

RECOMMENDATION

It is recommended the Board of Directors approve a \$1,771,314 park mitigation fee for the Residential Planned Development Permit RPD-201 from Camino Ruiz, LLC and ZDI, Inc., owners of the Camino Ruiz Apartment proposed development.

ATTACHMENTS

- 1) Letter from Developer (1 page)
- 2) Resolution 2018-96 from City of Camarillo (2 pages)

Development Planning Services, Inc.

211 Village Commons Blvd., Suite 15
Camarillo, California 93012
805.484.8303

May 6, 2020

Ms. Mary Otten, General Manager
Pleasant Valley Recreation & Park District
1605 E. Burnley Street
Camarillo, CA 93010

Subject: Camino Ruiz Apartment Project future PVRPD fees

Mary,

As I discussed with you by email and telephone yesterday I am writing on behalf of Camino Ruiz, LLC and ZDI, Inc., owners of the Camino Ruiz Apartment proposed development, regarding the payment of park fees for their project. The project, City of Camarillo GPA 2017-1 and Residential Planned Development Permit RPD-201, is now under review by the City of Camarillo with project design review and CEQA documentation underway. The CEQA document is nearing completion for public review and comment.

The owners understand that the City of Camarillo and the Pleasant Valley Recreation & Park District (District) do not currently have a park fee agreement for residential projects that do not include a subdivision. Within Camarillo and the District the process for residential subdivision park fees or parkland dedication are covered under the statewide Quimby Act. The District will soon be undertaking a nexus study for establishment of a park fee for non-subdivision residential projects that could be adopted by Resolution of both the District and the Camarillo City Council at a later, undetermined date.

The Camino Ruiz project is a rental apartment project without a subdivision component. In order to address the potential impacts of this project on local park capacity the property owners of the Camino Ruiz Apartment project are agreeable to a park fee, provided one is adopted by the District and City of Camarillo prior to issuance of building permits for the project. This agreement to a park fee is based on the premise that the adopted fee would be similar in structure and methodology (population, household size, and basis of land value) to the Quimby Ordinance and would give up to 30% credit for qualifying private permanent recreational use open space. Our current estimate would be that instead of 5.1 acres of parkland calculated for the Camino Ruiz project the fee would be based on 3.57 acres, assuming the 30% credit. This would be consistent with other regional park fee structures and would address the potential impacts of this project.

This proposed project has extensive active public-access recreation areas and includes a wide linear park and perimeter walking path along Verdugo Way/Camino Ruiz and a public plaza at the entry; both of these amenities would also be of benefit to the current neighborhood residents and business employees throughout the day. The onsite private amenities include additional usable open space, barbecues and tables, pool, spa, gym, community room, outdoor game space, tot lot and small dog play area.

I am submitting this letter to the City of Camarillo Community Development Department for inclusion in the project CEQA analysis and project review. Please acknowledge receipt of this letter to the City's Staff Planner, John Novi, and forward to the PVRPD Board. Also, advise me of any further actions needed at this time with PVRPD regarding this matter.

Regards,

Dennis Hardgrave

Dennis Hardgrave
For Camino Ruiz, LLC

C: Steve Zimmerman, Camino Ruiz, LLC/ZDI, Inc.
City of Camarillo Community Development Department

RESOLUTION NO. 2018-96

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CAMARILLO, RESTATING THE PROCEDURE FOR CALCULATING THE PUBLIC IMPROVEMENT PORTIONS OF PARK-RELATED LAND DEDICATION OR IN-LIEU FEES UNDER CAMARILLO MUNICIPAL CODE CHAPTER 18.30

The City Council of the City of Camarillo resolves as follows:

SECTION 1. Findings. The City Council of the City of Camarillo finds as follows:

A. The Quimby Act (Government Code section 66477), among other things, permits the City to set definite standards for determining the amount of land dedication or in lieu fee for park or recreational purposes required of new development.

B. Camarillo Municipal Code (CMC) Chapter 18.30 (Park Land Dedication) implements the City's park land dedication and in lieu fee program, as permitted under the Quimby Act.

C. CMC section 18.30.050.B addresses the public improvements for park or recreational facilities, and permits the City to set the formula for calculating such fees by resolution.

D. The average proportionate value of providing park-related public improvements is 20 percent of the amount of the park land dedication or in lieu fee.

E. By this resolution, the City seeks to confirm this percentage-based formula as the standard for calculating the public improvement portion for land dedications or in-lieu fees required under CMC Chapter 18.30.

SECTION 2. Environmental Review. The City Council exercises its independent judgment and finds that this resolution is not subject to the California Environmental Quality Act ("CEQA") pursuant to: Section 15060(c)(3) (the activity is not a project as defined in Section 15378) of the CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3, because the subject regulations have no potential for resulting in any significant physical change to the environment, directly or indirectly, because it only concerns the calculation of fees and any future development would be evaluated through individual environmental review in accordance with CEQA.

SECTION 3. Restatement of Procedure for Calculating Fee for Costs of Public Improvements Under Chapter 18.30. The amount of the public improvement portion of the park land dedication or in lieu fee, established under Camarillo Municipal Code Chapter 18.30, will be 20 percent of the land dedication valuation calculated under CMC section 18.30.050.A.

SECTION 4. Effective Date; and Application. The procedure for calculating public improvement fees related to Chapter 18.30, as outlined under this resolution, will take effect 30 days after the adoption of Ordinance No. 1156.

SECTION 5. Certification. The City Clerk is directed to certify the adoption of this resolution.

PASSED AND ADOPTED September 26, 2018.

Charlotta Craven
Mayor

Attested to on 9/27/18
Jeff Madland
City Clerk

I, Jeffrie Madland, City Clerk of the City of Camarillo, certify Resolution No. 2018-96 was adopted by the City Council of the City of Camarillo at a regular meeting held September 26, 2018, by the following vote:

AYES: Councilmembers: Kildee, McDonald, Morgan, Trembley, Mayor Craven
NOES: Councilmembers: None
ABSENT: Councilmembers: None

Jeff Madland
City Clerk



**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: June 3, 2020

**SUBJECT: CONSIDERATION AND APPROVAL OF PRELIMINARY
FISCAL YEAR 2020-2021 BUDGETS FOR THE
GENERAL FUND, THE ASSESSMENT DISTRICT AND
QUIMBY EXPENSES**

SUMMARY

Every year staff brings a budget before the Board of Directors requesting the Board to approve the next fiscal year's budget. Staff is asking the Board to approve FY 2020-2021 General Fund, Assessment District and Quimby budgets for the Pleasant Valley Recreation and Park District.

BACKGROUND

On May 9th and 14th, Pleasant Valley Recreation and Park District held public workshops for the proposed Fiscal Year 2020/2021 budgets, totaling approximately \$7.5 million in expenses for the General Fund budget, \$1.1 million in expenses for the Assessment District Budget and \$1.0 million in expenses for the Quimby Fund. The public received notice of these workshops through the posting of agendas.

The proposed operating budgets for FY 2020-2021 strive to continue to move the Pleasant Valley Recreation and Park District along the path of fiscal sustainability, although this fiscal year budget was very difficult. In March 2020, the COVID-19 crisis was declared in Ventura County, which has and will continue to have a large impact on District finances. The District has been forced to cancel classes, program, and events which in turn affect the revenues the District brings in during the summer months which is considered the highest use season. In addition, the District was forced to cancel classes, programs and events in March, April, May, and June of fiscal year 2019-2020 which will affect our year end 19-20 / beginning year 20-21 cash balances. Due to the COVID-19 crisis the budget presented at the budget workshops and the June 3, 2020 board meeting is a - straightforward budget. Staff spent numerous hours preparing this budget taking into consideration the "unknowns" for the District future and making every dollar stretch to maintain a consistent level of service for the community. Since this budget has so many "unknowns" for the future it will be a working document and will be visited quarterly to: examine revenues and trends, identify areas of financial issues or concerns, and assess strategies to ensure budget corrections can be made on a timely basis.

The General Fund budget as presented is balanced with an excess of \$2,418 in the general fund. The introduction of the preliminary budgets as well as the workshops has allowed the Board and the public an opportunity to review and provide additional comments before adoption of the budgets on July 1, 2020.

The Assessment District budget is balanced at \$1,185,457 in revenue with \$1,178,411 in personnel and services and supplies. This equates to revenue exceeding expense by a total of \$7,046.

The Quimby Fees Funds has a revenue budget of \$38,000 for interest earnings and an expense budget of \$1,000,000 for capital improvement projects.

ANALYSIS

The analysis is comparative from the approved FY 2019-2020 Operating Budget for General Fund-Fund 10, Assessment District -Fund 20 and Quimby Fees – Fund 30.

General Fund Revenue has an overall decrease of \$657,109 from FY2019-2020 budget, the major noticeable changes are reflected in the chart below:

Property Tax Apportionment*	Decrease	\$80,003
Contract Classes/Public Fees	Decrease	\$87,790
Public Fees	Decrease	\$154,838
Rental	Decrease	\$149,913
Donations	Decrease	\$36,000
ROPS	Decrease	\$75,000

*Property Tax Apportionment stayed flat with a 10% reduction in Supplemental Tax

General Fund Personnel Expenses has an overall decrease of \$307,885 from FY 2019-2020 budget, the major noticeable changes are reflected in the chart below:

Full Time Salaries	Decrease	\$292,244
Part-Time Salaries	Decrease	\$35,558
Retirement	Decrease	\$32,917
Employee Insurance	Decrease	\$10,908
Workers Compensation	Decrease	\$25,545

General Fund Services and Supplies has an overall decrease of \$293,759 from FY 2019-2020 budget, the major noticeable changes are reflected in the chart below:

Legal Services	Decrease	\$10,000
Instructor Services	Decrease	\$40,709
Rent & Leases	Decrease	\$13,250

Water	Increase	\$40,000
Electric	Decrease	\$20,864
Designated Reserve Buckets	FY 2019-2020 \$125,000	FY 2020-2021 \$0

Fund 20 - Assessment District

The analysis for Fund 20 (Assessment District) is as follows:

- Balanced budget with an excess of \$7,046
- Revenue has increased \$33,935 due to 3% increase in Assessment Tax
- Personnel has decreased \$3,383
- Services and Supplies has increased \$33,252 due to:
 - Contract Landscape Services \$14,216
 - Tree Care \$12,500

Fund 30 – Quimby Fees

Fund 30 (Quimby Fees) is a fee that is received from developers in lieu of land and may only be used for developing new parks/recreation facilities or rehabilitating existing neighborhood or Community Park/Recreational Facilities. The District does not budget for Park-in lieu fees but does budget for interest earnings. The District budgeted \$38,000 in interest earnings, taking into consideration the balances that are in the Ventura County Pool and the two certificates of deposit with Multi-Bank Securities.

The following projects are planned for FY 2020-2021 and the projects will be paid with Quimby Funds equating to \$1,000,000.

- Community Center Kitchen \$250,000
- Arneill Ranch Park \$750,000

Capital Improvement Program (CIP)

For the General Fund CIP there are a total of six projects. Three are currently in the fiscal year 2020-2021 budget and three are slated to be reviewed at mid-year:

- Current Capital Improvement Projects
 - Turf Grinder for Edges/Lips \$15,000
 - Pitts Ranch Basketball Court Repaint \$ 8,000
 - PV Fields Painting West End \$15,000
 - Truck \$30,000

There are two capital purchases budgeted for this upcoming fiscal year:

- Administration
 - Server and Switches \$24,000
- Recreation
 - Inflatable System \$ 5,500

Total budgeted for capital is \$97,500.

FISCAL IMPACT

Approval of the Preliminary FY 2020-2021 Budget will allow staff to proceed with the development of the Final 2020-2021 Budgets for review and adoption at the July 1, 2020 Board meeting. There is no fiscal impact associated with this action.

RECOMMENDATION

It is recommended that the Board approve Preliminary Fiscal Year 2020-2021 Budgets.

ATTACHMENT

- 1) FY 2020-2021 Preliminary Budgets Summary Sheets
 - a. Fund 10 (3 pages)
 - b. Recreation Department (2 pages)
 - c. Department 000 (1 page)
 - d. Department 301 (1 page)
 - e. Department 310 (1 page)
 - f. Department 320 (1 page)
 - g. Department 370 (1 page)
 - h. Department 410 (2 pages)
 - i. Department 503 (1 page)
 - j. Department 505 (2 pages)
 - k. Department 520 (1 page)
 - l. Fund 20 Assessment District (1 page)
 - m. Fund 30 Park Dedication Fees (1 page)

Pleasant Valley Recreation & Park District

FY 2020-2021 Budget

Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5110	Tax Apport - Cur Year Secured	\$ (6,353,802.15)	\$ (6,561,872.00)	\$ (6,481,869.00)	\$ (6,481,869.00)	\$ (6,481,869.00)
5120	Tax Apport - Cur Year Unsec	\$ (115,812.89)	\$ -	\$ -	\$ -	\$ -
5130	Tax Apport - Prior Year Sec	\$ (62,776.77)	\$ -	\$ -	\$ -	\$ -
5140	Tax Apport - Prior Year Unsec	\$ (10,361.51)	\$ -	\$ -	\$ -	\$ -
5150	Tax Deeded Sales	\$ (10.03)	\$ -	\$ -	\$ -	\$ -
5210	Cur Supplemental Pass Thru	\$ (108,928.71)	\$ -	\$ -	\$ -	\$ -
5230	HOPTR	\$ (45,866.89)	\$ -	\$ -	\$ -	\$ -
5240	Supplemental Assessment Roll	\$ (84.18)	\$ -	\$ -	\$ -	\$ -
5310	Interest Earnings	\$ (98,047.11)	\$ (46,500.00)	\$ (36,030.00)	\$ (36,030.00)	\$ (36,030.00)
5460	Dividends - CAPRI Prior Years	\$ (9,382.00)	\$ -	\$ -	\$ -	\$ -
5465	Hill Fire 2018	\$ (76,072.88)	\$ -	\$ -	\$ -	\$ -
5506	Park Patrol Citations	\$ (9,399.22)	\$ (4,950.00)	\$ (3,245.00)	\$ (2,434.00)	\$ (2,434.00)
5510	Contract Classes-Public Fees	\$ (224,938.49)	\$ (235,485.00)	\$ (196,927.00)	\$ (147,695.00)	\$ (147,695.00)
5511	Public Fees	\$ (410,015.87)	\$ (379,621.00)	\$ (304,710.00)	\$ (224,783.00)	\$ (224,783.00)
5520	Public Fees-Entrv Fees	\$ (53,235.06)	\$ (46,995.00)	\$ (39,745.00)	\$ (29,809.00)	\$ (29,809.00)
5525	Vending Concessions	\$ (2,166.71)	\$ (3,446.00)	\$ (976.00)	\$ (732.00)	\$ (732.00)
5530	Rental	\$ (434,087.36)	\$ (403,769.00)	\$ (339,006.00)	\$ (253,856.00)	\$ (253,856.00)
5535	Cell Tower Revenue	\$ (91,675.52)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)
5536	Annual Passes	\$ 122.00	\$ -	\$ -	\$ -	\$ -
5540	Parking Fees	\$ (16,969.18)	\$ (12,312.00)	\$ (10,350.00)	\$ (7,261.00)	\$ (7,261.00)
5550	Dues	\$ (1,201.00)	\$ (2,000.00)	\$ -	\$ -	\$ -
5555	Activity Guide Revenue	\$ (15,975.75)	\$ (18,000.00)	\$ (18,000.00)	\$ (13,500.00)	\$ (13,500.00)
5558	Sponsorships	\$ (3,600.00)	\$ -	\$ -	\$ -	\$ -
5563	Staffing Cost Recovery	\$ (21,421.41)	\$ (16,880.00)	\$ (33,880.00)	\$ (31,285.00)	\$ (31,285.00)
5564	Special Event Permits	\$ (1,206.00)	\$ (1,000.00)	\$ -	\$ -	\$ -
5565	Gain/(Loss) LAIF Investments	\$ (4,737.83)	\$ -	\$ -	\$ -	\$ -
5570	Donations	\$ (95,704.50)	\$ (90,000.00)	\$ (72,000.00)	\$ (36,000.00)	\$ (36,000.00)
5575	Other/Purchase Discount Taken	\$ (90,330.56)	\$ (68,015.00)	\$ (49,082.00)	\$ (44,082.00)	\$ (44,082.00)
5576	Credit Card Processing Fee	\$ (346.44)	\$ -	\$ -	\$ -	\$ -
5580	Cash Over/Under	\$ (124.00)	\$ -	\$ -	\$ -	\$ -
5585	Incentive Income	\$ (2,762.58)	\$ (1,900.00)	\$ (1,300.00)	\$ (1,300.00)	\$ (1,300.00)
5595	Prior Period Adjustment	\$ 3,704.32	\$ -	\$ -	\$ -	\$ -
5600	Reimbursement - ROPS	\$ (287,212.86)	\$ (200,000.00)	\$ (125,000.00)	\$ (125,000.00)	\$ (125,000.00)
5605	Reimb-Needs Assessment/LPA	\$ (15,793.34)	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (8,660,222.48)	\$ (8,184,449.00)	\$ (7,803,824.00)	\$ (7,527,340.00)	\$ (7,527,340.00)
Personnel						
6100	Full Time Salaries	\$ 2,200,795.96	\$ 2,650,972.00	\$ 2,515,178.00	\$ 2,358,728.00	\$ 2,358,728.00
6101	Overtime Salaries	\$ 34,862.08	\$ 32,508.00	\$ 32,490.00	\$ 32,490.00	\$ 32,490.00
6105	Car Allowance	\$ 10,806.25	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00
6108	Cell Phone Allowance	\$ 15,398.86	\$ 15,420.00	\$ 15,420.00	\$ 14,610.00	\$ 14,610.00
6110	Part-Time Salaries	\$ 622,446.45	\$ 470,254.00	\$ 455,741.00	\$ 434,696.00	\$ 434,696.00
6120	Retirement	\$ 379,760.59	\$ 450,140.00	\$ 442,785.00	\$ 417,223.00	\$ 417,223.00
6121	457 Pension	\$ 7,399.23	\$ 7,445.00	\$ 7,445.00	\$ 7,445.00	\$ 7,445.00
6130	Employee Insurance	\$ 267,264.52	\$ 304,641.00	\$ 302,990.00	\$ 293,733.00	\$ 293,733.00
6131	Med Ins.- Board/Retirees	\$ -	\$ -	\$ -	\$ -	\$ -
6140	Workers Compensation	\$ 208,178.25	\$ 172,200.00	\$ 151,966.00	\$ 146,655.00	\$ 146,655.00
6150	Unemployment Insurance	\$ 9,563.00	\$ 5,000.00	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00
6160	Loan - Pension Obligation	\$ 43,633.74	\$ 250,532.00	\$ 256,742.00	\$ 256,742.00	\$ 256,742.00
6170	PERS Unfunded Liability	\$ 318,714.00	\$ 348,560.00	\$ 434,065.00	\$ 434,065.00	\$ 434,065.00
Personnel		\$ 4,118,822.93	\$ 4,718,472.00	\$ 4,629,022.00	\$ 4,410,587.00	\$ 4,410,587.00
Services and Supplies						
6200	Communications	\$ -	\$ -	\$ -	\$ -	\$ -
6210	Telephone/Internet	\$ 12,222.82	\$ 20,804.00	\$ 16,596.00	\$ 16,596.00	\$ 16,596.00
6220	Internet Services	\$ 67,469.49	\$ 41,010.00	\$ 27,135.00	\$ 27,135.00	\$ 27,135.00
6230	IT Infrastructure	\$ -	\$ 2,400.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6240	Computer Hardware/Software	\$ -	\$ 13,264.00	\$ 10,040.00	\$ 10,040.00	\$ 10,040.00
6310	Pool Chemicals	\$ 6,034.50	\$ 11,500.00	\$ 11,000.00	\$ 8,250.00	\$ 8,250.00
6320	Janitorial Supplies	\$ 56,753.29	\$ 53,400.00	\$ 53,400.00	\$ 53,400.00	\$ 53,400.00
6330	Kitchen Supplies	\$ 889.01	\$ 2,400.00	\$ 900.00	\$ 900.00	\$ 900.00
6340	Food Supplies	\$ 12,351.38	\$ 8,800.00	\$ 7,300.00	\$ 6,320.00	\$ 6,320.00
6350	Water Maint & Service	\$ 1,164.43	\$ 1,176.00	\$ 1,239.00	\$ 1,239.00	\$ 1,239.00
6360	Laundry/Wash Service	\$ 404.50	\$ 680.00	\$ 880.00	\$ 880.00	\$ 880.00
6380	Medical Supplies	\$ 184.81	\$ 850.00	\$ -	\$ -	\$ -
6410	Insurance Liability	\$ 115,144.00	\$ 143,930.00	\$ 149,311.00	\$ 149,311.00	\$ 149,311.00
6500	Equipment Maintenance	\$ 4.60	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
6510	Fuel	\$ 47,886.18	\$ 48,000.00	\$ 50,400.00	\$ 50,400.00	\$ 50,400.00
6520	Vehicle Maintenance	\$ 31,069.59	\$ 35,400.00	\$ 35,400.00	\$ 35,400.00	\$ 35,400.00
6530	Office Equipment Maintenance	\$ -	\$ 600.00	\$ 1,600.00	\$ -	\$ -
6540	Computer Equip Maintenance	\$ 217.81	\$ -	\$ -	\$ -	\$ -
6610	Building Repair	\$ 99,509.45	\$ 93,250.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00
6620	HVAC	\$ 7,790.35	\$ 10,240.00	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00

Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
6630	Playground Maintenance	\$ 37,986.15	\$ 30,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
6640	Hill Fire 2018	\$ 60,452.27	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ 80,908.20	\$ 91,280.00	\$ 86,220.00	\$ 86,220.00	\$ 86,220.00
6719	Tree Care - Assess	\$ 10,000.00	\$ 28,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
6720	Contracted LS Services	\$ 832.10	\$ -	\$ -	\$ -	\$ -
6725	Park Signage (Branding)	\$ 4,956.90	\$ -	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ 1,500.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
6740	Rubbish & Refuse	\$ 62,451.08	\$ 73,586.00	\$ 77,006.00	\$ 77,006.00	\$ 77,006.00
6750	Vandalism/Theft	\$ 48.17	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
6810	Memberships	\$ 12,523.63	\$ 16,245.00	\$ 13,696.00	\$ 13,696.00	\$ 13,696.00
6910	Office Supplies	\$ 16,997.07	\$ 23,671.00	\$ 20,705.00	\$ 17,585.00	\$ 17,585.00
6920	Postage Expense	\$ 13,003.91	\$ 22,540.00	\$ 19,500.00	\$ 19,000.00	\$ 19,000.00
6930	Advertising Expense	\$ 13,034.14	\$ 5,840.00	\$ 6,240.00	\$ 6,240.00	\$ 6,240.00
6940	Printing Charges	\$ 15,597.06	\$ 13,598.00	\$ 13,638.00	\$ 13,338.00	\$ 13,338.00
6950	ActiveNet Charges	\$ 61,611.47	\$ 61,209.00	\$ 58,338.00	\$ 52,542.00	\$ 52,542.00
6960	Appron Redev/Collection Fees	\$ 489,668.40	\$ 459,455.00	\$ 481,576.00	\$ 481,576.00	\$ 481,576.00
6980	Minor Furn Fixture & Equip	\$ 1,110.04	\$ 1,233.00	\$ 1,134.00	\$ 1,134.00	\$ 1,134.00
6990	Comp Hardware/Software Exp	\$ 9,514.49	\$ -	\$ -	\$ -	\$ -
7010	Fingerprint Fees (HR)	\$ 1,630.00	\$ 2,440.00	\$ 2,560.00	\$ 2,560.00	\$ 2,560.00
7020	Fire & Safety Insp Fees	\$ 4,052.43	\$ 4,275.00	\$ 2,975.00	\$ 2,975.00	\$ 2,975.00
7030	Permit & Licensing Fees	\$ 14,172.28	\$ 6,730.00	\$ 6,350.00	\$ 6,350.00	\$ 6,350.00
7040	State License Fee	\$ 755.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
7100	Professional Services	\$ 1,400.00	\$ 20,000.00	\$ -	\$ -	\$ -
7110	Legal Services	\$ 70,458.25	\$ 100,000.00	\$ 100,000.00	\$ 90,000.00	\$ 90,000.00
7115	Typeset and Print Services	\$ 39,134.19	\$ 40,400.00	\$ 40,800.00	\$ 36,300.00	\$ 36,300.00
7120	Instructor Services	\$ 151,005.63	\$ 137,847.00	\$ 128,749.00	\$ 97,138.00	\$ 97,138.00
7125	PERS Admin Fees	\$ 786.05	\$ 1,550.00	\$ 2,110.00	\$ 2,110.00	\$ 2,110.00
7130	Audit Services	\$ 20,810.45	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00
7140	Medical & Health Svcs (HR)	\$ 3,065.00	\$ 9,250.00	\$ 8,500.00	\$ 5,500.00	\$ 5,500.00
7150	Security Services	\$ 4,147.88	\$ 9,530.00	\$ 4,700.00	\$ 3,700.00	\$ 3,700.00
7160	Entertainment Services	\$ 2,174.99	\$ 7,500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7180	Business Services	\$ 88,070.75	\$ 61,788.00	\$ 71,114.00	\$ 70,114.00	\$ 70,114.00
7185	Conversion Adjustment	\$ 6,283.31	\$ -	\$ -	\$ -	\$ -
7190	Umpire/Referee Services	\$ 1,830.00	\$ 1,877.00	\$ 1,727.00	\$ -	\$ -
7210	Subscriptions	\$ 662.27	\$ 4,712.00	\$ 4,299.00	\$ 4,299.00	\$ 4,299.00
7310	Rents & Leases - Equip	\$ 35,673.80	\$ 36,750.00	\$ 28,200.00	\$ 23,500.00	\$ 23,500.00
7320	Blde/Field Leases & Rental	\$ -	\$ 120.00	\$ -	\$ -	\$ -
7410	Event Supplies	\$ 1,105.59	\$ 2,245.00	\$ 2,780.00	\$ 2,280.00	\$ 2,280.00
7420	Supplies	\$ 6,328.70	\$ 9,250.00	\$ 4,200.00	\$ 3,200.00	\$ 3,200.00
7430	Bingo Supplies	\$ 8,329.24	\$ 9,600.00	\$ 5,400.00	\$ 3,600.00	\$ 3,600.00
7440	Sporting Goods	\$ 4,708.79	\$ 7,900.00	\$ 7,500.00	\$ 5,300.00	\$ 5,300.00
7450	Arts and Craft Supplies	\$ 826.02	\$ 2,430.00	\$ 5,575.00	\$ 5,575.00	\$ 5,575.00
7460	Training Supplies	\$ 1,701.41	\$ 2,500.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
7470	Camp Supplies	\$ 1,143.82	\$ 2,000.00	\$ -	\$ -	\$ -
7500	Small Tools	\$ 6,082.93	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
7510	Safety Supplies	\$ 1,622.87	\$ 6,855.00	\$ 3,310.00	\$ 3,310.00	\$ 3,310.00
7610	Uniform Allowance	\$ 8,064.32	\$ 12,450.00	\$ 10,240.00	\$ 10,240.00	\$ 10,240.00
7620	Safety Clothing	\$ 2,740.66	\$ 6,054.00	\$ 4,854.00	\$ 4,854.00	\$ 4,854.00
7710	Conference&Seminar Staff	\$ 12,646.43	\$ 27,510.00	\$ 13,064.00	\$ 11,564.00	\$ 11,564.00
7715	Conference&Seminar Board	\$ 495.00	\$ 4,450.00	\$ 2,575.00	\$ 2,575.00	\$ 2,575.00
7720	Conference&Seminar Travel Exp	\$ 9,279.46	\$ 13,117.00	\$ 5,845.00	\$ 4,345.00	\$ 4,345.00
7725	Out of Town Travel Board	\$ 2,117.54	\$ 6,556.00	\$ 3,231.00	\$ 3,231.00	\$ 3,231.00
7730	Private Vehicle Mileage	\$ 3,033.77	\$ 4,287.00	\$ 2,392.00	\$ 1,684.00	\$ 1,684.00
7740	Transportation Charges	\$ 150.08	\$ -	\$ -	\$ -	\$ -
7750	Buses/Excursions	\$ 16,470.88	\$ 11,700.00	\$ 6,150.00	\$ 2,950.00	\$ 2,950.00
7760	Tuition/Book Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -
7810	Utilities - Gas	\$ 27,903.14	\$ 26,283.00	\$ 29,715.00	\$ 29,715.00	\$ 29,715.00
7820	Utilities - Water	\$ 648,917.55	\$ 825,373.00	\$ 825,373.00	\$ 865,373.00	\$ 865,373.00
7830	Utilities - Electric	\$ 194,476.76	\$ 240,864.00	\$ 225,000.00	\$ 220,000.00	\$ 220,000.00
7840	Airport Assessment Exp	\$ 16,345.00	\$ 10,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
7910	Awards and Certificates	\$ 13,127.30	\$ 20,995.00	\$ 16,710.00	\$ 11,670.00	\$ 11,670.00
7920	Meals for Staff Training	\$ 3,371.11	\$ 2,610.00	\$ 3,560.00	\$ 3,560.00	\$ 3,560.00
7930	Employee Morale	\$ 438.77	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -
7950	COP Debt - PV Fields	\$ 242,434.38	\$ 235,560.00	\$ 229,760.00	\$ 229,760.00	\$ 229,760.00
7970	Reserve Vehicle Fleet	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -
7971	Reserve Computer Fleet	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -
7973	Reserve Dry Period	\$ 90,000.00	\$ 90,000.00	\$ -	\$ -	\$ -
7975	Reserve Repair/Oper/Admin	\$ 30,000.00	\$ 20,000.00	\$ -	\$ -	\$ -
Services and Supplies		\$ 3,167,465.09	\$ 3,408,094.00	\$ 3,172,367.00	\$ 3,114,335.00	\$ 3,114,335.00
Capital						
8400	Capital	\$ -	\$ -	\$ 67,500.00	\$ 67,500.00	\$ 67,500.00
8420	Equip/Facility Replacement	\$ -	\$ 64,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
8422	Sr/Community Rec Facility	\$ 1,032.00	\$ -	\$ -	\$ -	\$ -

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
8435	Auditorium Restroom Remodel	\$ 2,786.93	\$ -	\$ -	\$ -	\$ -
8436	Springville Dog Park Wall	\$ 78,292.99	\$ -	\$ -	\$ -	\$ -
8448	Pool Plaster/Fiberglass Resurf	\$ 161,829.73	\$ -	\$ -	\$ -	\$ -
8449	Pool Slide Metal Support	\$ 56,243.31	\$ -	\$ -	\$ -	\$ -
8450	Bob Kildee Restroom Roof	\$ 15,613.00	\$ -	\$ -	\$ -	\$ -
8451	Freedom RR/Concession Roof	\$ 23,459.60	\$ -	\$ -	\$ -	\$ -
8452	Charter Oak Tree Windrow	\$ 9,681.50	\$ -	\$ -	\$ -	\$ -
8453	PV Fields Painting Phase I	\$ 11,270.00	\$ -	\$ -	\$ -	\$ -
8454	Comm Ctr Exterior Restrooms	\$ 21,911.49	\$ -	\$ -	\$ -	\$ -
8455	Bob Kildee Irrigation Pump	\$ 6,225.15	\$ -	\$ -	\$ -	\$ -
8456	Mtr Enclosur-Encnt.Fhill.Adolf	\$ 18,667.43	\$ -	\$ -	\$ -	\$ -
8457	Arnell Rnch Park Picnic Area	\$ 23,507.52	\$ -	\$ -	\$ -	\$ -
8458	Pitts Ranch Park Pavilion	\$ 53,506.09	\$ -	\$ -	\$ -	\$ -
8462	Bob Kildee Irrigation Meter	\$ 675.00	\$ -	\$ -	\$ -	\$ -
8463	LPA Architects-CC/Gym/Sr Ctr	\$ 158,833.87	\$ -	\$ -	\$ -	\$ -
8464	Arnell Ranch Park Renovation	\$ 66,255.74	\$ -	\$ -	\$ -	\$ -
8465	Lamps/Pole Replacement at M.O.	\$ -	\$ 53,000.00	\$ -	\$ -	\$ -
8466	L.E.D. Light SpringvilleTennis	\$ -	\$ 22,000.00	\$ -	\$ -	\$ -
8467	Charter Oaks Irrigation-Trees	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
8468	Community Center Marouee	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
8470	PVAC Pool Heater	\$ -	\$ 23,930.00	\$ -	\$ -	\$ -
8471	Cam Grove Play Equipment	\$ -	\$ 34,117.00	\$ -	\$ -	\$ -
8472	Freedom Park ParkingLot&Skyway	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -
8473	P.V. Fields Painting II	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -
Capital		\$ 709,791.35	\$ 522,047.00	\$ 97,500.00	\$ 97,500.00	\$ 97,500.00
Revenue Total		\$ (8,660,222.48)	\$ (8,184,449.00)	\$ (7,803,824.00)	\$ (7,527,340.00)	\$ (7,527,340.00)
Expense Total		\$ 7,286,288.02	\$ 8,126,566.00	\$ 7,801,389.00	\$ 7,524,922.00	\$ 7,524,922.00
Grand Total		\$ (1,373,934.46)	\$ (57,883.00)	\$ (2,435.00)	\$ (2,418.00)	\$ (2,418.00)
Expense and Capital		\$ 7,996,079.37	\$ 8,648,613.00	\$ 7,898,889.00	\$ 7,622,422.00	\$ 7,622,422.00

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Recreation Wrap-Up**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Requested 5/14/2020	Approved
Revenue						
5510	Contract Classes-Public Fees	\$ (223,343.49)	\$ (235,485.00)	\$ (196,927.00)	\$ (147,695.00)	\$ (147,695.00)
5511	Public Fees	\$ (410,015.87)	\$ (379,621.00)	\$ (304,710.00)	\$ (224,783.00)	\$ (224,783.00)
5520	Public Fees-Entry Fees	\$ (53,235.06)	\$ (46,995.00)	\$ (39,745.00)	\$ (29,809.00)	\$ (29,809.00)
5525	Vending Concessions	\$ (2,166.71)	\$ (3,446.00)	\$ (976.00)	\$ (732.00)	\$ (732.00)
5530	Rental	\$ (175,759.21)	\$ (159,690.00)	\$ (132,600.00)	\$ (99,450.00)	\$ (99,450.00)
5536	Annual Passes	\$ 122.00	\$ -	\$ -	\$ -	\$ -
5550	Dues	\$ (1,201.00)	\$ (2,000.00)	\$ -	\$ -	\$ -
5555	Activity Guide Revenue	\$ (15,975.75)	\$ (18,000.00)	\$ (18,000.00)	\$ (13,500.00)	\$ (13,500.00)
5558	Sponsorships	\$ (3,600.00)	\$ -	\$ -	\$ -	\$ -
5563	Staffing Cost Recovery	\$ (19,294.59)	\$ (16,880.00)	\$ (33,880.00)	\$ (31,285.00)	\$ (31,285.00)
5564	Special Event Permits	\$ (1,206.00)	\$ (1,000.00)	\$ -	\$ -	\$ -
5570	Donations	\$ (25,204.50)	\$ (20,000.00)	\$ -	\$ -	\$ -
5573	Scholarships	\$ (2.00)	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ (6,744.15)	\$ (3,270.00)	\$ -	\$ -	\$ -
Revenue		\$ (937,626.33)	\$ (886,387.00)	\$ (726,838.00)	\$ (547,254.00)	\$ (547,254.00)
Personnel						
6100	Full Time Salaries	\$ 483,821.72	\$ 605,849.00	\$ 613,334.00	\$ 535,841.00	\$ 535,841.00
6101	Overtime Salaries	\$ 2,730.82	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 4,394.00	\$ 3,120.00	\$ 3,120.00	\$ 2,310.00	\$ 2,310.00
6110	Part-Time Salaries	\$ 397,505.60	\$ 338,780.00	\$ 273,937.00	\$ 252,892.00	\$ 252,892.00
6120	Retirement	\$ 88,042.67	\$ 100,988.00	\$ 105,457.00	\$ 93,169.00	\$ 93,169.00
6121	457 Pension	\$ 6,353.19	\$ 6,400.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 43,436.81	\$ 58,463.00	\$ 33,724.00	\$ 32,755.00	\$ 32,755.00
6140	Workers Compensation	\$ 43,380.56	\$ 24,814.00	\$ 21,382.00	\$ 19,008.00	\$ 19,008.00
Personnel		\$ 1,069,665.37	\$ 1,138,414.00	\$ 1,050,954.00	\$ 935,975.00	\$ 935,975.00
Services and Supplies						
6210	Telephone/Internet	\$ 63.71	\$ 400.00	\$ -	\$ -	\$ -
6330	Kitchen Supplies	\$ 889.01	\$ 2,400.00	\$ 900.00	\$ 900.00	\$ 900.00
6340	Food Supplies	\$ 12,351.38	\$ 8,800.00	\$ 7,300.00	\$ 6,320.00	\$ 6,320.00
6360	Laundry/Wash Service	\$ 284.50	\$ 500.00	\$ 700.00	\$ 700.00	\$ 700.00
6380	Medical Supplies	\$ 184.81	\$ 850.00	\$ -	\$ -	\$ -
6500	Equipment Maintenance	\$ 4.60	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
6530	Office Equipment Maintenance	\$ -	\$ 600.00	\$ 1,600.00	\$ -	\$ -
6610	Building Repair	\$ 2,250.00	\$ 2,250.00	\$ -	\$ -	\$ -
6810	Memberships	\$ 496.63	\$ 2,715.00	\$ 125.00	\$ 125.00	\$ 125.00
6910	Office Supplies	\$ 6,113.42	\$ 3,500.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
6920	Postage Expense	\$ 10,403.97	\$ 18,940.00	\$ 16,500.00	\$ 16,500.00	\$ 16,500.00
6930	Advertising Expense	\$ 12,327.13	\$ 4,100.00	\$ -	\$ -	\$ -
7020	Fire & Safety Inso Fees	\$ 614.54	\$ 1,750.00	\$ -	\$ -	\$ -
7030	Permit & Licensing Fees	\$ 11,422.29	\$ 4,430.00	\$ 3,550.00	\$ 3,550.00	\$ 3,550.00
7100	Professional Services	\$ 1,400.00	\$ 5,000.00	\$ -	\$ -	\$ -
7115	Typeset and Print Services	\$ 39,134.19	\$ 40,400.00	\$ 40,800.00	\$ 36,300.00	\$ 36,300.00
7120	Instructor Services	\$ 151,005.63	\$ 137,347.00	\$ 126,449.00	\$ 94,838.00	\$ 94,838.00
7140	Medical & Health Svcs (HR)	\$ -	\$ 3,750.00	\$ 3,000.00	\$ -	\$ -
7150	Security Services	\$ 175.00	\$ 1,000.00	\$ 500.00	\$ -	\$ -
7160	Entertainment Services	\$ 2,174.99	\$ 6,500.00	\$ -	\$ -	\$ -
7180	Business Services	\$ 13,378.60	\$ 14,400.00	\$ 4,500.00	\$ 3,500.00	\$ 3,500.00
7190	Umpire/Referee Services	\$ 1,830.00	\$ 1,877.00	\$ 1,727.00	\$ -	\$ -
7210	Subscriptions	\$ 252.57	\$ 950.00	\$ 775.00	\$ 775.00	\$ 775.00
7310	Rents & Leases - Equip	\$ 16,130.39	\$ 20,550.00	\$ 10,800.00	\$ 10,300.00	\$ 10,300.00
7320	Bldg/Field Leases & Rental	\$ -	\$ 120.00	\$ -	\$ -	\$ -
7410	Event Supplies	\$ 1,105.59	\$ 2,245.00	\$ 2,360.00	\$ 1,860.00	\$ 1,860.00
7420	Supplies	\$ 6,328.70	\$ 9,250.00	\$ 4,200.00	\$ 3,200.00	\$ 3,200.00
7430	Bingo Supplies	\$ 8,329.24	\$ 9,600.00	\$ 5,400.00	\$ 3,600.00	\$ 3,600.00
7440	Sporting Goods	\$ 3,802.79	\$ 5,900.00	\$ 5,200.00	\$ 3,000.00	\$ 3,000.00
7450	Arts and Craft Supplies	\$ 790.18	\$ 2,430.00	\$ 5,575.00	\$ 5,575.00	\$ 5,575.00
7460	Training Supplies	\$ 859.59	\$ 1,945.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7470	Camp Supplies	\$ 1,143.82	\$ 2,000.00	\$ -	\$ -	\$ -
7510	Safety Supplies	\$ 1,321.62	\$ 6,250.00	\$ 2,550.00	\$ 2,550.00	\$ 2,550.00
7610	Uniform Allowance	\$ 2,270.00	\$ 4,050.00	\$ 1,840.00	\$ 1,840.00	\$ 1,840.00
7710	Conference&Seminar Staff	\$ 5,496.27	\$ 9,550.00	\$ 2,500.00	\$ 1,000.00	\$ 1,000.00
7720	Conference&Seminar Travel Exp	\$ 5,027.67	\$ 6,000.00	\$ 1,500.00	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 2,287.11	\$ 3,624.00	\$ 1,416.00	\$ 708.00	\$ 708.00
7750	Buses/Excursions	\$ 16,470.88	\$ 11,700.00	\$ 6,150.00	\$ 2,950.00	\$ 2,950.00
7810	Utilities - Gas	\$ 442.00	\$ -	\$ -	\$ -	\$ -
7820	Utilities - Water	\$ 644.71	\$ -	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 11,645.33	\$ 20,085.00	\$ 15,800.00	\$ 10,760.00	\$ 10,760.00
7920	Meals for Staff Training	\$ 189.73	\$ -	\$ -	\$ -	\$ -
Services and Supplies		\$ 351,042.59	\$ 378,158.00	\$ 276,367.00	\$ 213,501.00	\$ 213,501.00

**Pleasant Valley Recreation & Park District
 FY 2020-2021 Budget
 Recreation Wrap-Up**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Requested	Approved
8400	Capital	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Capital		\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Revenue Total		\$ (937,626.33)	\$ (886,387.00)	\$ (726,838.00)	\$ (547,254.00)	\$ (547,254.00)
Expense Total		\$ 1,420,707.96	\$ 1,516,572.00	\$ 1,327,321.00	\$ 1,149,476.00	\$ 1,149,476.00
Grand Total		\$ 483,081.63	\$ 630,185.00	\$ 600,483.00	\$ 602,222.00	\$ 602,222.00
Expense and Capital		\$ 1,420,707.96	\$ 1,516,572.00	\$ 1,332,821.00	\$ 1,154,976.00	\$ 1,154,976.00

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
District Wide (000) Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5110	Tax Apport - Cur Year Secured	\$ (6,353,802.15)	\$ (6,561,872.00)	\$ (6,481,869.00)	\$ (6,481,869.00)	\$ (6,481,869.00)
5120	Tax Apport - Cur Year Unsec	\$ (115,812.89)	\$ -	\$ -	\$ -	\$ -
5130	Tax Apport - Prior Year Sec	\$ (62,776.77)	\$ -	\$ -	\$ -	\$ -
5140	Tax Apport - Prior Year Unsec	\$ (10,361.51)	\$ -	\$ -	\$ -	\$ -
5150	Tax Deeded Sales	\$ (10.03)	\$ -	\$ -	\$ -	\$ -
5210	Cur Supplemental Pass Thru	\$ (108,928.71)	\$ -	\$ -	\$ -	\$ -
5230	HOPTR	\$ (45,866.89)	\$ -	\$ -	\$ -	\$ -
5240	Supplemental Assessment Roll	\$ (84.18)	\$ -	\$ -	\$ -	\$ -
5310	Interest Earnings	\$ (98,047.11)	\$ (46,500.00)	\$ (36,030.00)	\$ (36,030.00)	\$ (36,030.00)
5460	Dividends - CAPRI Prior Years	\$ (9,382.00)	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ (455.98)	\$ -	\$ -	\$ -	\$ -
5585	Incentive Income	\$ (2,523.19)	\$ (1,600.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
5600	Reimbursement - ROPS	\$ (287,212.86)	\$ (200,000.00)	\$ (125,000.00)	\$ (125,000.00)	\$ (125,000.00)
Revenue		\$ (7,095,264.27)	\$ (6,809,972.00)	\$ (6,643,899.00)	\$ (6,643,899.00)	\$ (6,643,899.00)
Services and Supplies						
6965	Assessment Tax	\$ -	\$ -	\$ -	\$ -	\$ -
7950	COP Debt - PV Fields	\$ 242,434.38	\$ 235,560.00	\$ 229,760.00	\$ 229,760.00	\$ 229,760.00
Services and Supplies		\$ 242,434.38	\$ 235,560.00	\$ 229,760.00	\$ 229,760.00	\$ 229,760.00
Revenue Total		\$ (7,095,264.27)	\$ (6,809,972.00)	\$ (6,643,899.00)	\$ (6,643,899.00)	\$ (6,643,899.00)
Expense Total		\$ 242,434.38	\$ 235,560.00	\$ 229,760.00	\$ 229,760.00	\$ 229,760.00
Grand Total		\$ (6,852,829.89)	\$ (6,574,412.00)	\$ (6,414,139.00)	\$ (6,414,139.00)	\$ (6,414,139.00)

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Aquatics (301) Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5510	Contract Classes-Public Fees	\$ (12,820.75)	\$ (20,129.00)	\$ (24,436.00)	\$ (18,327.00)	\$ (18,327.00)
5511	Public Fees	\$ (160,417.53)	\$ (127,721.00)	\$ (149,230.00)	\$ (111,923.00)	\$ (111,923.00)
5513	Swim Pass-Adult Splash (20)	\$ (9,975.28)	\$ -	\$ -	\$ -	\$ -
5514	Swim Pass-Senior Splash (10)	\$ (985.50)	\$ -	\$ -	\$ -	\$ -
5516	Swim Pass - Senior Splash (20)	\$ (5,093.50)	\$ -	\$ -	\$ -	\$ -
5517	Swim Pass-Senior Fitness(10)	\$ (495.00)	\$ -	\$ -	\$ -	\$ -
5518	Swim Pass-Senior Fitness (20)	\$ (4,662.00)	\$ -	\$ -	\$ -	\$ -
5520	Public Fees-Entry Fees	\$ (27,830.28)	\$ (46,995.00)	\$ (39,745.00)	\$ (29,809.00)	\$ (29,809.00)
5524	Swim Pass-Adult Splash (10)	\$ (2,260.00)	\$ -	\$ -	\$ -	\$ -
5525	Vending Concessions	\$ (189.56)	\$ (720.00)	\$ (720.00)	\$ (540.00)	\$ (540.00)
5526	Swim Pass-Adult Fitness (10)	\$ (450.00)	\$ -	\$ -	\$ -	\$ -
5527	Swim Pass-Adult Fitness (20)	\$ (1,483.50)	\$ -	\$ -	\$ -	\$ -
5530	Rental	\$ (12,807.50)	\$ (10,870.00)	\$ (13,120.00)	\$ (9,840.00)	\$ (9,840.00)
5536	Annual Passes	\$ -	\$ -	\$ -	\$ -	\$ -
5563	Staffing Cost Recovery	\$ (4,052.50)	\$ (10,380.00)	\$ (10,380.00)	\$ (7,785.00)	\$ (7,785.00)
Revenue		\$ (243,522.90)	\$ (216,815.00)	\$ (237,631.00)	\$ (178,224.00)	\$ (178,224.00)
Personnel						
6100	Full Time Salaries	\$ 72,086.42	\$ 77,562.00	\$ 77,493.00	\$ -	\$ -
6101	Overtime Salaries	\$ 115.68	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 780.00	\$ 780.00	\$ 780.00	\$ -	\$ -
6110	Part-Time Salaries	\$ 199,782.53	\$ 182,182.00	\$ 190,492.00	\$ 190,492.00	\$ 190,492.00
6120	Retirement	\$ 13,353.39	\$ 14,633.00	\$ 14,742.00	\$ 2,762.00	\$ 2,762.00
6130	Employee Insurance	\$ 4,052.94	\$ 7,138.00	\$ 969.00	\$ -	\$ -
6140	Workers Compensation	\$ 18,700.63	\$ 7,554.00	\$ 6,458.00	\$ 4,591.00	\$ 4,591.00
Personnel		\$ 308,871.59	\$ 289,849.00	\$ 290,934.00	\$ 197,845.00	\$ 197,845.00
Services and Supplies						
6340	Food Supplies	\$ 697.89	\$ 900.00	\$ 600.00	\$ 600.00	\$ 600.00
6500	Equipment Maintenance	\$ 4.60	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
6810	Memberships	\$ 30.00	\$ 400.00	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 242.27	\$ 250.00	\$ -	\$ -	\$ -
7115	Typeset and Print Services	\$ 390.90	\$ 900.00	\$ 300.00	\$ 300.00	\$ 300.00
7120	Instructor Services	\$ 11,804.63	\$ 7,834.00	\$ 15,883.00	\$ 11,913.00	\$ 11,913.00
7180	Business Services	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
7410	Event Supplies	\$ 1,105.59	\$ 2,245.00	\$ 2,360.00	\$ 1,860.00	\$ 1,860.00
7460	Training Supplies	\$ 359.59	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7510	Safety Supplies	\$ 457.65	\$ 4,600.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
7610	Uniform Allowance	\$ 906.26	\$ 2,150.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7720	Conference&Seminar Travel Exp	\$ -	\$ 1,020.00	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 49.30	\$ 905.00	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 1,567.00	\$ 2,400.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
Services and Supplies		\$ 17,615.68	\$ 25,604.00	\$ 26,543.00	\$ 22,073.00	\$ 22,073.00
Capital						
8400	Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Capital		\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ (243,522.90)	\$ (216,815.00)	\$ (237,631.00)	\$ (178,224.00)	\$ (178,224.00)
Expense Total		\$ 326,487.27	\$ 315,453.00	\$ 317,477.00	\$ 219,918.00	\$ 219,918.00
Grand Total		\$ 82,964.37	\$ 98,638.00	\$ 79,846.00	\$ 41,694.00	\$ 41,694.00
Expense and Capital		\$ 326,487.27	\$ 315,453.00	\$ 317,477.00	\$ 219,918.00	\$ 219,918.00

Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Sports (310) Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5510	Contract Classes-Public Fees	\$ 68.75	\$ -	\$ -	\$ -	\$ -
5511	Public Fees	\$ (69,809.00)	\$ (88,400.00)	\$ (67,020.00)	\$ (50,265.00)	\$ (50,265.00)
5530	Rental	\$ (146,478.21)	\$ (141,820.00)	\$ (115,060.00)	\$ (86,295.00)	\$ (86,295.00)
5536	Annual Passes	\$ 122.00	\$ -	\$ -	\$ -	\$ -
5563	Staffing Cost Recovery	\$ (5,238.00)	\$ (1,500.00)	\$ -	\$ -	\$ -
5570	Donations	\$ (60.00)	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (221,394.46)	\$ (231,720.00)	\$ (182,080.00)	\$ (136,560.00)	\$ (136,560.00)
Personnel						
6100	Full Time Salaries	\$ 84,356.81	\$ 63,584.00	\$ 81,375.00	\$ 81,375.00	\$ 81,375.00
6108	Cell Phone Allowance	\$ 780.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00
6110	Part-Time Salaries	\$ 37,455.44	\$ 12,292.00	\$ 8,100.00	\$ 8,100.00	\$ 8,100.00
6120	Retirement	\$ 16,497.65	\$ 11,165.00	\$ 14,390.00	\$ 14,390.00	\$ 14,390.00
6130	Employee Insurance	\$ 1,828.58	\$ 4,458.00	\$ 4,688.00	\$ 4,688.00	\$ 4,688.00
6140	Workers Compensation	\$ 5,380.79	\$ 1,912.00	\$ 2,156.00	\$ 2,156.00	\$ 2,156.00
Personnel		\$ 146,299.27	\$ 93,801.00	\$ 111,099.00	\$ 111,099.00	\$ 111,099.00
Services and Supplies						
6610	Building Repair	\$ 2,250.00	\$ 2,250.00	\$ -	\$ -	\$ -
6810	Memberships	\$ 90.00	\$ 260.00	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 140.45	\$ 250.00	\$ -	\$ -	\$ -
7180	Business Services	\$ 1,949.00	\$ 1,400.00	\$ 2,000.00	\$ 1,400.00	\$ 1,400.00
7190	Umpire/Referee Services	\$ 1,830.00	\$ 1,877.00	\$ 1,727.00	\$ -	\$ -
7210	Subscriptions	\$ 121.99	\$ -	\$ -	\$ -	\$ -
7310	Rents & Leases - Equip	\$ 9,529.96	\$ 11,550.00	\$ 8,800.00	\$ 8,800.00	\$ 8,800.00
7440	Sporting Goods	\$ 3,731.53	\$ 5,600.00	\$ 5,200.00	\$ 3,000.00	\$ 3,000.00
7460	Training Supplies	\$ 200.00	\$ -	\$ -	\$ -	\$ -
7510	Safety Supplies	\$ 346.11	\$ 600.00	\$ 300.00	\$ 300.00	\$ 300.00
7610	Uniform Allowance	\$ -	\$ 350.00	\$ -	\$ -	\$ -
7710	Conference&Seminar Staff	\$ -	\$ 30.00	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 781.04	\$ 237.00	\$ -	\$ -	\$ -
7810	Utilities - Gas	\$ 442.00	\$ -	\$ -	\$ -	\$ -
7820	Utilities - Water	\$ 644.71	\$ -	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 9,988.24	\$ 15,090.00	\$ 12,600.00	\$ 7,560.00	\$ 7,560.00
Services and Supplies		\$ 32,045.03	\$ 39,494.00	\$ 30,627.00	\$ 21,060.00	\$ 21,060.00
Revenue Total		\$ (221,394.46)	\$ (231,720.00)	\$ (182,080.00)	\$ (136,560.00)	\$ (136,560.00)
Expense Total		\$ 178,344.30	\$ 133,295.00	\$ 141,726.00	\$ 132,159.00	\$ 132,159.00
Grand Total		\$ (43,050.16)	\$ (98,425.00)	\$ (40,354.00)	\$ (4,401.00)	\$ (4,401.00)

Pleasant Valley Recreation & Park District
 FY 2020-2021 Budget
 Classes (320) Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5510	Contract Classes-Public Fees	\$ (182,678.54)	\$ (191,266.00)	\$ (172,491.00)	\$ (129,368.00)	\$ (129,368.00)
5511	Public Fees	\$ (96,574.53)	\$ (94,850.00)	\$ (40,015.00)	\$ (30,011.00)	\$ (30,011.00)
5563	Staffing Cost Recovery	\$ -	\$ -	\$ (15,500.00)	\$ (15,500.00)	\$ (15,500.00)
5575	Other/Purchase Discount Taken	\$ (199.74)	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (279,452.81)	\$ (286,116.00)	\$ (228,006.00)	\$ (174,879.00)	\$ (174,879.00)
Personnel						
6100	Full Time Salaries	\$ 60,135.62	\$ 95,517.00	\$ 89,729.00	\$ 89,729.00	\$ 89,729.00
6101	Overtime Salaries	\$ 822.46	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 546.00	\$ -	\$ -	\$ -	\$ -
6110	Part-Time Salaries	\$ 87,262.43	\$ 78,252.00	\$ 54,005.00	\$ 32,960.00	\$ 32,960.00
6120	Retirement	\$ 12,803.28	\$ 15,114.00	\$ 14,585.00	\$ 14,280.00	\$ 14,280.00
6121	457 Pension	\$ 6,353.19	\$ 6,400.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 3,160.72	\$ 6,185.00	\$ 811.00	\$ 811.00	\$ 811.00
6140	Workers Compensation	\$ 8,400.54	\$ 4,379.00	\$ 3,464.00	\$ 2,957.00	\$ 2,957.00
Personnel		\$ 179,484.24	\$ 205,847.00	\$ 162,594.00	\$ 140,737.00	\$ 140,737.00
Services and Supplies						
6210	Telephone/Internet	\$ 63.71	\$ 400.00	\$ -	\$ -	\$ -
6340	Food Supplies	\$ 775.42	\$ 1,000.00	\$ 900.00	\$ 720.00	\$ 720.00
6380	Medical Supplies	\$ 184.81	\$ 850.00	\$ -	\$ -	\$ -
6810	Memberships	\$ 277.63	\$ 925.00	\$ 125.00	\$ 125.00	\$ 125.00
6910	Office Supplies	\$ 157.11	\$ 250.00	\$ -	\$ -	\$ -
7120	Instructor Services	\$ 124,578.60	\$ 115,487.00	\$ 110,566.00	\$ 82,925.00	\$ 82,925.00
7180	Business Services	\$ 4,048.25	\$ 5,700.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
7310	Rents & Leases - Equip	\$ -	\$ 500.00	\$ -	\$ -	\$ -
7420	Supplies	\$ 633.92	\$ 1,650.00	\$ -	\$ -	\$ -
7440	Sporting Goods	\$ -	\$ 300.00	\$ -	\$ -	\$ -
7450	Arts and Craft Supplies	\$ 684.18	\$ 1,950.00	\$ 5,575.00	\$ 5,575.00	\$ 5,575.00
7460	Training Supplies	\$ 300.00	\$ 795.00	\$ -	\$ -	\$ -
7470	Camp Supplies	\$ 1,143.82	\$ 2,000.00	\$ -	\$ -	\$ -
7510	Safety Supplies	\$ 221.01	\$ 500.00	\$ 650.00	\$ 650.00	\$ 650.00
7610	Uniform Allowance	\$ 375.32	\$ 850.00	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 347.07	\$ 800.00	\$ -	\$ -	\$ -
7750	Buses/Excursions	\$ 4,820.88	\$ 7,000.00	\$ 1,400.00	\$ 700.00	\$ 700.00
7910	Awards and Certificates	\$ -	\$ 20.00	\$ -	\$ -	\$ -
Services and Supplies		\$ 138,611.73	\$ 140,977.00	\$ 120,716.00	\$ 92,195.00	\$ 92,195.00
Capital						
8400	Capital	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Capital		\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Revenue Total		\$ (279,452.81)	\$ (286,116.00)	\$ (228,006.00)	\$ (174,879.00)	\$ (174,879.00)
Expense Total		\$ 318,095.97	\$ 346,824.00	\$ 283,310.00	\$ 232,932.00	\$ 232,932.00
Grand Total		\$ 38,643.16	\$ 60,708.00	\$ 55,304.00	\$ 58,053.00	\$ 58,053.00
Expense and Capital		\$ 318,095.97	\$ 346,824.00	\$ 288,810.00	\$ 238,432.00	\$ 238,432.00

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Senior Center (370) Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5510	Contract Classes-Public Fees	\$ (23,381.80)	\$ (24,090.00)	\$ -	\$ -	\$ -
5511	Public Fees	\$ (62,234.26)	\$ (31,100.00)	\$ (26,300.00)	\$ (15,975.00)	\$ (15,975.00)
5525	Vending Concessions	\$ (1,977.15)	\$ (2,726.00)	\$ (256.00)	\$ (192.00)	\$ (192.00)
5530	Rental	\$ (16,473.50)	\$ (7,000.00)	\$ (4,420.00)	\$ (3,315.00)	\$ (3,315.00)
5550	Dues	\$ (1,201.00)	\$ (2,000.00)	\$ -	\$ -	\$ -
5570	Donations	\$ (4,670.50)	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ (3,906.66)	\$ (3,270.00)	\$ -	\$ -	\$ -
Revenue		\$ (113,844.87)	\$ (70,186.00)	\$ (30,976.00)	\$ (19,482.00)	\$ (19,482.00)
Personnel						
6100	Full Time Salaries	\$ 113,122.83	\$ 92,389.00	\$ 85,757.00	\$ 85,757.00	\$ 85,757.00
6101	Overtime Salaries	\$ 1.19	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 1,144.00	\$ 390.00	\$ 390.00	\$ 360.00	\$ 360.00
6110	Part-Time Salaries	\$ 28,600.63	\$ 29,854.00	\$ 13,920.00	\$ 13,920.00	\$ 13,920.00
6120	Retirement	\$ 18,945.27	\$ 15,619.00	\$ 15,149.00	\$ 15,146.00	\$ 15,146.00
6130	Employee Insurance	\$ 15,270.30	\$ 8,780.00	\$ 895.00	\$ 895.00	\$ 895.00
6140	Workers Compensation	\$ 6,271.76	\$ 3,081.00	\$ 2,402.00	\$ 2,402.00	\$ 2,402.00
Personnel		\$ 183,355.98	\$ 150,113.00	\$ 118,513.00	\$ 118,480.00	\$ 118,480.00
Services and Supplies						
6330	Kitchen Supplies	\$ 688.24	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
6340	Food Supplies	\$ 6,390.06	\$ 1,600.00	\$ 4,800.00	\$ 4,000.00	\$ 4,000.00
6530	Office Equipment Maintenance	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ -
6810	Memberships	\$ -	\$ 280.00	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 15.97	\$ 250.00	\$ -	\$ -	\$ -
6920	Postage Expense	\$ 292.16	\$ 400.00	\$ -	\$ -	\$ -
7030	Permit & Licensing Fees	\$ 1,230.05	\$ 1,000.00	\$ 700.00	\$ 700.00	\$ 700.00
7120	Instructor Services	\$ 14,622.40	\$ 14,026.00	\$ -	\$ -	\$ -
7210	Subscriptions	\$ 130.58	\$ 950.00	\$ 775.00	\$ 775.00	\$ 775.00
7310	Rents & Leases - Equip	\$ 420.00	\$ -	\$ -	\$ -	\$ -
7420	Supplies	\$ 37.35	\$ 125.00	\$ -	\$ -	\$ -
7430	Bingo Supplies	\$ 8,329.24	\$ 9,600.00	\$ 5,400.00	\$ 3,600.00	\$ 3,600.00
7440	Sporting Goods	\$ 71.26	\$ -	\$ -	\$ -	\$ -
7450	Arts and Craft Supplies	\$ 106.00	\$ 480.00	\$ -	\$ -	\$ -
7460	Training Supplies	\$ -	\$ 150.00	\$ -	\$ -	\$ -
7510	Safety Supplies	\$ 130.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
7610	Uniform Allowance	\$ 737.67	\$ 100.00	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 141.49	\$ -	\$ -	\$ -	\$ -
7750	Buses/Excursions	\$ 11,650.00	\$ 4,700.00	\$ 4,750.00	\$ 2,250.00	\$ 2,250.00
7910	Awards and Certificates	\$ -	\$ 625.00	\$ -	\$ -	\$ -
Services and Supplies		\$ 44,992.47	\$ 36,186.00	\$ 18,325.00	\$ 12,625.00	\$ 12,625.00
Revenue Total		\$ (113,844.87)	\$ (70,186.00)	\$ (30,976.00)	\$ (19,482.00)	\$ (19,482.00)
Expense Total		\$ 228,348.45	\$ 186,299.00	\$ 136,838.00	\$ 131,105.00	\$ 131,105.00
Grand Total		\$ 114,503.58	\$ 116,113.00	\$ 105,862.00	\$ 111,623.00	\$ 111,623.00

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Parks (410) Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5465	Hill Fire 2018	\$ (76,072.88)	\$ -	\$ -	\$ -	\$ -
5506	Park Patrol Citations	\$ (9,399.22)	\$ (4,950.00)	\$ (3,245.00)	\$ (2,434.00)	\$ (2,434.00)
5510	Contract Classes-Public Fees	\$ (1,595.00)	\$ -	\$ -	\$ -	\$ -
5530	Rental	\$ (257,203.15)	\$ (244,079.00)	\$ (206,406.00)	\$ (154,406.00)	\$ (154,406.00)
5535	Cell Tower Revenue	\$ (91,675.52)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)
5540	Parking Fees	\$ (16,969.18)	\$ (12,312.00)	\$ (10,350.00)	\$ (7,261.00)	\$ (7,261.00)
5563	Staffing Cost Recovery	\$ (2,126.82)	\$ -	\$ -	\$ -	\$ -
5570	Donations	\$ (70,500.00)	\$ (70,000.00)	\$ (72,000.00)	\$ (36,000.00)	\$ (36,000.00)
5575	Other/Purchase Discount Taken	\$ (32,522.67)	\$ (19,325.00)	\$ (19,125.00)	\$ (19,125.00)	\$ (19,125.00)
5585	Incentive Income	\$ (239.39)	\$ (300.00)	\$ (300.00)	\$ (300.00)	\$ (300.00)
5600	Reimbursement - ROPS	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (558,303.83)	\$ (442,670.00)	\$ (403,130.00)	\$ (311,230.00)	\$ (311,230.00)
Personnel						
6100	Full Time Salaries	\$ 1,151,074.89	\$ 1,322,592.00	\$ 1,154,115.00	\$ 1,125,951.00	\$ 1,125,951.00
6101	Overtime Salaries	\$ 28,640.99	\$ 30,008.00	\$ 29,990.00	\$ 29,990.00	\$ 29,990.00
6105	Car Allowance	\$ 4,799.86	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
6108	Cell Phone Allowance	\$ 8,334.00	\$ 9,180.00	\$ 9,180.00	\$ 9,180.00	\$ 9,180.00
6110	Part-Time Salaries	\$ 141,701.87	\$ 95,474.00	\$ 144,004.00	\$ 144,004.00	\$ 144,004.00
6120	Retirement	\$ 196,356.54	\$ 237,146.00	\$ 213,248.00	\$ 207,787.00	\$ 207,787.00
6121	457 Pension	\$ 1,046.04	\$ 1,045.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 165,994.58	\$ 170,805.00	\$ 177,743.00	\$ 175,341.00	\$ 175,341.00
6140	Workers Compensation	\$ 148,363.90	\$ 140,109.00	\$ 122,727.00	\$ 120,023.00	\$ 120,023.00
Personnel		\$ 1,846,312.67	\$ 2,011,159.00	\$ 1,855,807.00	\$ 1,817,076.00	\$ 1,817,076.00
Services and Supplies						
6210	Telephone/Internet	\$ 1,065.76	\$ 1,760.00	\$ 2,280.00	\$ 2,280.00	\$ 2,280.00
6220	Internet Services	\$ -	\$ -	\$ -	\$ -	\$ -
6310	Pool Chemicals	\$ 6,034.50	\$ 11,500.00	\$ 11,000.00	\$ 8,250.00	\$ 8,250.00
6320	Janitorial Supplies	\$ 56,753.29	\$ 53,400.00	\$ 53,400.00	\$ 53,400.00	\$ 53,400.00
6350	Water Maint & Service	\$ 424.78	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00
6360	Laundry/Wash Service	\$ 120.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00
6510	Fuel	\$ 47,886.18	\$ 48,000.00	\$ 50,400.00	\$ 50,400.00	\$ 50,400.00
6520	Vehicle Maintenance	\$ 31,069.59	\$ 35,400.00	\$ 35,400.00	\$ 35,400.00	\$ 35,400.00
6610	Building Repair	\$ 97,259.45	\$ 91,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00
6620	HVAC	\$ 7,790.35	\$ 10,240.00	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00
6630	Playground Maintenance	\$ 37,986.15	\$ 30,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
6640	Hill Fire 2018	\$ 60,452.27	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ 80,908.20	\$ 91,280.00	\$ 86,220.00	\$ 86,220.00	\$ 86,220.00
6719	Tree Care - Assess	\$ 10,000.00	\$ 28,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
6720	Contracted IS Services	\$ 832.10	\$ -	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ 1,500.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
6740	Rubbish & Refuse	\$ 62,451.08	\$ 73,586.00	\$ 77,006.00	\$ 77,006.00	\$ 77,006.00
6750	Vandalism/Theft	\$ 48.17	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
6810	Memberships	\$ -	\$ 400.00	\$ 550.00	\$ 550.00	\$ 550.00
6910	Office Supplies	\$ 819.26	\$ 3,696.00	\$ 1,680.00	\$ 1,260.00	\$ 1,260.00
6920	Postage Expense	\$ 24.03	\$ -	\$ -	\$ -	\$ -
6940	Printing Charges	\$ 4,067.62	\$ 1,800.00	\$ 1,200.00	\$ 900.00	\$ 900.00
7020	Fire & Safety Insp Fees	\$ 3,437.89	\$ 2,525.00	\$ 2,975.00	\$ 2,975.00	\$ 2,975.00
7030	Permit & Licensing Fees	\$ 2,749.99	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
7040	State License Fee	\$ 755.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
7150	Security Services	\$ 1,250.00	\$ 1,800.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
7180	Business Services	\$ 3,316.63	\$ 4,200.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00
7210	Subscriptions	\$ 127.63	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00
7300	Rents and Leases	\$ -	\$ -	\$ -	\$ -	\$ -
7310	Rents & Leases - Equip	\$ 19,543.41	\$ 16,200.00	\$ 16,200.00	\$ 12,000.00	\$ 12,000.00
7440	Sporting Goods	\$ 906.00	\$ 2,000.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
7450	Arts and Craft Supplies	\$ 35.84	\$ -	\$ -	\$ -	\$ -
7500	Small Tools	\$ 6,082.93	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
7510	Safety Supplies	\$ 171.25	\$ -	\$ -	\$ -	\$ -
7610	Uniform Allowance	\$ 5,794.32	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00
7620	Safety Clothing	\$ 2,740.66	\$ 6,054.00	\$ 4,854.00	\$ 4,854.00	\$ 4,854.00
7700	Transportation and Travel	\$ -	\$ -	\$ -	\$ -	\$ -
7710	Conference&Seminar Staff	\$ 1,821.95	\$ 7,550.00	\$ 5,450.00	\$ 5,450.00	\$ 5,450.00
7720	Conference&Seminar Travel Exp	\$ -	\$ 1,424.00	\$ 2,274.00	\$ 2,274.00	\$ 2,274.00
7760	Tuition/Book Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -
7810	Utilities - Gas	\$ 27,461.14	\$ 26,283.00	\$ 29,715.00	\$ 29,715.00	\$ 29,715.00
7820	Utilities - Water	\$ 648,272.84	\$ 825,373.00	\$ 825,373.00	\$ 865,373.00	\$ 865,373.00
7830	Utilities - Electric	\$ 194,476.76	\$ 240,864.00	\$ 225,000.00	\$ 220,000.00	\$ 220,000.00
7840	Airport Assessment Exp	\$ 16,345.00	\$ 10,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
7910	Awards and Certificates	\$ 109.90	\$ -	\$ -	\$ -	\$ -
7920	Meals for Staff Training	\$ 283.28	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00

Pleasant Valley Recreation & Park District
 FY 2020-2021 Budget
 Parks (410) Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
7930	Employee Morale	\$ 45.94	\$ -	\$ -	\$ -	\$ -
Services and Supplies		\$ 1,444,421.14	\$ 1,645,975.00	\$ 1,641,537.00	\$ 1,668,367.00	\$ 1,668,367.00
Capital		\$ -	\$ -	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00
8420	Equip/Facility Replacement	\$ -	\$ 64,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
8435	Auditorium Restroom Remodel	\$ 2,786.93	\$ -	\$ -	\$ -	\$ -
8436	Springville Dog Park Wall	\$ 78,292.99	\$ -	\$ -	\$ -	\$ -
8448	Pool Plaster/Fiberglass Resurf	\$ 161,829.73	\$ -	\$ -	\$ -	\$ -
8449	Pool Slide Metal Support	\$ 56,243.31	\$ -	\$ -	\$ -	\$ -
8450	Bob Kildee Restroom Roof	\$ 15,613.00	\$ -	\$ -	\$ -	\$ -
8451	Freedom RR/Concession Roof	\$ 23,459.60	\$ -	\$ -	\$ -	\$ -
8452	Charter Oak Tree Windrow	\$ 9,681.50	\$ -	\$ -	\$ -	\$ -
8453	PV Fields Painting Phase I	\$ 11,270.00	\$ -	\$ -	\$ -	\$ -
8454	Comm Ctr Exterior Restrooms	\$ 21,911.49	\$ -	\$ -	\$ -	\$ -
8455	Bob Kildee Irrigation Pump	\$ 6,225.15	\$ -	\$ -	\$ -	\$ -
8456	Mtr Enclosur-Encnt.Phill.Adolf	\$ 18,667.43	\$ -	\$ -	\$ -	\$ -
8457	Arneill Rnch Park Picnic Area	\$ 23,507.52	\$ -	\$ -	\$ -	\$ -
8458	Pitts Ranch Park Pavilion	\$ 53,506.09	\$ -	\$ -	\$ -	\$ -
8462	Bob Kildee Irrigation Meter	\$ 675.00	\$ -	\$ -	\$ -	\$ -
8463	LPA Architects-CC/Gym/Sr Ctr	\$ 158,833.87	\$ -	\$ -	\$ -	\$ -
8464	Arneill Ranch Park Renovation	\$ 66,255.74	\$ -	\$ -	\$ -	\$ -
8465	Lamps/Pole Replacement at M.O.	\$ -	\$ 53,000.00	\$ -	\$ -	\$ -
8466	L.E.D. Light SpringvilleTennis	\$ -	\$ 22,000.00	\$ -	\$ -	\$ -
8467	Charter Oaks Irrigation-Trees	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
8468	Community Center Marquee	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
8470	PVAC Pool Heater	\$ -	\$ 23,930.00	\$ -	\$ -	\$ -
8471	Cam Grove Play Equipment	\$ -	\$ 34,117.00	\$ -	\$ -	\$ -
8472	Freedom Park ParkingLot&Skyway	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -
8473	P.V. Fields Painting II	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -
Capital		\$ 708,759.35	\$ 522,047.00	\$ 68,000.00	\$ 68,000.00	\$ 68,000.00
Revenue Total		\$ (558,303.83)	\$ (442,670.00)	\$ (403,130.00)	\$ (311,230.00)	\$ (311,230.00)
Expense Total		\$ 3,290,733.81	\$ 3,657,134.00	\$ 3,497,344.00	\$ 3,485,443.00	\$ 3,485,443.00
Grand Total		\$ 2,732,429.98	\$ 3,214,464.00	\$ 3,094,214.00	\$ 3,174,213.00	\$ 3,174,213.00
Expense and Capital		\$ 3,999,493.16	\$ 4,179,181.00	\$ 3,565,344.00	\$ 3,553,443.00	\$ 3,553,443.00

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Recreation Administration (503) Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Requested 5/14/2020	Approved
Revenue						
5510	Contract Classes-Public Fees	\$ (4,531.15)	\$ -	\$ -	\$ -	\$ -
5511	Public Fees	\$ (20,980.55)	\$ (37,550.00)	\$ (22,145.00)	\$ (16,609.00)	\$ (16,609.00)
5555	Activity Guide Revenue	\$ (15,975.75)	\$ (18,000.00)	\$ (18,000.00)	\$ (13,500.00)	\$ (13,500.00)
5558	Sponsorships	\$ (3,600.00)	\$ -	\$ -	\$ -	\$ -
5563	Staffing Cost Recovery	\$ (10,004.09)	\$ (5,000.00)	\$ (8,000.00)	\$ (8,000.00)	\$ (8,000.00)
5564	Special Event Permits	\$ (1,206.00)	\$ (1,000.00)			
5570	Donations	\$ (20,474.00)	\$ (20,000.00)	\$ -	\$ -	\$ -
5573	Scholarships	\$ (2.00)	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ (2,637.75)	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (79,411.29)	\$ (81,550.00)	\$ (48,145.00)	\$ (38,109.00)	\$ (38,109.00)
Personnel						
6100	Full Time Salaries	\$ 154,120.04	\$ 276,797.00	\$ 278,980.00	\$ 278,980.00	\$ 278,980.00
6101	Overtime Salaries	\$ 1,791.49	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 1,144.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00
6110	Part-Time Salaries	\$ 44,404.57	\$ 36,200.00	\$ 7,420.00	\$ 7,420.00	\$ 7,420.00
6120	Retirement	\$ 26,443.08	\$ 44,457.00	\$ 46,591.00	\$ 46,591.00	\$ 46,591.00
6130	Employee Insurance	\$ 19,124.27	\$ 31,902.00	\$ 26,361.00	\$ 26,361.00	\$ 26,361.00
6140	Workers Compensation	\$ 4,626.84	\$ 7,888.00	\$ 6,902.00	\$ 6,902.00	\$ 6,902.00
Personnel		\$ 251,654.29	\$ 398,804.00	\$ 367,814.00	\$ 367,814.00	\$ 367,814.00
Services and Supplies						
6330	Kitchen Supplies	\$ 200.77	\$ 1,500.00	\$ -	\$ -	\$ -
6340	Food Supplies	\$ 4,488.01	\$ 5,300.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
6360	Laundry/Wash Service	\$ 284.50	\$ 500.00	\$ 700.00	\$ 700.00	\$ 700.00
6530	Office Equipment Maintenance	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
6810	Memberships	\$ 99.00	\$ 850.00	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 5,557.62	\$ 2,500.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
6920	Postage Expense	\$ 10,111.81	\$ 18,540.00	\$ 16,500.00	\$ 16,500.00	\$ 16,500.00
6930	Advertising Expense	\$ 12,327.13	\$ 4,100.00	\$ -	\$ -	\$ -
7020	Fire & Safety Insp Fees	\$ 614.54	\$ 1,750.00	\$ -	\$ -	\$ -
7030	Permit & Licensing Fees	\$ 10,192.24	\$ 3,430.00	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00
7040	State License Fee	\$ -	\$ -	\$ -	\$ -	\$ -
7100	Professional Services	\$ 1,400.00	\$ 5,000.00	\$ -	\$ -	\$ -
7115	Typeset and Print Services	\$ 38,743.29	\$ 39,500.00	\$ 40,500.00	\$ 36,000.00	\$ 36,000.00
7140	Medical & Health Svcs (HR)	\$ -	\$ 3,750.00	\$ 3,000.00	\$ -	\$ -
7150	Security Services	\$ 175.00	\$ 1,000.00	\$ 500.00	\$ -	\$ -
7160	Entertainment Services	\$ 2,174.99	\$ 6,500.00	\$ -	\$ -	\$ -
7180	Business Services	\$ 7,381.35	\$ 6,700.00	\$ 400.00	\$ -	\$ -
7310	Rents & Leases - Equip	\$ 6,180.43	\$ 8,500.00	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00
7320	Bldg/Field Leases & Rental	\$ -	\$ 120.00	\$ -	\$ -	\$ -
7420	Supplies	\$ 5,657.43	\$ 7,475.00	\$ 4,200.00	\$ 3,200.00	\$ 3,200.00
7510	Safety Supplies	\$ 215.67	\$ 150.00	\$ -	\$ -	\$ -
7610	Uniform Allowance	\$ 250.75	\$ 600.00	\$ 840.00	\$ 840.00	\$ 840.00
7710	Conference&Seminar Staff	\$ 5,406.27	\$ 8,500.00	\$ 2,500.00	\$ 1,000.00	\$ 1,000.00
7720	Conference&Seminar Travel Exp	\$ 5,027.67	\$ 6,000.00	\$ 1,500.00	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 968.21	\$ 1,682.00	\$ 1,416.00	\$ 708.00	\$ 708.00
7910	Awards and Certificates	\$ 90.09	\$ 1,950.00	\$ -	\$ -	\$ -
7920	Meals for Staff Training	\$ 189.73	\$ -	\$ -	\$ -	\$ -
Services and Supplies		\$ 117,736.50	\$ 135,897.00	\$ 80,156.00	\$ 65,548.00	\$ 65,548.00
Revenue Total		\$ (79,411.29)	\$ (81,550.00)	\$ (48,145.00)	\$ (38,109.00)	\$ (38,109.00)
Expense Total		\$ 369,390.79	\$ 534,701.00	\$ 447,970.00	\$ 433,362.00	\$ 433,362.00
Grand Total		\$ 289,979.50	\$ 453,151.00	\$ 399,825.00	\$ 395,253.00	\$ 395,253.00

Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Administration (505) Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5530	Rental	\$ (1,125.00)	\$ -	\$ -	\$ -	\$ -
5565	Gain/(Loss) LAIF Investments	\$ (4,737.83)	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ (50,607.76)	\$ (45,420.00)	\$ (29,957.00)	\$ (24,957.00)	\$ (24,957.00)
5576	Credit Card Processing Fee	\$ (346.44)	\$ -	\$ -	\$ -	\$ -
5580	Cash Over/Under	\$ (124.00)	\$ -	\$ -	\$ -	\$ -
5595	Prior Period Adjustment	\$ 3,704.32	\$ -	\$ -	\$ -	\$ -
5605	Reimb-Needs Assessment/LPA	\$ (15,793.34)	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (69,030.05)	\$ (45,420.00)	\$ (29,957.00)	\$ (24,957.00)	\$ (24,957.00)
Personnel						
6100	Full Time Salaries	\$ 565,899.35	\$ 722,531.00	\$ 725,865.00	\$ 675,072.00	\$ 675,072.00
6101	Overtime Salaries	\$ 3,490.27	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
6105	Car Allowance	\$ 6,006.39	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
6108	Cell Phone Allowance	\$ 2,670.86	\$ 3,120.00	\$ 3,120.00	\$ 3,120.00	\$ 3,120.00
6110	Part-Time Salaries	\$ 83,238.98	\$ 36,000.00	\$ 37,800.00	\$ 37,800.00	\$ 37,800.00
6120	Retirement	\$ 95,361.38	\$ 112,006.00	\$ 120,717.00	\$ 112,904.00	\$ 112,904.00
6121	457 Pension	\$ -	\$ -	\$ 7,445.00	\$ 7,445.00	\$ 7,445.00
6130	Employee Insurance	\$ 57,833.13	\$ 75,373.00	\$ 90,079.00	\$ 84,193.00	\$ 84,193.00
6140	Workers Compensation	\$ 16,433.79	\$ 7,277.00	\$ 7,331.00	\$ 7,098.00	\$ 7,098.00
6150	Unemployment Insurance	\$ 9,563.00	\$ 5,000.00	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00
6160	Loan - Pension Obligation	\$ 43,633.74	\$ 250,532.00	\$ 256,742.00	\$ 256,742.00	\$ 256,742.00
6170	PERS Unfunded Liability	\$ 318,714.00	\$ 348,560.00	\$ 434,065.00	\$ 434,065.00	\$ 434,065.00
Personnel		\$ 1,202,844.89	\$ 1,568,899.00	\$ 1,695,064.00	\$ 1,630,339.00	\$ 1,630,339.00
Services and Supplies						
6210	Telephone/Internet	\$ 11,093.35	\$ 18,644.00	\$ 14,316.00	\$ 14,316.00	\$ 14,316.00
6220	Internet Services	\$ 67,469.49	\$ 41,010.00	\$ 27,135.00	\$ 27,135.00	\$ 27,135.00
6230	IT Infrastructure	\$ -	\$ 2,400.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6240	Computer Hardware/Software	\$ -	\$ 13,264.00	\$ 10,040.00	\$ 10,040.00	\$ 10,040.00
6350	Water Maint & Service	\$ 739.65	\$ 696.00	\$ 759.00	\$ 759.00	\$ 759.00
6410	Insurance Liability	\$ 115,144.00	\$ 143,930.00	\$ 149,311.00	\$ 149,311.00	\$ 149,311.00
6540	Computer Equip Maintenance	\$ 217.81	\$ -	\$ -	\$ -	\$ -
6725	Park Signage (Branding)	\$ 4,956.90	\$ -	\$ -	\$ -	\$ -
6810	Memberships	\$ 12,027.00	\$ 13,130.00	\$ 13,021.00	\$ 13,021.00	\$ 13,021.00
6910	Office Supplies	\$ 10,064.39	\$ 16,475.00	\$ 17,775.00	\$ 15,075.00	\$ 15,075.00
6920	Postage Expense	\$ 2,575.91	\$ 3,600.00	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00
6930	Advertising Expense	\$ 707.01	\$ 1,740.00	\$ 1,740.00	\$ 1,740.00	\$ 1,740.00
6940	Printing Charges	\$ 11,529.44	\$ 11,798.00	\$ 12,438.00	\$ 12,438.00	\$ 12,438.00
6950	ActiveNet Charges	\$ 61,611.47	\$ 61,209.00	\$ 58,338.00	\$ 52,542.00	\$ 52,542.00
6960	Approp Redev/Collection Fees	\$ 489,668.40	\$ 459,455.00	\$ 481,576.00	\$ 481,576.00	\$ 481,576.00
6980	Minor Furn Fixture & Equip	\$ 1,110.04	\$ 1,233.00	\$ 1,134.00	\$ 1,134.00	\$ 1,134.00
6990	Comp Hardware/Software Exp	\$ 9,514.49	\$ -	\$ -	\$ -	\$ -
7010	Fingerprint Fees (HR)	\$ 1,630.00	\$ 2,440.00	\$ 2,560.00	\$ 2,560.00	\$ 2,560.00
7110	Legal Services	\$ 70,458.25	\$ 100,000.00	\$ 100,000.00	\$ 90,000.00	\$ 90,000.00
7120	Instructor Services	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
7125	PERS Admin Fees	\$ 786.05	\$ 1,550.00	\$ 2,110.00	\$ 2,110.00	\$ 2,110.00
7130	Audit Services	\$ 20,810.45	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00
7140	Medical & Health Svcs (HR)	\$ 3,065.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
7150	Security Services	\$ 2,722.88	\$ 6,730.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00
7160	Entertainment Services	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
7180	Business Services	\$ 71,375.52	\$ 43,188.00	\$ 62,814.00	\$ 62,814.00	\$ 62,814.00
7185	Conversion Adjustment	\$ 6,283.31	\$ -	\$ -	\$ -	\$ -
7210	Subscriptions	\$ 282.07	\$ 3,282.00	\$ 3,044.00	\$ 3,044.00	\$ 3,044.00
7460	Training Supplies	\$ 841.82	\$ 555.00	\$ 600.00	\$ 600.00	\$ 600.00
7510	Safety Supplies	\$ 130.00	\$ 605.00	\$ 760.00	\$ 760.00	\$ 760.00
7610	Uniform Allowance	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
7710	Conference&Seminar Staff	\$ 5,328.21	\$ 10,410.00	\$ 5,114.00	\$ 5,114.00	\$ 5,114.00
7715	Conference&Seminar Board	\$ 495.00	\$ 4,450.00	\$ 2,575.00	\$ 2,575.00	\$ 2,575.00
7720	Conference&Seminar Travel Exp	\$ 4,251.79	\$ 5,693.00	\$ 2,071.00	\$ 2,071.00	\$ 2,071.00
7725	Out of Town Travel Board	\$ 2,117.54	\$ 6,556.00	\$ 3,231.00	\$ 3,231.00	\$ 3,231.00
7730	Private Vehicle Mileage	\$ 746.66	\$ 663.00	\$ 901.00	\$ 901.00	\$ 901.00
7740	Transportation Charges	\$ 150.08	\$ -	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 1,372.07	\$ 910.00	\$ 910.00	\$ 910.00	\$ 910.00
7920	Meals for Staff Training	\$ 2,898.10	\$ 2,110.00	\$ 3,060.00	\$ 3,060.00	\$ 3,060.00
7930	Employee Morale	\$ 392.83	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -
7970	Reserve Vehicle Fleet	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -
7971	Reserve Computer Fleet	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -
7973	Reserve Dry Period	\$ 90,000.00	\$ 90,000.00	\$ -	\$ -	\$ -
7975	Reserve Repair/Oper/Admin	\$ 30,000.00	\$ 20,000.00	\$ -	\$ -	\$ -
Services and Supplies		\$ 1,129,566.98	\$ 1,133,401.00	\$ 1,014,708.00	\$ 992,712.00	\$ 992,712.00

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Administration (505) Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Capital						
8400	Capital	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
8422	Sr/Community Rec Facility	\$ 1,032.00	\$ -	\$ -	\$ -	\$ -
Capital		\$ 1,032.00	\$ -	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Revenue Total		\$ (69,030.05)	\$ (45,420.00)	\$ (29,957.00)	\$ (24,957.00)	\$ (24,957.00)
Expense Total		\$ 2,332,411.87	\$ 2,702,300.00	\$ 2,709,772.00	\$ 2,623,051.00	\$ 2,623,051.00
Grand Total		\$ 2,263,381.82	\$ 2,656,880.00	\$ 2,679,815.00	\$ 2,598,094.00	\$ 2,598,094.00
Expense and Capital		\$ 2,333,443.87	\$ 2,702,300.00	\$ 2,733,772.00	\$ 2,647,051.00	\$ 2,647,051.00

**Pleasant Valley Recreation & Park District
 FY 2020-2021 Budget
 Grants (520) Fund 10**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
Revenue		\$ -	\$ -	\$ -	\$ -	\$ -
Personnel						
6100	Full Time Salaries	\$ -	\$ -	\$ 21,864.00	\$ 21,864.00	\$ 21,864.00
6120	Retirement	\$ -	\$ -	\$ 3,363.00	\$ 3,363.00	\$ 3,363.00
6130	Employee Insurance	\$ -	\$ -	\$ 1,444.00	\$ 1,444.00	\$ 1,444.00
6140	Workers Compensation	\$ -	\$ -	\$ 526.00	\$ 526.00	\$ 526.00
Personnel		\$ -	\$ -	\$ 27,197.00	\$ 27,197.00	\$ 27,197.00
Services and Supplies						
6930	Advertising Expense	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
7030	Permit & Licensing Fees	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
7100	Professional Services	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -
7120	Instructor Services	\$ -	\$ -	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
7160	Entertainment Services	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7180	Business Services	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
7310	Rents & Leases - Equip	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
7410	Event Supplies	\$ -	\$ -	\$ 420.00	\$ 420.00	\$ 420.00
7730	Private Vehicle Mileage	\$ -	\$ -	\$ 75.00	\$ 75.00	\$ 75.00
Services and Supplies		\$ -	\$ 15,000.00	\$ 9,995.00	\$ 9,995.00	\$ 9,995.00
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		\$ -	\$ 15,000.00	\$ 37,192.00	\$ 37,192.00	\$ 37,192.00
Grand Total		\$ -	\$ 15,000.00	\$ 37,192.00	\$ 37,192.00	\$ 37,192.00

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Assessment District (470) Fund 20**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5310	Interest Earnings	\$ (2,010.61)	\$ (1,078.00)	\$ (500.00)	\$ (500.00)	\$ (500.00)
5500	Assessment Revenue	\$ (1,114,906.65)	\$ (1,150,444.00)	\$ (1,184,957.00)	\$ (1,184,957.00)	\$ (1,184,957.00)
Revenue		\$ (1,116,917.26)	\$ (1,151,522.00)	\$ (1,185,457.00)	\$ (1,185,457.00)	\$ (1,185,457.00)
Personnel						
6100	Full Time Salaries	\$ 17,844.36	\$ 21,093.00	\$ 18,262.00	\$ 18,262.00	\$ 18,262.00
6120	Retirement	\$ 2,863.47	\$ 3,896.00	\$ 3,130.00	\$ 3,130.00	\$ 3,130.00
6130	Employee Insurance	\$ 2,500.77	\$ 3,025.00	\$ 3,606.00	\$ 3,606.00	\$ 3,606.00
6140	Workers Compensation	\$ 260.64	\$ 2,120.00	\$ 1,753.00	\$ 1,753.00	\$ 1,753.00
Personnel		\$ 23,469.24	\$ 30,134.00	\$ 26,751.00	\$ 26,751.00	\$ 26,751.00
Services and Supplies						
6709	Incidental Costs - Assess	\$ 17,276.34	\$ 33,346.00	\$ 34,256.00	\$ 34,256.00	\$ 34,256.00
6710	Grounds Maintenance	\$ 6.64	\$ -	\$ -	\$ -	\$ -
6719	Tree Care - Assess	\$ 32,475.00	\$ 55,000.00	\$ 67,500.00	\$ 67,500.00	\$ 67,500.00
6720	Contracted LS Services	\$ 481,952.80	\$ 489,568.00	\$ 503,784.00	\$ 503,784.00	\$ 503,784.00
6722	Park Amenities - Assess	\$ 14,287.44	\$ 20,000.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
6950	ActiveNet Charges	\$ 78.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
6960	Approp Redev/Collection Fees	\$ 7,733.59	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
7950	COP Debt - PV Fields	\$ 246,409.38	\$ 517,434.00	\$ 525,560.00	\$ 525,560.00	\$ 525,560.00
Services and Supplies		\$ 800,219.19	\$ 1,118,408.00	\$ 1,151,660.00	\$ 1,151,660.00	\$ 1,151,660.00
Revenue Total		\$ (1,116,917.26)	\$ (1,151,522.00)	\$ (1,185,457.00)	\$ (1,185,457.00)	\$ (1,185,457.00)
Expense Total		\$ 823,688.43	\$ 1,148,542.00	\$ 1,178,411.00	\$ 1,178,411.00	\$ 1,178,411.00
Grand Total		\$ (293,228.83)	\$ (2,980.00)	\$ (7,046.00)	\$ (7,046.00)	\$ (7,046.00)

**Pleasant Valley Recreation & Park District
FY 2020-2021 Budget
Park Dedication Fee (480) Fund 30**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 5/9/2020	Proposed 5/14/2020	Approved
Revenue						
5310	Interest Earnings	\$ (97,501.84)	\$ (43,900.00)	\$ 38,800.00	\$ 38,800.00	\$ 38,800.00
5320	MBS Interest Earnings	\$ (11,342.53)	\$ -	\$ -	\$ -	\$ -
5400	Park Dedication Fees	\$ (85,533.16)	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (194,377.53)	\$ (43,900.00)	\$ 38,800.00	\$ 38,800.00	\$ 38,800.00
Services and Supplies						
6930	Advertising Expense	\$ 167.72	\$ -	\$ -	\$ -	\$ -
6950	ActiveNet Charges	\$ 24.00	\$ -	\$ -	\$ -	\$ -
Services and Supplies		\$ 191.72	\$ -	\$ -	\$ -	\$ -
Capital						
8400	Capital	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
8444	Valle Lindo Restroom/Pavilion	\$ 54,210.13	\$ -	\$ -	\$ -	\$ -
8445	Nancy Bush Park Playground	\$ 221,548.94	\$ -	\$ -	\$ -	\$ -
8446	Nancy Bush Park-Picnic Area	\$ 29,585.62	\$ -	\$ -	\$ -	\$ -
8447	Nancy Bush Park-Pavilion	\$ 31,537.74	\$ -	\$ -	\$ -	\$ -
8459	Freedom Baseball Fields	\$ 874,518.42	\$ -	\$ -	\$ -	\$ -
8460	Mel Vincent Park Restrooms	\$ 106,815.63	\$ -	\$ -	\$ -	\$ -
8469	PVAC Restroom & Shower	\$ -	\$ 696,489.00	\$ -	\$ -	\$ -
8475	PV Fields Injector	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -
Capital		\$ 1,318,216.48	\$ 756,489.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Revenue Total		\$ (194,377.53)	\$ (43,900.00)	\$ 38,800.00	\$ 38,800.00	\$ 38,800.00
Expense Total		\$ 191.72	\$ -	\$ -	\$ -	\$ -
Grand Total		\$ (194,185.81)	\$ (43,900.00)	\$ 38,800.00	\$ 38,800.00	\$ 38,800.00
Expense and Capital		\$ 1,318,408.20	\$ 756,489.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Anthony Miller, Administrative Analyst

DATE: June 3, 2020

**SUBJECT: SELECTION OF FIRM TO PERFORM A NEXUS STUDY
FOR DEVELOPER IMPACT FEES AND BUDGET
ADJUSTMENT FOR CORRESPONDING COSTS**

SUMMARY

The Pleasant Valley Recreation & Park District (“District”) and City of Camarillo (“City”) have been in discussions regarding establishing park impact fees in response to the increase in non-subdivided in-fill residential development projects not eligible for Quimby fees. Quimby fees are only applicable in cases where new developments subdivide existing parcels. As the City reaches build-out and is beginning to entertain more urban residential in-fill projects, the District seeks to partially alleviate the impact these new developments have on the park system. However, for the City to establish this fee, the District must provide proof of impact, which can be provided with a nexus study. Staff received four proposals to the RFP issued January 2020. An ad hoc committee was formed to recommend a proposal from the group and has recommended SCI Consulting Group to perform the Study. To cover the cost of the study, the District will need a budget expense of \$30,340 added into Business Services 10-05-505-000-7180 within FY19-20. Business Services has a current balance of \$9,261. It is projected there will be \$1,200 more expensed to the account, leaving an available balance of \$8,061. To cover the cost of the nexus study, there needs to be a transfer of \$22,340 made. Those funds will be transferred from other accounts within the Administration (505) budget. The staff report will reflect the transfers in the Fiscal Impact portion of the report.

BACKGROUND

District and City staff have been discussing the potential for Development Impact Fees (DIFs) since June of 2019. As the City begins to approach “build-out,” new residential developments are less likely to involve the subdivision of existing lots. For the District, this means a substantial slowing of the Quimby fee revenue it has received. However, new projects continue to increase the demand placed on District facilities with no revenue to offset it or even maintain the existing level of service. To address this, DIFs for parks and recreation facilities as outlined in CA GOV §66000 have been suggested as a potential means for mitigating the impacts of new in-fill development.

In October the City Council was briefed on the idea during a study session. They expressed tentative support of DIFs with support from the City Manager and the Community Development

Department. If the District were to provide a nexus study showing the impact and justifying the fees, City staff will bring the measure before the Council for discussion. Following this development, the District approved a Request for Proposals (RFP) in January 2020, from which four proposals were received.

ANALYSIS

Staff received four proposals in response to the RFP. The firms and unique details of their proposals are as follows:

Proposer/Firm	Details	Cost
DTA	<ul style="list-style-type: none"> - Has prepared >500 studies - Firm trailblazed this process <ul style="list-style-type: none"> - Meets all RFP req. - 15 – 16-week process 	\$36,690 + \$2,000 (admin. costs)
NBS	<ul style="list-style-type: none"> - Has served >400 clients - Meets all RFP req. - 16-week process 	\$34,240
Willdan	<ul style="list-style-type: none"> - Has served >100 clients - Meets all RFP req. - 13 – 14-week process 	\$29,000
SCI Consulting	<ul style="list-style-type: none"> - Has served >100 clients - Prepares the District’s Assessment Reports - Meets all RFP req. - 8 – 12-week process 	\$27,840 + Incidentals

Each firm which submitted a proposal showed a clear understanding of the requirements within the RFP and each offered a similar approach to developing a nexus between new development and increased park impact. There was little difference in methodology or deliverables across all the proposals. One point of difference was the fact that not all firms included discussing the process with the County, something that was specifically requested in the RFP. However, this was included in the least expensive proposal, which was the major factor in analyzing the submissions.

Cost was a major factor in the ad hoc committee’s decision to recommend SCI Consulting to the Board for selection. As all the proposals were extraordinarily similar in content, cost dominated the discussion. SCI Consulting as the least expensive option, also offers the District multiple other benefits such as, an extensive history of working with the District on the Assessment District, the

shortest proposed time frame for the project, and including the County as a named party within their proposal.

FISCAL IMPACT

The funding for the nexus study will involve a transfer from two different accounts. Staff spoke with Travis Hole, C.P.A., Partner of Moss, Levy & Hartzheim, the District’s auditing firm who will approve the project to be charged to FY19-20, even though a majority of the work is being done in FY 20-21. Once this item is approved by the Board, Finance will set up a payable in FY19-20 to show the expense, but the check will not be processed until an invoice is received and signed by the General Manager. Below is a table showing the transfers that will take place in the FY19-20 budget:

Account #	Account Desc.	Budget Amount	Amount Available	Projected Amount Spent thru 6/30/2020	Balance Available	Amount to Transfer
10-05-505-000-6110	Part-Time Salaries	\$36,000	\$16,961	\$7,875	\$9,086	\$ 7,500
10-05-505-000-6130	Insurance	\$75,373	\$29,480	\$7,500	21,980	\$14,840

This action will not increase the expense budget, therefore there is no direct impact on the budgeted total expenses that were approved with the mid-year adjustments.

RECOMMENDATION

It is recommended that the Board make a MOTION to:

- 1) Approve the selection of SCI Consulting’s proposal and direct the General Manager to execute a contract with SCI Consulting for the purpose of developing the proposed nexus study

AND

- 2) Approve the listed budget transfers in the combined amount of \$22,340.

ATTACHMENTS

- 1) SCI Consulting Proposal for Park Impact Fee Nexus Study and Related Consulting Services (6 pages)
- 2) Park Impact Fee Nexus Study Professional Services Agreement (14 pages)

Thursday, February 27, 2020

Anthony Miller, Administrative Analyst
Pleasant Valley Recreation and Park District
1605 E. Burnley Street
Camarillo, CA 93010

Re: Proposal for Park Impact Fee Nexus Study and Related Consulting Services

Dear Anthony:

SCI Consulting Group ("SCI") is pleased to submit, for your review, this proposal to provide a Park Impact Fee Nexus Study ("Nexus Study") for the Pleasant Valley Recreation and Park District ("District"). The Nexus Study would establish the legal and policy basis for establishing a new park impact fee program for the District. Specifically, the Nexus Study and the fee programs will comply with the substantive and procedural requirements of the Mitigation Fee Act ("Act") which are as follows:

- Identify the purpose of the fee.
- Identify the use to which the fee is to be put.
- Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed ("benefit relationship").
- Determine how there is a reasonable relationship between the need for the park and recreational facilities and the type of development project on which the fee is imposed ("impact relationship").
- Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed ("proportional relationship").

The Nexus Study will utilize a standards-based methodology to establish the District's new park impact fee. Under this method, the cost components are based on level of service ("LOS") standards and defined on a per capita basis. These costs are then applied to different land uses according to their respective average household density or employment density to establish a cost / fee per unit or per square foot of building area.

Our approach to the Nexus Study would be based on a close interaction and coordination of the project with District staff, City/County staff, and other key stakeholders. If selected, SCI would provide comprehensive services in a manner that limits the time and resources of District staff. We do not have any work commitments that would interfere with their responsiveness and ability to complete the projects within a reasonable timeframe.

PROPOSED WORK PLAN AND APPROACH

Based on our current understanding of the projects and the technical analysis and services needed by the District, we propose the following scope of work and approach:

Task 1: Initial Research and Planning. SCI will first coordinate a project kick-off conference call to discuss the process of gathering all the available data and cost estimates needed for the project. SCI will review the City's General Plan, the County's General Plan, the District's Park and Recreation Master Plan, applicable authorizing ordinances, and other technical studies and plans related to the District's funding of park and recreational facilities. SCI will then coordinate a project kick-off meeting with the District to discuss the goals and objectives, proposed methodologies, and approaches, and develop a detailed timeline, task list, and deliverables for the project.

Task 2: Impact Analysis and Fee Determination. Following the strategy and utilizing the gathered data and cost estimates, SCI will determine the maximum park impact fees to fund new development's fair allocation of the proposed park and recreational facilities. SCI, the District will need to maintain a productive dialogue throughout this process to ensure cost allocation methodologies are appropriate and comply with the requirements of the Act. Upon completion of the initial cost allocation and fee determination, SCI will review the technical analysis, key findings and recommendations with District staff and make any adjustments as necessary.

Task 3: Nexus Study Report. SCI will then prepare a draft Nexus Study Report for administrative review and comment. The Nexus Study will include a summary of fee methodologies, approach, and findings along with technical analysis and documentation to support the new fee. The Nexus Study will also provide the required findings to demonstrate compliance with nexus requirements of the Act. Additionally, the Nexus Study will summarize the adoption, accounting and reporting requirements of the Act for implementation and annual administration of the fee programs. A comparison of the proposed fee to those of neighboring and comparable jurisdictions will also be provided. After review of the Administrative Draft Report, SCI will provide a Public Review Draft of the Nexus Study according to one set of consolidated comments from the District.

Task 4: Stakeholder Outreach. SCI will present the Public Review Draft and the fee program before the City Council, the County Board of Supervisors, the Building Industry Association, area developers, and other key stakeholders, as necessary. The purpose of these stakeholder outreach meetings is to educate the stakeholders on the purpose and details of the fee program and solicit their input and support. A PowerPoint presentation will be prepared for each conference or meeting to succinctly present the District's plans, an overview of key findings and recommendations, and the proposed fee schedule.

Task 5: Nexus Study Final Report and Approval by District Board. After incorporating input from the various stakeholders, SCI will make any necessary changes based on one set of consolidated comments from the District and the County and provide a Nexus Study Final Report. SCI will also review and present the Nexus Study and fee program before the District Board and the public for approval. SCI will also make any revisions to the Nexus Study Final Report, if any, requested by the District Board. SCI will also provide the District with a draft resolution, notice of public hearing, and submittal report for the approval of the fee program.

Task 6: Adoption by City Council. Upon approval of the fee program by the District Board, SCI will also review and present the Nexus Study and fee program before County staff, City Counsel and eventually the City Council and public for adoption.

Task 7: Adoption by Board of Supervisors. Upon approval of the fee program by the District Board, SCI will also review and present the Nexus Study and fee program before County staff, County Counsel and eventually the County Board of Supervisors and public for adoption.

In-Person Meetings. We anticipate the need for at least one (1) kickoff meeting with District staff, one (1) District Board meeting, one (1) City Council meeting, and one (1) County Board of Supervisors meeting. Additional meetings, assistance, or participation in further presentations, beyond our proposed four (4) in-person meetings, will be billed at our hourly billing rates for the duration of the project.

DISTRICT RESOURCES

SCI will carry out all tasks specified in the Work Plan and any other related services, as appropriate, for the preparation of the Nexus Study, and approval and adoption of the fee program. The District would be responsible for the following:

- Meet or participate in video conference calls periodically with SCI as needed.
- Provide information and documentation regarding the District's capital improvement plan, park and recreation master plan, park inventory, and additional data as requested.
- Assist with the review of the Nexus Study and other information presented and prepared by SCI.
- Assist with planning, review, and coordination of action items.

TIMELINE

We anticipate that preparation of the Public Review Nexus Study and stakeholder outreach meetings would take approximately two to three months. The timeline will in part depend upon the availability of the required data and cost estimates and level of stakeholder outreach. District Board approval of the fee program could occur the following month or subsequent month, depending upon the District's Board meeting calendar and ability to satisfying the noticing requirements. The final adoption by the County Board of Supervisors and City Council could occur two to three months later. As required by law, the updated park impact fee could become effective sixty days after adoption.

ABOUT SCI CONSULTING GROUP

Established in 1985, **SCI Consulting Group** is a recognized public finance consulting firm with leading expertise in assisting California public agencies with local funding of public services and improvements. We also possess industry-leading expertise with the important legal and procedural requirements for establishing development impact fee programs, Community Facilities Districts, Benefit Assessment Districts, and other local financing mechanisms. SCI has prepared over 120 development impact fee nexus studies and facility financing plans. SCI has also formed and annually administers nearly 1,000 special taxes, assessments, and fees for over 175 public agencies throughout the State.

This expertise and experience will ensure that the District's goals and objectives are met successfully, collaboratively, on schedule, and on budget.

PARK AND RECREATION AGENCY CLIENTS (partial list) *

Arbuckle RPD	City of Plymouth	Fulton-El Camino RPD
Arcade Creek RPD	City of San Diego	Garden Valley Ranch Estates CSD
Arden Park RPD	City of Sutter Creek	Georgetown Divide RD
Auburn RPD	City of Temple City	Mission Oaks RPD
Bear River RPD	City of Vacaville	Monterey Peninsula Regional PD
Cameron Park CSD	Chico Area RPD	Mtn. Rec. Conservation Auth.
Carmichael RPD	Conejo RPD	North Highlands RPD
City of Amador City	Cordova RPD	Orangevale RPD
City of Angels	Cosumnes CSD	Paradise RPD
City of Belmont	County of Amador	Pleasant Valley RPD
City of Colusa	County of Contra Costa	Rancho Simi RPD
City of Diamond Bar	County of El Dorado	Rio Linda Elverta RPD
City of Folsom	County of Placer	Santa Clara Valley OSA
City of Ione	County of San Joaquin	Sunrise RPD
City of Jackson	County of Solano	Truckee-Donner RPD
City of Lompoc	County of Ventura	Twain Harte CSD
City of Menlo Park	Durham RPD	
City of Moorpark	Easton CSD	
City of Palmdale	El Dorado Hills CSD	* Park Impact Fee Programs /
City of Placentia	Fair Oaks RPD	Quimby Programs in Bold
City of Placerville	Feather River RPD	

REFERENCES

Jim Friedl, General Manager
Conejo Recreation and Park District
 403 W. Hillcrest Drive
 Thousand Oaks, CA 91360
 (805) 495-6471
 jfriedl@crpd.org

Leslie Fritz, Director of Education
CA Park & Recreation Society
 7971 Freeport Blvd.
 Sacramento, CA 95832-9701
 (916) 665-2777 ext. 3010
 leslie@cprs.org

Steve Randall, General Manager
Truckee-Donner Recreation and Park District
 10046 Church Street
 Truckee, CA 96161
 (530) 582-7720
 steve@tdrpd.com

Matthew Duarte, Executive Director
CA Association of Park and Recreation Districts
 6341 Auburn Boulevard, Suite A
 Citrus Heights, CA 95621
 (916) 722-5550
 mduarte@capri-jpa.org

Greg Foell, District Administrator
Orangevale Recreation and Park District
 6826 Hazel Avenue
 Orangevale, CA 95662
 (916) 988-4373
 foellorpd@ovparks.com

Anthony Tannehill, Legislative Representative
California Special Districts Association
 1112 I Street, Suite 200
 Sacramento, CA, 95814
 877.924.2732
 anthonyt@csda.net

FEE SCHEDULE / MANNER OF PAYMENT

Compensation for the preparation of a Park Impact Fee Nexus Study and related consulting services as outlined in the Work Plan shall be an all-inclusive fee of \$27,840. After the completion of each task, SCI shall submit an invoice for each task performed.

TASK	Fixed Fee
Task 1: Initial Research and Planning	\$4,915
Task 2: Impact Analysis / Fee Determination	\$4,220
Task 3: Nexus Study Administrative Review Draft	\$3,290
Task 4: Public Review Draft / Stakeholder Outreach	\$2,570
Task 5: Nexus Study Final Report; District Board Approval	\$3,805
Task 6: Adoption by City Council	\$3,250
Task 7: Adoption by County Board of Supervisors	\$3,290
Incidental Costs (Not-To-Exceed)	\$2,500
TOTAL ALL-INCLUSIVE FEE	\$27,840

The scope of work includes up to four (4) in-person meetings. Compensation additional in-person meetings and out-of-scope services shall be billed at the hourly billing rate of \$185 per hour. Travel time shall be billed at 75% of the hourly bill rate.

Incidental costs incurred by SCI for the purchase of property or statistical data, travel, and other out-of-pocket expenses incurred in performing the scope of work shall be reimbursed at actual cost. We estimate these costs to be under \$2,500.

Note: The park impact fee justified by the Nexus Study will include and recover the costs associated with the preparation and implementation of the Nexus Study and related consulting services.

ADDITIONAL INFORMATION

Employment Policies. SCI does not and shall not discriminate against any employee in the workplace or against any applicant for such employment or against any other person because of race, religion, sex, color, national origin, handicap, or age, or any other arbitrary basis. SCI Consulting Group ensures compliance with all civil rights laws and other related statutes.

Conflict of Interest Statements. SCI has no known past, ongoing, or potential conflicts of interest for working with the District, performing the Scope of Work, or any other service for this Project.

Insurance. SCI carries professional Errors and Omissions insurance in the amount of \$2 million per occurrence and \$2 million aggregate. SCI also carries general liability insurance in the amount of \$2 million per occurrence and \$4 million aggregate.

Independent Contractor. If selected, SCI shall perform all services included in this proposal as an independent contractor.

PROJECT TEAM

If selected, I would serve as the project manager and principal-in-charge. Melanie Lee, Senior Consultant would also be involved with the technical analysis and preparation of the Nexus Study. The two of us do not have any work commitments that would interfere with our responsiveness and ability to complete the project within a reasonable timeframe.

I specialize in the areas of developer mitigation, Mello-Roos formations, development impact fees, and other new revenue mechanisms to offset the need for new or increased services and public facilities to serve new development. With over 18 years of experience in public finance and developer mitigation, I have developed extensive expertise in assisting public agencies in addressing of the financial impact of new development. I have prepared over 100 development impact nexus studies and public facility financing plans.

I graduated from Boise State University with a B.A. in Economics with an emphasis in public finance. I am also a frequent presenter on impact fee programs at annual conferences and area workshops held by the CSDA, CPRS, CARPD, FDAC and CSMFO. In 2012, I was invited to speak at the annual conference of the California Association of Recreation and Park Districts on strategies for successfully establishing impact fee programs. I am a commercial associate member of the California Society of Municipal Finance Officers, member of the CSDA Legislative Committee, and former Parks and Recreation Commissioner (Community Resources) for the City of Fairfield.

If you have any questions or require additional information, please do not hesitate to contact me. I can be reached at 707-430-4300 ext. 113 or via email at blair.aas@sci-cg.com. We look forward to the possibility of assisting the District with this important project and stand ready to proceed.

Sincerely,



Blair E. Aas
Director of Planning Services

cc: Melanie Lee, SCI Consulting Group

**PROFESSIONAL SERVICES AGREEMENT
BETWEEN THE PLEASANT VALLEY
RECREATION & PARK DISTRICT
AND
SCI CONSULTING GROUP INC.**

This agreement is made and entered into, effective June 4, 2020 between the PLEASANT VALLEY RECREATION AND PARK DISTRICT, a public agency ("District"), and SCI CONSULTING GROUP, a California Corporation ("Consultant").

RECITALS

WHEREAS, following District's Request for Proposal process, the District desires to contract with Consultant for certain professional planning services necessary for the development of a Park Impact Fee Nexus Study and Related Consulting Services ("Project").

WHEREAS, Consultant represents that it has the qualifications and technical skills, experience and expertise to perform these services for the District.

NOW THEREFORE, based on the terms and conditions herein, the parties agree as follows:

1. Scope of Services

Consultant shall perform the professional services required to complete the Project for the District as described in the Scope of Work attached as Exhibit "B" and incorporated by reference herein. All work and services by Consultant shall be performed in a diligent and professional manner.

Consultant warrants that its services shall be performed, within the limits prescribed by the District, in a manner consistent with the level of care and skill ordinarily exercised by Public Finance professionals under similar circumstances at the time its services are performed. No other warranty or representation, express or implied, is included or intended by Consultant's Proposal, this Agreement, or any reports or documents prepared in connection with this Agreement.

Consultant agrees to undertake the discrete tasks outlined in Exhibit "B" only upon consultation with and authorization from the District's General Manager.

2. Term of Contract

Unless otherwise earlier terminated as specified in Section 9, this Agreement shall commence on the date set forth above and shall expire at completion of the Project. Consultant shall complete all work in accordance with the timelines set forth in the Proposal.

3. Force Majeure

The time period(s) specified in the Schedule of Performance for performance of the services rendered pursuant to this Agreement will be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the Consultant, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the District, if the Consultant shall, within ten (10) days of the commencement of such delay, notify the Project Manager in writing of the causes of the delay. The Project Manager shall ascertain the facts and the extent of delay and extend the time for performing the services for the period of the enforced delay when and if, in the judgment of the Project Manager, such delay is justified. The Project Manager's determination is final. In no event will Consultant be entitled to recover damages against the District for any delay in the performance of this Agreement, however caused; Consultant's sole remedy being extension of the Agreement pursuant to this Section.

4. Independent Contractor Relationship

It is expressly understood between the parties that no employee/employer relationship is intended, the relationship of Consultant to District being that of an independent contractor. Consultant is solely responsible for selecting the means, methods and procedures for performing its services hereunder as assigned by the District and for coordinating all portions of the work so the results will be satisfactory to District. Consultant will supply all tools and instruments required to perform its services under this Agreement. Neither the District nor any of its employees shall have any control over the manner or means by which Consultant or its staff perform the services required herein, except as otherwise set forth herein. Consultant shall perform all services required herein as an independent contractor of District and shall remain under only such obligations as are consistent with that role.

Consultant represents and warrants that the personnel used to provide services to the District pursuant to this Agreement are classified by Consultant as employees. Consultant shall not at any time or in any manner represent that it or any of its employees are employees of District. District shall not in any way or for any purpose become or be deemed to be a partner of Consultant in its business or

otherwise or a joint venturer or a member of any joint enterprise with Consultant. District shall not be required to make any payroll deductions or provide Workers' Compensation Insurance coverage or health benefits to Consultant. In the event that Consultant or any staff of Consultant providing services under this Agreement claims or is determined by a federal or state agency, a court of competent jurisdiction, or the California Public Employees' Retirement System ("CalPERS") to be classified as other than an independent contractor for the District, then Consultant shall indemnify, defend, and hold harmless the District for the payment of any and all assessed fines, penalties, judgments, employee and/or employer contributions, and any other damages and costs assessed to the District as a consequence of, or in any way attributable to, the assertion that Consultant or any staff Consultant used to provide services under this Agreement are employees of the District.

5. Compliance with Laws

Consultant will be solely responsible for giving all notices and complying with any and all applicable laws, ordinances, rules, regulations and lawful orders of any public authority relating to Consultant's work, including but not limited to those relating to copyright, trademark or other intellectual property matters.

6. Licenses, Permits, Fees and Assessments.

Consultant shall obtain at its sole cost and expense, such licenses, permits and approvals as may be required by law for the performance of the services required by this Agreement. Consultant shall have the sole obligation to pay for any fees, assessments, taxes, including applicable penalties and interest, which may be imposed by law and arise from or are necessary for the Consultant's performance of the services required by this Agreement; and shall indemnify, defend and hold harmless District against any claim for such fees, assessments, taxes, penalties or interest levied, assessed or imposed against District hereunder.

7. Environmental Laws.

Consultant shall comply with all applicable environmental laws, ordinances, codes and regulations of Federal, State, and local governments. Consultant shall also comply with all applicable mandatory standards and policies relating to energy efficiency.

8. Acknowledgment of Relationship

Consultant agrees that all dealings of the parties under this Agreement shall be confidential, and writings, reports, data, information or communication developed, prepared or assembled by Consultant under this Agreement, or any information made available to Consultant by District, shall not be revealed, disseminated or made available by Consultant to any person or entity other than

District without the prior written consent of District, unless otherwise required by subpoena or applicable law.

9. Payment to Consultant

- a. District shall pay Consultant monthly in proportion to the services performed plus reimbursable expenses and charges for additional services within thirty (30) days after receipt of Consultant's invoices in a form approved by District's, with the exception of any disputed amounts which shall be withheld until resolution of the dispute.

Total Project Cost not to Exceed: \$30,340

- b. No payment made under this Agreement shall be conclusive evidence of Consultant's performance of the Agreement, either wholly or in part, and no payment shall be construed to be an acceptance of Consultant's work.

10. Assistance by District

District agrees to provide to Consultant available information of relevance to Consultant's work, including all data and documents pertaining to the Project. District pledges to work cooperatively with Consultant and render all reasonable assistance toward completion of Consultant's work. The District's Project Manager shall be Anthony Miller, Administrative Analyst.

11. Ownership of Documentation

All maps, data, reports and other documentation (other than Consultant's drafts, notes and internal memoranda), including duplication of same prepared by Consultant in the performance of these services, shall become the property of the District and shall be retained by the Consultant for a period of three years after completion of the Project. If requested by the District, all, or the designated portions of such documentation, shall be delivered to the District.

12. Termination of Contract

Either party may terminate this Agreement at any time, with or without cause, upon thirty (30) days' written notice to the other party. Upon receipt of any notice of termination, Consultant shall immediately cease all work or services hereunder except such as may be specifically approved by the District's General Manager. In the event this Agreement is terminated, all data, specifications, documents and information generated by Consultant in connection with the Project shall be delivered to District and may be used by District. Copies of these materials may be retained by Consultant. Consultant shall be entitled to compensation for the

reasonable value of the work product actually produced prior to the effective date of the notice of termination and for any services authorized by the District's General Manager thereafter in accordance with the Schedule of Compensation and District shall be entitled to reimbursement for any compensation paid in excess of the services rendered.

13. Indemnification and Hold Harmless; Insurance Requirements

a. Indemnity for Design Professional Liability. When the law establishes a professional standard of care for Consultant's services, to the fullest extent permitted by law, and except for the statutory limits set forth under California Civil Code Section 2782,8 applicable to services provided by a "design professional", Consultant shall indemnify, defend and hold harmless District and its officers, employees, agents (the "District's Parties") from and against any and all losses, liabilities, damages, costs and expenses, including attorneys' fees and costs, to the extent same are caused in whole or in part by any negligent or wrongful act, error, or omission of Consultant, its officers, agents, employees or subcontractors (or any entity or individual for which Consultant bears legal liability) in the performance of professional services under this Agreement.

b. Indemnity for Other Than Design Professional Liability. Other than in the performance of design professional services and to the full extent permitted by law, Consultant shall indemnify, defend and hold harmless District and District's Parties from and against any and all losses, liabilities, damages, costs and expenses, including attorneys' fees and costs, to the extent same are caused in whole or in part by any **negligent or wrongful act, error, or omission** of Consultant, its officers, agents, employees or subcontractors (or any entity or individual for which Consultant bears legal liability) in the performance of services under this Agreement.

c. Insurance Requirements. Submission of insurance certificates or other proof of coverage shall not relieve Consultant from liability under this indemnification and hold harmless provisions. These provisions shall survive the termination of this Agreement and shall apply whether or not such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

Prior to the commencement of the Project, Consultant shall provide District with proof of the types and amounts of insurance described on Exhibit "A".

14. No Assignment

This Agreement is a personal services contract and work hereunder shall not be delegated or assigned by Consultant to any person or entity without the

advance written consent of District. Consultant shall not employ any subcontractors for its work.

15. Examination of Records

Consultant agrees that District shall have access to and the right to examine at any reasonable time and on reasonable notice Consultant's documents, papers and records, including accounting records, relating to or involving this Agreement.

16. Notice

All notices or other official correspondence relating to contractual matters between the parties shall be made by depositing the same as first-class, postage paid mail addressed as follows:

To Consultant: **SCI CONSULTING GROUP**
 Attn: Blair E. Aas
 4745 Mangels Boulevard
 Fairfield, CA 94534

To District: **PLEASANT VALLEY RECREATION & PARK DISTRICT**
 Attn: Mary Otten
 1605 E. Burnley Street
 Camarillo, CA 93010

or such other address as either party may designate hereinafter in writing delivered to the other party. All notices shall be agreed to have been received three (3) days after mailing.

17. No Waiver

No failure or delay by District in asserting any of District's rights and remedies as to any default of Consultant shall operate as a waiver of the default, of any subsequent or other default by Consultant, or of any of District's rights or remedies. No such delay shall deprive District of its right to institute and maintain any actions or proceeding which may be necessary to protect, assert or enforce any rights or remedies arising out of this Agreement or the performance of this Agreement.

18. Partial Invalidity

If any term, covenant, condition, or provision of this Agreement is found by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect, and shall in no way be affected, impaired, or invalidated thereby.

19. Terms

No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties. No oral understanding or agreement not incorporated herein shall be binding on any of the parties.

20. Incorporation of Recitals

The foregoing recitals are incorporated herein as though fully set forth.

21. California Law

This Agreement shall be interpreted and construed pursuant to the laws of the State of California. Any dispute between the parties shall be filed and heard in a court of competent jurisdiction in the County of Ventura, State of California.

22. Additional Provisions

Consultant agrees that no full time employee of District shall be employed by its firm during the period that this Agreement is in effect.

23. Attorneys' Fees.

If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action or proceeding, in addition to any other relief which may be granted, shall be entitled to reasonable attorneys' fees, whether or not the matter proceeds to judgment, and to all other reasonable costs for investigating such action, taking depositions and discovery, including all other necessary costs the court allows which are incurred in such litigation.

24. Conflict of Interest.

Consultant warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Agreement. Consultant shall comply with all conflict of interest laws and regulations.

25. Interpretation.

The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

26. Corporate Authority.

The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

DISTRICT:
PLEASANT VALLEY RECREATION & PARK DISTRICT

By: _____
Mary Otten, General Manager

ATTEST:

Anthony Miller, Clerk

CONSULTANT:
SCI CONSULTING GROUP, a California Corporation

By: _____
Name: _____
Its: _____

By: _____
Name: _____
Its: _____

EXHIBIT "A"

PLEASANT VALLEY RECREATION & PARK DISTRICT INSURANCE REQUIREMENTS

Consultant shall procure and maintain for the duration of the Agreement (and thereafter as specified herein) insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder by Consultant, his agents, representatives, employees or subcontractors.

MINIMUM SCOPE OF INSURANCE

Coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability coverage (occurrence form CG 00 01).
2. Insurance Services Office form number CA 00 01 covering Automobile Liability, Code 1 (any auto).
3. Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance.

MINIMUM LIMITS OF INSURANCE

Consultant shall maintain limits no less than:

1. General Liability (Including operations, products and completed operations, as applicable): \$1,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: \$1,000,000 per accident for bodily injury and property damage.
3. Employer's Liability: \$1,000,000 per accident for bodily injury or disease.
4. Errors and Omissions Liability: A policy of professional liability insurance in an amount not less than \$1,000,000 per occurrence.

5. Contractors Pollution Liability: N/A
6. Asbestos Pollution Liability: N/A

DEDUCTIBLES AND SELF-INSURED RETENTION

Any deductibles or self-insured retentions must be declared to and approved by the District. At the option of the District, either (1) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District and its directors, officers, employees, agents and volunteers (collectively "District Parties"), or (2) Consultant shall provide a financial guarantee satisfactory to the District guaranteeing payment of losses and related investigations, claim administration and defense expenses.

OTHER INSURANCE PROVISIONS`

The commercial general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. The District and District Parties are to be covered as insured's as respects: liability arising out of work or operations performed by or on behalf of the Architect; or automobiles owned, leased, hired or borrowed by Consultant.
2. For any claims related to this Agreement, Consultant's insurance coverage shall be primary insurance as respects the District and District Parties. Any insurance or self-insurance maintained by the District and District Parties shall be excess of the Consultant's insurance and shall not contribute with it.
3. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) day's prior written notice has been provided to the District.

If General Liability, Contractors Pollution Liability and/or Asbestos Pollution Liability and/or Errors & Omissions coverage's are written on a claims-made form:

1. The retroactive date must be shown, and must be before the date of this Agreement or the beginning of work on the Project.
2. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of the Project.
3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the Agreement

effective date, Consultant must purchase an extended period coverage for a minimum of five (5) years after completion of the Project.

4. A copy of the claims reporting requirements must be submitted to the District for review and approval.

ACCEPTABILITY OF INSURERS

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the District. Exception may be made for the State Compensation Insurance Fund when not specifically rated.

VERIFICATION OF COVERAGE

Consultant shall furnish the District with original certificates and amendatory endorsements effecting coverage required by this clause. The endorsements should be on forms provided by the District, or on other than the District's forms provided those endorsements conform to District requirements and are acceptable to the District. All certificates and endorsements are to be received and approved by the District before work commences. However, failure to do so shall not operate as a waiver of these insurance requirements. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time.

SUB-CONTRACTORS

Consultant shall include all subcontractors as insured's under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage's for subcontractor shall be subject to all of the requirements stated herein.

END OF PAGE

EXHIBIT “B”

SCOPE OF WORK

Task 1: Initial Research and Planning. SCI will first coordinate a project kick-off conference call to discuss the process of gathering all the available data and cost estimates needed for the project. SCI will review the City’s General Plan, the County’s General Plan, the District’s Park and Recreation Master Plan, applicable authorizing ordinances, and other technical studies and plans related to the District’s funding of park and recreational facilities. SCI will then coordinate a project kick-off meeting with the District to discuss the goals and objectives, proposed methodologies, and approaches, and develop a detailed timeline, task list, and deliverables for the project.

Task 2: Impact Analysis and Fee Determination. Following the strategy and utilizing the gathered data and cost estimates, SCI will determine the maximum park impact fees to fund new development’s fair allocation of the proposed park and recreational facilities. SCI, the District will need to maintain a productive dialogue throughout this process to ensure cost allocation methodologies are appropriate and comply with the requirements of the Act. Upon completion of the initial cost allocation and fee determination, SCI will review the technical analysis, key findings and recommendations with District staff and make any adjustments as necessary.

Task 3: Nexus Study Report. SCI will then prepare a draft Nexus Study Report for administrative review and comment. The Nexus Study will include a summary of fee methodologies, approach, and findings along with technical analysis and documentation to support the new fee. The Nexus Study will also provide the required findings to demonstrate compliance with nexus requirements of the Act. Additionally, the Nexus Study will summarize the adoption, accounting and reporting requirements of the Act for implementation and annual administration of the fee programs. A comparison of the proposed fee to those of neighboring and comparable jurisdictions will also be provided. After review of the Administrative Draft Report, SCI will provide a Public Review Draft of the Nexus Study according to one set of consolidated comments from the District.

Task 4: Stakeholder Outreach. SCI will present the Public Review Draft and the fee program before the City Council, the County Board of Supervisors, the Building Industry Association, area developers, and other key stakeholders, as necessary. The purpose of these stakeholder outreach meetings is to educate the stakeholders on the purpose and details of the fee program and solicit their input and support. A PowerPoint presentation will be prepared for each conference or meeting to succinctly present the District’s plans, an overview of key findings and recommendations, and the proposed fee schedule.

Task 5: Nexus Study Final Report and Approval by District Board. After incorporating input from the various stakeholders, SCI will make any necessary

changes based on one set of consolidated comments from the District and the County and provide a Nexus Study Final Report. SCI will also review and present the Nexus Study and fee program before the District Board and the public for approval. SCI will also make any revisions to the Nexus Study Final Report, if any, requested by the District Board. SCI will also provide the District with a draft resolution, notice of public hearing, and submittal report for the approval of the fee program.

Task 6: Adoption by City Council. Upon approval of the fee program by the District Board, SCI will also review and present the Nexus Study and fee program before County staff, City Counsel and eventually the City Council and public for adoption.

Task 7: Adoption by Board of Supervisors. Upon approval of the fee program by the District Board, SCI will also review and present the Nexus Study and fee program before County staff, County Counsel and eventually the County Board of Supervisors and public for adoption.

In-Person Meetings. SCI anticipates the need for at least one (1) kickoff meeting with District staff, one (1) District Board meeting, one (1) City Council meeting, and one (1) County Board of Supervisors meeting. Additional meetings, assistance, or participation in further presentations, beyond the proposed four (4) in-person meetings, will be billed at hourly billing rates for the duration of the project.

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

- A. Chair Magner
- B. Ventura County Special District Association/California Special District Association
- C. Ventura County Consolidated Oversight Board
- D. Santa Monica Mountains Conservancy
- E. Standing Committees – Finance, Liaison, Long Range Planning, Personnel and Policy
- F. Ad Hoc Committees – Miracle League, Nexus Study
- G. Foundation for Pleasant Valley Recreation and Parks
- H. General Manager’s Report