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

FINANCE COMMITTEE AGENDA

Wednesday July 22, 2026
1:30 P.M.

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **PUBLIC COMMENTS**
4. **JUNE 2026 FINANCIALS**
5. **CSO FEE RATES DISCUSSION**
6. **ORAL DISCUSSION**
7. **ADJOURNMENT**

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

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

CASH REPORT

	6/30/2026 Balance	6/30/2025 Balance
Restricted Funds		
Debt Service - Restricted	$ 173,861.36	$ 159,918.92
457 Pension Trust Restricted	$ 172,567.36	$ 166,028.31
Cal CLASS/PW Quimby Fee - Restricted	$ 3,783,482.67	$ 4,077,597.73
VC Pool Quimby- Restricted	$ 2,938,686.31	$ 2,803,515.86
Park Impact Fees	$ 2,388,711.72	$ 2,183,940.13
Total	**$ 9,457,309.42**	**$ 9,391,000.95**
Semi-Restricted Funds		
Assessment	$ 1,685,195.19	$ 1,473,800.25
LAIF - Capital	$ 1,756,192.79	$ 1,621,041.18
PacWest/CalCLASS - Capital	$ 1,812,322.39	$ 1,730,675.21
Designated Project	$ 144,124.00	$ 230,484.00
Capital Reserves	$ 500,000.00	$ 500,000.00
Contingency - Dry Period	$ 2,001,260.36	$ 517,337.09
Contingency - Computer	$ 40,000.00	$ 40,000.00
Contingency - Repair/Oper/Admin	$ -	$ 470,000.00
Contingency - Compensated Absences	$ 150,227.45	$ 150,000.00
Contingency - Vehicle Replacement	$ 80,000.00	$ 80,000.00
Total	**$ 8,169,322.18**	**$ 6,813,337.73**
Unrestricted Funds		
Contingency	$ 8,071,633.72	$ 8,056,371.18
General Fund Checking	$ 242,903.60	$ 466,372.83
Total	**$ 8,314,537.32**	**$ 8,522,744.01**
Total of all Funds	**$ 25,941,168.92**	**$ 24,727,082.69**

	7/16/2026 Balance	7/31/2025 Balance
Restricted Funds		
Debt Service - Restricted	$ 173,861.36	$ 160,488.39
457 Pension Trust Restricted	$ 172,567.36	$ 166,628.32
Cal CLASS/PW Quimby Fee - Restricted	$ 3,783,482.67	$ 4,031,611.67
VC Pool Quimby- Restricted	$ 2,924,526.84	$ 2,818,900.83
Park Impact Fees	$ 2,388,711.72	$ 2,201,519.93
Total	**$ 9,443,149.95**	**$ 9,379,149.14**
Semi-Restricted Funds		
Assessment	$ 1,628,590.37	$ 1,475,243.54
LAIF - Capital	$ 1,756,192.79	$ 1,655,536.50
PacWest/CalCLASS - Capital	$ 1,800,147.39	$ 2,092,770.69
Designated Project	$ 144,124.00	$ 230,484.00
Capital Reserves	$ 500,000.00	$ 500,000.00
Contingency - Operational Reserves	$ 2,001,260.36	$ 517,337.09
Contingency - Computer	$ 40,000.00	$ 40,000.00
Contingency - Repair/Oper/Admin	$ -	$ 470,000.00
Contingency - Compensated Absences	$ 150,227.45	$ 150,000.00
Contingency - Vehicle Replacement	$ 80,000.00	$ 80,000.00
Total	**$ 8,100,542.36**	**$ 7,211,371.82**
Unrestricted Funds		
Contingency	$ 7,571,633.72	$ 6,684,606.60
General Fund Checking	$ 308,264.17	$ 353,601.69
Total	**$ 7,879,897.89**	**$ 7,038,208.29**
Total of all Funds	**$ 25,423,590.20**	**$ 23,628,729.25**

Pleasant Valley Recreation and Park District
Monthly AP, Payroll, Wire, Online Payment Report
June 2026

	Date		Amount	
Accounts Payables:	6/30/2026	$	1,263,117.97	
	Total	**$**	**1,263,117.97**	
Payroll (Total Cost):	6/4/2026	$	188,416.50	
	6/18/2026	$	201,054.03	
	Total	**$**	**389,470.53**	
Payroll AP Payments	6/2/2026	$	46,170.04	PERS Health Insurance Premium
	6/2/2026	$	3,616.62	Guardian
	6/2/2026	$	482.56	VSP
	6/2/2026	$	2,425.57	Hartford
	6/4/2026	$	21,846.28	CALPERS -Ret-PR 6/4/2026
	6/18/2026	$	21,510.08	CALPERS- Ret-PR-6/18/2026
	Total	**$**	**96,051.15**	
	Grand Total	**$**	**1,748,639.65**	

General Ledger
10 - General Fund
June 2026 100%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
5110-5230 Tax Apportionment	$ 202,775.99	$ 9,295,825.24	$ 9,557,498.00	$ 9,236,500.00	$ (320,998.00)	103%
5310 - Interest Earnings	$ 29,207.96	$ 538,699.26	$ 397,304.16	$ 320,000.00	$ (77,304.16)	124%
5505 - Facility Cleaning Fee	$ 1,497.60	$ -	$ 5,029.60	$ -	$ (5,029.60)	-
5506 - Park Patrol Citations	$ 90.00	$ 5,290.26	$ 7,419.62	$ 5,000.00	$ (2,419.62)	148%
5508 - Bingo - Primary Revenue	$ -	$ 9,882.76	$ -	$ 3,600.00	$ 3,600.00	0%
5509 - Excess Bingo Revenue	$ -	$ 919.05	$ -	$ -	$ -	-
5510 - Contract Classes-Public Fees	$ 35,915.10	$ 234,989.73	$ 220,882.30	$ 215,763.00	$ (5,119.30)	102%
5511 - Public Fees	$ 62,556.68	$ 323,738.81	$ 343,185.75	$ 337,745.00	$ (5,440.75)	102%
5520 - Public Fees-Entry Fees	$ 3,282.40	$ 36,725.20	$ 32,652.20	$ 47,240.00	$ 14,587.80	69%
5525 - Vending Concessions	$ -	$ 259.65	$ 248.02	$ 1,450.00	$ 1,201.98	17%
5530 - Rental	$ 55,453.77	$ 823,164.42	$ 751,399.65	$ 772,640.30	$ 21,240.65	97%
5535 - Cell Tower Revenue	$ 14,777.45	$ 177,733.11	$ 134,796.95	$ 171,863.00	$ 37,066.05	78%
5540 - Parking Fees	$ 2,368.07	$ 33,946.48	$ 26,842.90	$ 23,000.00	$ (3,842.90)	117%
5550 - Dues	$ -	$ 125.00	$ -	$ -	$ -	-
5551 - EV Charging Fees	$ 1,547.61	$ -	$ 11,306.60	$ 12,000.00	$ 693.40	94%
5555 - Advertising Revenue	$ -	$ 8,725.00	$ 6,795.00	$ 6,000.00	$ (795.00)	113%
5558 - Sponsorships/Donations	$ -	$ 14,270.51	$ 12,280.48	$ 10,000.00	$ (2,280.48)	123%
5561 - Special Event	$ -	$ 81,337.71	$ 112,498.43	$ 132,406.00	$ 19,907.57	85%
5563 - Staffing Cost Recovery	$ 1,355.00	$ 68,347.75	$ 48,213.50	$ 46,110.00	$ (2,103.50)	105%
5564 - Special Event Permits	$ (250.00)	$ 1,700.00	$ 650.00	$ -	$ (650.00)	-
5566 - Security Services - Recovery	$ 2,000.00	$ 6,745.00	$ 6,500.00	$ 8,000.00	$ 1,500.00	81%
5570 - Contributions	$ -	$ 8,461.03	$ 2,299.97	$ -	$ (2,299.97)	-
5573 - Grants	$ -	$ 37,330.00	$ 4,672.00	$ 16,717.00	$ 12,045.00	28%
5574 - Rebates Recieved	$ -	$ 102,572.00	$ -	$ -	$ -	-
5575 - Other Misc Revenue	$ 5,944.85	$ 104,744.06	$ 78,149.09	$ 42,000.00	$ (36,149.09)	186%
5576 - Restricted Donations	$ -	$ 19,172.64	$ -	$ -	$ -	-
5585 - Incentive Income	$ 346.29	$ 2,711.75	$ 1,942.19	$ 2,350.00	$ 407.81	83%
5592 - FEMA Grant	$ -	$ -	$ 60,343.47	$ -	$ (60,343.47)	-
5600 - Reimbursement - ROPS	$ 13,395.03	$ 561,451.71	$ 628,168.85	$ 614,774.00	$ (13,394.85)	102%
Revenue	$ 432,263.80	$ 12,498,868.13	$ 12,451,078.73	$ 12,025,158.30	$ (425,920.43)	104%
YTD Comparison			$ (47,789.40)			
1111-Designated Projects Drawdown	$ 4,008.91	$ -	$ 86,360.00	$ 198,000.00	$ -	44%
Drawdown	$ 4,008.91	$ -	$ 86,360.00	$ 198,000.00	$ -	44%
YTD Comparison			$ 86,360.00			
Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
6100 - Full Time Salaries	$ 409,942.44	$ 3,050,951.65	$ 3,272,402.69	$ 3,409,438.44	$ 137,035.75	96%
6101 - Overtime Salaries	$ 2,516.43	$ 21,456.16	$ 19,846.09	$ 21,500.00	$ 1,653.91	92%
6105 - Car Allowance	$ 692.28	$ 5,999.76	$ 5,999.76	$ 6,000.00	$ 0.24	100%
6108 - Cell Phone Allowance	$ 2,112.00	$ 17,087.00	$ 18,712.36	$ 18,589.00	$ (123.36)	101%
6110 - Part-Time Salaries	$ 95,170.95	$ 436,406.70	$ 448,098.74	$ 610,279.00	$ 162,180.26	73%
6120 - Retirement	$ 74,485.17	$ 534,092.56	$ 573,342.53	$ 625,924.00	$ 52,581.47	92%
6121 - 457 Pension	$ 87.17	$ 9,116.16	$ 7,432.05	$ 10,000.00	$ 2,567.95	74%
6125 - Deferred Compensation	$ 637.85	$ 5,212.26	$ 5,212.36	$ 6,165.00	$ 952.64	85%
6130 - Employee Insurance	$ 58,045.46	$ 438,730.05	$ 431,121.14	$ 467,432.00	$ 36,310.86	92%
6131 - Med Ins.- Retirees	$ 1,526.43	$ -	$ 17,918.67	$ 16,683.00	$ (1,235.67)	107%
6140 - Workers Compensation	$ 25,269.13	$ 184,572.34	$ 200,520.21	$ 206,289.00	$ 5,768.79	97%
6150 - Unemployment Insurance	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00	0%
6170 - PERS Unfunded Liability	$ 400,000.00	$ 915,039.00	$ 970,318.00	$ 657,229.00	$ (313,089.00)	148%
Personnel	$ 1,070,485.31	$ 5,618,663.64	$ 5,970,924.60	$ 6,065,528.44	$ 94,603.84	98%
YTD Comparison			$ 352,260.96			
Services and Supplies	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
6210 - Telephone/Internet	$ 8,176.15	$ 24,687.73	$ 25,573.19	$ 23,860.00	$ (1,713.19)	107%
6220 - IT Services	$ -	$ 75,318.95	$ 74,842.38	$ 67,317.00	$ (7,525.38)	111%
6230 - IT Hardware	$ 107.28	$ 5,913.24	$ 6,019.58	$ 7,200.00	$ 1,180.42	84%
6240 - Software Services	$ 6,118.00	$ 45,057.43	$ 44,298.15	$ 47,110.00	$ 2,811.85	94%
6310 - Pool Chemicals	$ 217.10	$ 6,456.50	$ 6,650.37	$ 7,500.00	$ 849.63	89%
6320 - Janitorial Supplies	$ 6,742.73	$ 69,332.23	$ 70,993.81	$ 73,200.00	$ 2,206.19	97%
6330 - Kitchen Supplies	$ -	$ 415.49	$ 196.92	$ 500.00	$ 303.08	39%
6340 - Food Supplies	$ 590.26	$ 7,840.99	$ 8,689.37	$ 6,665.00	$ (2,024.37)	130%
6350 - Water Maint & Service	$ 104.35	$ 689.22	$ 906.25	$ 908.00	$ 1.75	100%
6360 - Laundry/Wash Service	$ -	$ 442.00	$ 80.00	$ 1,425.00	$ 1,345.00	6%
6380 - Medical Supplies	$ -	$ 168.43	$ 267.33	$ 1,115.00	$ 847.67	24%
6410 - Insurance Liability	$ -	$ 424,116.00	$ 411,735.00	$ 530,145.00	$ 118,410.00	78%
6500 - Equipment Maintenance	$ -	$ 1,875.02	$ 53.57	$ 2,500.00	$ 2,446.43	2%
6510 - Fuel	$ 14,744.30	$ 68,390.61	$ 64,838.19	$ 60,250.00	$ (4,588.19)	108%
6520 - Vehicle Maintenance	$ 957.58	$ 45,758.11	$ 31,973.90	$ 46,620.00	$ 14,646.10	69%
6610 - Building Repair	$ 38,682.68	$ 81,444.51	$ 89,515.44	$ 79,779.00	$ (9,736.44)	112%
6620 - HVAC Maintenance/Repairs	$ 5,279.20	$ 9,242.19	$ 5,628.18	$ 9,000.00	$ 3,371.82	63%
6630 - Playground Maintenance	$ 6,313.98	$ 38,434.17	$ 32,289.57	$ 35,000.00	$ 2,710.43	92%
6650 - Deferred Maintenance	$ 72,486.61	$ 30,201.05	$ 166,766.68	$ 180,000.00	$ 13,233.32	93%
6710 - Grounds Maintenance	$ 9,732.71	$ 98,165.75	$ 95,521.91	$ 104,588.00	$ 9,066.09	91%
6730 - Contracted Pest Control	$ 2,400.00	$ 10,200.00	$ 13,200.00	$ 7,400.00	$ (5,800.00)	178%
6740 - Rubbish & Refuse	$ 7,917.60	$ 91,863.48	$ 80,372.38	$ 101,332.00	$ 20,959.62	79%
6750 - Vandalism/Theft	$ -	$ 459.70	$ 131.70	$ 1,500.00	$ 1,368.30	9%
6810 - Memberships	$ -	$ 15,077.94	$ 7,470.00	$ 17,765.00	$ 10,295.00	42%
6910 - Office Supplies	$ 2,911.09	$ 19,891.79	$ 15,229.97	$ 34,595.00	$ 19,365.03	44%
6920 - Postage Expense	$ 63.75	$ 21,695.02	$ 22,638.73	$ 22,650.00	$ 11.27	100%

6930 - Advertising Expense	$ -	$ 4,141.26	$ 1,516.65	$ 5,200.00	$ 3,683.35	29%
6940 - Printing Charges	$ 573.19	$ 7,323.41	$ 7,200.57	$ 12,797.00	$ 5,596.43	56%
6950 - Bank & Registration Fees	$ 8,376.52	$ 42,764.86	$ 40,046.18	$ 35,920.00	$ (4,126.18)	111%
6960 - Approp Redev/Collection Fees	$ 2,665.54	$ 949,008.94	$ 1,050,093.21	$ 1,000,000.00	$ (50,093.21)	105%
6980 - Minor Furn Fixture & Equip	$ 3,360.87	$ 10,039.94	$ 5,935.96	$ 9,137.00	$ 3,201.04	65%
7010 - Fingerprint Fees (HR)	$ 602.98	$ 1,518.50	$ 1,300.48	$ 3,360.00	$ 2,059.52	39%
7020 - Fire & Safety Insp Fees	$ 1,925.00	$ 6,339.20	$ 5,728.48	$ 6,372.00	$ 643.52	90%
7030 - Permit & Licensing Fees	$ -	$ 6,734.73	$ 4,041.77	$ 8,708.00	$ 4,666.23	46%
7100 - Professional Services	$ 57,466.30	$ 73,086.17	$ 223,442.73	$ 241,705.00	$ 18,262.27	92%
7110 - Legal Services	$ 19,276.90	$ 39,541.76	$ 79,762.88	$ 96,000.00	$ 16,237.12	83%
7115 - Typeset and Print Services	$ 13,028.00	$ 33,235.39	$ 34,836.78	$ 38,100.00	$ 3,263.22	91%
7120 - Instructor Services	$ 17,494.30	$ 134,012.64	$ 145,432.36	$ 137,620.00	$ (7,812.36)	106%
7125 - PERS Admin Fees	$ 41.88	$ 1,606.36	$ 1,119.57	$ 2,200.00	$ 1,080.43	51%
7130 - Audit Services	$ -	$ 17,100.00	$ 15,350.00	$ 16,825.00	$ 1,475.00	91%
7140 - Medical & Health Srvcs	$ 1,610.00	$ 2,204.49	$ 6,799.89	$ 11,000.00	$ 4,200.11	62%
7150 - Security Services	$ 408.00	$ 9,300.00	$ 8,896.00	$ 9,217.00	$ 321.00	97%
7160 - Entertainment Services	$ -	$ 681.90	$ 2,750.00	$ 3,750.00	$ 1,000.00	73%
7180 - Business Services	$ 27,539.74	$ 161,547.50	$ 160,292.73	$ 185,623.00	$ 25,330.27	86%
7190 - Umpire/Referee Services	$ 640.00	$ 2,620.00	$ 3,235.00	$ 2,830.00	$ (405.00)	114%
7210 - Subscriptions	$ 221.68	$ 1,109.29	$ 1,004.92	$ 3,130.00	$ 2,125.08	32%
7310 - Rents & Leases - Equip	$ 1,781.02	$ 23,883.24	$ 26,082.47	$ 52,830.00	$ 26,747.53	49%
7320 - Bldg/Field Leases & Rental	$ -	$ 9,534.12	$ 60.00	$ 60.00	$ -	100%
7410 - Division Supplies	$ 18,077.42	$ 41,712.43	$ 44,275.98	$ 42,770.00	$ (1,505.98)	104%
7430 - Bingo Supplies	$ -	$ 4,510.40	$ -	$ -	$ -	-
7440 - Sporting Goods	$ 1,042.87	$ 7,270.13	$ 7,411.08	$ 11,780.00	$ 4,368.92	63%
7450 - Arts and Craft Supplies	$ 1,433.83	$ 1,269.17	$ 1,518.54	$ 2,025.00	$ 506.46	75%
7460 - Training Supplies	$ 988.00	$ 2,507.68	$ 1,609.66	$ 4,675.00	$ 3,065.34	34%
7500 - Small Tools	$ 196.32	$ 6,691.55	$ 4,403.98	$ 7,000.00	$ 2,596.02	63%
7510 - Safety Supplies	$ 424.59	$ 4,184.09	$ 4,207.06	$ 4,950.00	$ 742.94	85%
7610 - Uniform Allowance	$ 250.00	$ 17,846.67	$ 12,792.69	$ 18,100.00	$ 5,307.31	71%
7620 - Safety Clothing	$ -	$ 4,406.48	$ 52.97	$ 1,200.00	$ 1,147.03	4%
7710 - Conference&Seminar Staff	$ 1,273.88	$ 11,153.14	$ 8,401.76	$ 20,307.00	$ 11,905.24	41%
7715 - Conference&Seminar Board	$ -	$ -	$ 3,050.34	$ 2,325.00	$ (725.34)	131%
7720 - Conference&Seminar Travel Exp	$ 156.01	$ 4,324.47	$ 2,676.26	$ 10,030.00	$ 7,353.74	27%
7725 - Out of Town Travel Board	$ -	$ 1,916.77	$ 1,908.71	$ 2,970.00	$ 1,061.29	64%
7730 - Private Vehicle Mileage	$ 94.84	$ 636.63	$ 587.90	$ 1,470.00	$ 882.10	40%
7750 - Buses/Excursions	$ 1,687.86	$ 5,415.91	$ 8,014.34	$ 10,950.00	$ 2,935.66	73%
7760 - Tuition/Book Reimbursement	$ -	$ -	$ -	$ 4,000.00	$ 4,000.00	0%
7810 - Utilities - Gas	$ 5,763.38	$ 48,982.66	$ 45,561.41	$ 51,525.00	$ 5,963.59	88%
7820 - Utilities - Water	$ 176,723.30	$ 929,044.40	$ 887,254.82	$ 988,248.20	$ 100,993.38	90%
7830 - Utilities - Electric	$ 11,527.10	$ 213,655.86	$ 185,715.67	$ 197,500.00	$ 11,784.33	94%
7840 - Airport Assessment Exp	$ -	$ 928.00	$ -	$ 14,000.00	$ 14,000.00	0%
7910 - Awards and Certificates	$ 359.68	$ 7,638.57	$ 11,007.06	$ 20,690.00	$ 9,682.94	53%
7920 - Meals for Staff Training	$ 262.80	$ 2,518.70	$ 1,292.06	$ 3,000.00	$ 1,707.94	43%
7930 - Employee Morale	$ -	$ 4,752.17	$ 2,585.26	$ 5,500.00	$ 2,914.74	47%
7950 - COP Debt - PV Fields	$ -	$ 291,872.42	$ -	$ -	$ -	-
Services and Supplies	$ 560,819.17	$ 4,343,709.55	$ 4,335,138.75	$ 4,777,323.20	$ 442,184.45	91%
YTD Comparison			$ (8,570.80)			
Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
8420 - Equip/Facility Replacement	$ -	$ 53,459.91	$ -	$ -	$ -	-
8507 - Lokker Playground	$ -	$ 626,601.11	$ -	$ -	$ -	-
8518 - Bob Kildee Parking Lot	$ -	$ 12,021.56	$ -	$ -	$ -	-
8519 - Cam Grove Parking Lot	$ -	$ 12,000.00	$ -	$ -	$ -	-
8520 - Cam Grove BBQ	$ -	$ 35,100.00	$ -	$ -	$ -	-
8521 - Dos Caminos Parking Lot	$ -	$ 4,400.00	$ -	$ -	$ -	-
8522 - Mel Vincent Parking Lot	$ -	$ 27,000.00	$ -	$ -	$ -	-
8523 - Pitts Ranch Tennis Court Resur	$ -	$ 25,750.00	$ -	$ -	$ -	-
8524 - Pitts Ranch Parking Lot	$ -	$ 25,000.00	$ -	$ -	$ -	-
8525 - Calleguas Playground	$ -	$ 124,354.51	$ -	$ -	$ -	-
8526 - PV Parking Lot	$ -	$ 125,114.84	$ -	$ -	$ -	-
8527 - PV Field VFD Replacement	$ -	$ 40,226.48	$ -	$ -	$ -	-
8528 - Springville Iron Fence Replace	$ -	$ 82,000.00	$ -	$ -	$ -	-
8530 - Quito Playground	$ -	$ 184,794.58	$ -	$ -	$ -	-
8531 - Bob Kildee Windscreens	$ -	$ 12,920.00	$ 680.00	$ 680.00	$ -	100%
Capital	$ -	$ 1,390,742.99	$ 680.00	$ 680.00	$ -	100%
YTD Comparison			$ (1,390,062.99)			
Total Expenses	$ 1,631,304.48	$ 11,353,116.18	$ 10,306,743.35	$ 10,843,531.64	$ 536,788.29	95%
YTD Comparison			$ (1,046,372.83)			
Total Non-Capital Expenses	$ 1,631,304.48	$ 9,962,373.19	$ 10,306,063.35	$ 10,842,851.64	$ 536,788.29	95%
YTD Comparison			$ 343,690.16			
Interfund Transfers Out						
Capital Fund 70 Transfer Out	$ -	$ -	$ 532,000.00	$ 532,000.00	$ -	100%
Debt Service Fund 15 Transfer Out	$ -	$ -	$ 828,360.00	$ 828,360.00	$ -	100%
Interfund Transfers Out	$ -	$ -	$ 1,360,360.00	$ 1,360,360.00	$ -	100%
YTD Comparison			$ 1,360,360.00			
Revenue plus Drawdown Total	$ 436,272.71	$ 12,498,868.13	$ 12,537,438.73	$ 12,223,158.30	$ (425,920.43)	103%
Non-Capital Expense plus Transfers Out Total	$ 1,631,304.48	$ 11,353,116.18	$ 11,667,103.35	$ 12,203,891.64	$ 536,788.29	96%
YTD Revenue-Expenses		$ 1,145,751.95	$ 870,335.38			
YTD Comparison			$ (275,416.57)			

General Ledger
15 - Debt Services
June 2026 100%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Interfund Transfers In						
General Fund 10 Transfer	$ -	$ -	$ 828,360.00	$ 828,360.00	$ -	100%
Assessment Fund 15 Transfer	$ -	$ -	$ 525,000.00	$ 525,000.00	$ -	100%
Interfund Transfers In	$ -	$ -	$ 1,353,360.00	$ 1,353,360.00	$ -	100%
YTD Comparison			$ 1,353,360.00			
Services and Supplies	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
7950 - COP Debt - PV Fields	$ -	$ -	$ 752,636.68	$ 753,419.00	$ 782.32	100%
7951 - ELPA Energy Services Project	$ 298,782.90	$ -	$ 599,940.50	$ 599,941.00	$ 0.50	100%
Services and Supplies	$ 298,782.90	$ -	$ 1,352,577.18	$ 1,353,360.00	$ 782.82	100%
YTD Comparison			$ 1,352,577.18			
Total Expenses	$ 298,782.90	$ -	$ 1,352,577.18	$ 1,353,360.00	$ 782.82	100%
YTD Comparison			$ 1,352,577.18			
Revenue plus Transfers In Total	$ -	$ -	$ 1,353,360.00	$ 1,353,360.00	$ -	100%
Expenses Total	$ 298,782.90	$ -	$ 1,352,577.18	$ 1,353,360.00	$ 782.82	100%
YTD Revenue-Expenses		$ -	$ 782.82			
YTD Comparison			$ 782.82			

General Ledger
20 - Assessment Fund
June 2026 100%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
	$ -	$ -	$ -	$ -	$ -	-
5310 - Interest Earnings	$ 5,060.00	$ 51,076.79	$ 66,908.30	$ 25,000.00	$ (41,908.30)	268%
5500 - Assessment Revenue	$ 26,557.29	$ 1,361,464.68	$ 1,406,197.22	$ 1,393,438.00	$ (12,759.22)	101%
Revenue	$ 31,617.29	$ 1,412,541.47	$ 1,473,105.52	$ 1,418,438.00	$ (54,667.52)	104%
YTD Comparison			$ 60,564.05			
Services and Supplies	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
6709 - Incidental Costs - Assess	$ -	$ 17,545.89	$ 18,969.64	$ 19,444.00	$ 474.36	98%
6710 - Grounds Maintenance	$ 3,111.93	$ 42,494.08	$ 23,610.83	$ 78,294.00	$ 54,683.17	30%
6719 - Tree Care	$ 9,990.00	$ 119,853.43	$ 119,996.00	$ 120,000.00	$ 4.00	100%
6720 - Contracted LS Services	$ 46,029.90	$ 568,683.13	$ 527,168.17	$ 603,748.00	$ 76,579.83	87%
6722 - Park Amenities - Assess	$ 10,010.16	$ 59,944.92	$ 53,710.61	$ 44,000.00	$ (9,710.61)	122%
6750 - Vandalism/Theft	$ -	$ -	$ -	$ 70.00	$ 70.00	0%
6960 - Approp Redev/Collection Fees	$ 66.31	$ 8,863.94	$ 9,235.09	$ 10,000.00	$ 764.91	92%
7950 - COP Debt - PV Fields	$ -	$ 460,554.69	$ -	$ -	$ -	-
Services and Supplies	$ 69,208.30	$ 1,277,940.08	$ 752,690.34	$ 875,556.00	$ 122,865.66	86%
YTD Comparison			$ (525,249.74)			
Total Expenses	$ 69,208.30	$ 1,277,940.08	$ 752,690.34	$ 875,556.00	$ 122,865.66	86%
YTD Comparison			$ (525,249.74)			
Interfund Transfers Out						
Debt Service Fund 15 Transfer Out	$ -	$ -	$ 525,000.00	$ 525,000.00	$ -	100%
Interfund Transfers Out	$ -	$ -	$ 525,000.00	$ 525,000.00	$ -	100%
YTD Comparison			$ 525,000.00			
Revenue Total	$ 31,617.29	$ 1,412,541.47	$ 1,473,105.52	$ 1,418,438.00	$ (54,667.52)	104%
Expense plus Transfers Out Total	$ 69,208.30	$ 1,277,940.08	$ 1,277,690.34	$ 1,400,556.00	$ 122,865.66	91%
YTD Revenue-Expenses-Transfers Out		$ 134,601.39	$ 195,415.18			
YTD Comparison			$ 60,813.79			

General Ledger
30 - Park Dedication Fund
June 2026 100%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
	$ -	$ -	$ -	$ -	$ -	-
5310 - Interest Earnings	$ 10,165.49	$ 306,022.74	$ 227,079.49	$ 160,000.00	$ (67,079.49)	142%
Revenue	$ 10,165.49	$ 306,022.74	$ 227,079.49	$ 160,000.00	$ (67,079.49)	142%
YTD Comparison			$ (78,943.25)			
Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
8493 - Pickleball Sports Complex	$ 10,410.18	$ 120,771.14	$ 303,928.11	$ 1,050,000.00	$ 746,071.89	29%
8504 - Multi-Generation Center	$ -	$ -	$ -	$ 1,000,000.00	$ 1,000,000.00	0%
8511 - Auditorium/SC ADA Improvements	$ -	$ 340,775.98	$ -	$ -	$ -	-
8513 - Community Ctr/Classroom Enhanc	$ -	$ 174,204.07	$ 31,310.95	$ 140,000.00	$ 108,689.05	22%
8529 - Freedom Park ADA Bathroom	$ -	$ 41,052.41	$ 6,475.69	$ 400,000.00	$ 393,524.31	2%
8538 - Dos Caminos Refurbishment	$ -	$ -	$ -	$ 100,000.00	$ 100,000.00	0%
Capital	$ 10,410.18	$ 676,803.60	$ 341,714.75	$ 2,690,000.00	$ 2,348,285.25	13%
YTD Comparison			$ (335,088.85)			
Total Expenses	$ 10,410.18	$ 676,803.60	$ 341,714.75	$ 2,690,000.00	$ 2,348,285.25	13%
YTD Comparison			$ (335,088.85)			
Revenue Total	$ 10,165.49	$ 306,022.74	$ 227,079.49	$ 160,000.00	$ (67,079.49)	142%
Expenses Total	$ 10,410.18	$ 676,803.60	$ 341,714.75	$ 2,690,000.00	$ 2,348,285.25	13%
YTD Revenue-Expenses		$ (370,780.86)	$ (114,635.26)			
YTD Comparison			$ 256,145.60			

Date Received	Amount	Amount Earmarked	Developer	Amount Expended	Balance	Allocation Date
8/8/2016	$ 2,649,209.00	$ 3,200,000.00	Comstock/Elacora Mission Oaks	$ 2,429,818.51	$ 219,390.49	8/8/2021
8/10/2016	$ 474,353.00	$ 629,500.00	KB Homes	$ 436,624.00	$ 37,729.00	8/10/2021
3/6/2019	$ 35,242.00	$ 70,484.00	Habitat for Humanity	$ -	$ 35,242.00	9/17/2024
11/21/2019	$ 1,264,500.00	$ 1,500,000.00	Shea Homes	$ 47,528.10	$ 1,216,971.90	11/21/2024
7/29/2022	$ 2,840,447.45	$ -	Williams Homes	$ -	$ 2,840,447.45	7/29/2027
8/5/2022	$ 347,625.00	$ -	Somis Ranch Phase 1	$ -	$ 347,625.00	8/5/2027
10/20/2022	$ 278,100.00	$ -	Somis Ranch Phase 2	$ -	$ 278,100.00	10/20/2027
3/15/2023	$ 313,508.00	$ -	Barry 60 LP	$ -	$ 313,508.00	3/15/2028
	$ 1,433,155.14	$ -	Interest Account	$ -	$ 1,433,155.14	
Total	**$ 12,523,950.54**	**$ 8,392,685.95**		**$ 5,801,781.56**	**$ 6,722,168.98**	

Developer	No.	Location	Description	Budgeted	Expended	Quimby Funds Awarded	Balance	Committed Date	Allocation Date	GL Code Assigned
ELACORA MISSION OAKS						**$ 2,649,209.00**	$ 2,649,209.00		**8/8/2021**	
	1	Encanto	Playground Equipment Installation		$ 189,887.74		$ 2,459,321.26	11/3/2016		
Budget Allocation 11/5/2020	2	Arneill Rch Pk	Arneill Ranch Park Renovation	$ 1,500,000.00	$ 1,496,641.96		$ 962,679.30	11/5/2020		8464
Budget Allocation 7/7/2021	3		Freedom Pickleball Courts	$ 1,400,000.00	$ 743,288.81		$ 219,390.49			8493
	4		Camarillo Nature Center	$ 300,000.00	$ -		$ 219,390.49			
	5		Freedom Park Landscape and Walking Path		$ -		$ 219,390.49			
			Freedom Baseball Fields		$ -		$ 219,390.49			
				$ 3,200,000.00	**$ 2,429,818.51**		**$ 219,390.49**			
KB HOMES						**$ 474,353.00**	$ 474,353.00		**8/10/2021**	
Public Hearing 7/5/2018	1	Valle Lindo	Valle Lindo RR/Pavilion*	$ 425,000.00	$ 32,368.30		$ 441,984.70			8444
Public Hearing 7/5/2018	2	Mel Vincent	Mel Vincent Park Restrooms	$ 139,500.00	$ 166,253.78		$ 275,730.92			8460
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Pavilion	$ 65,000.00	$ 31,537.74		$ 244,193.18			8447
	4		Community Center Classroom and Auditorium Enhancements		$ 206,464.18		$ 37,729.00			8513
	5		Dos Caminos Expansion and ADA		$ -		$ 37,729.00			
				$ 629,500.00	**$ 436,624.00**		**$ 37,729.00**			
HABITAT FOR HUMANITY						**$ 35,242.00**	$ 35,242.00		**9/17/2024**	
Public Hearing 3/6/2024	1		Community Center Improvements	$ 35,242.00	$ -		$ 35,242.00			
	2		Freedom Pickleball Courts	$ 35,242.00	$ -		$ 35,242.00			
					$ -		$ 35,242.00			
				$ 70,484.00	**$ -**		**$ 35,242.00**			
SHEA HOMES						**$ 1,264,500.00**	$ 1,264,500.00		**11/21/2024**	
Publich Hearing 7/5/2023	1		Multi-Use Gymnasium	$ 1,000,000.00	$ -		$ 1,264,500.00	7/5/2023		8504
	2		Freedom Park ADA Bathroom	$ 500,000.00	$ 47,528.10		$ 1,216,971.90	11/4/2024		8529
	3		Freedom Park Improvements		$ -		$ 1,216,971.90	11/4/2024		
	4		Community Center Improvements		$ -		$ 1,216,971.90	11/4/2024		
	5				$ -		$ 1,216,971.90			
					$ -		$ 1,216,971.90			
				$ 1,500,000.00	**$ 47,528.10**		**$ 1,216,971.90**			
Williams Homes						**$ 2,840,447.45**	$ 2,840,447.45		**7/29/2027**	
							$ 2,840,447.45			
Somis Ranch Phase 1						**$ 347,625.00**	$ 347,625.00		**8/5/2027**	
							$ 347,625.00			
Somis Ranch Phase 2						**$ 278,100.00**	$ 278,100.00		**10/20/2027**	
							$ 278,100.00			
Barry 60 LP						**$ 313,508.00**	$ 313,508.00		**3/15/2028**	
							$ 313,508.00			
Interest						**$ 1,433,155.14**	$ 1,433,155.14			
							$ 1,433,155.14			
Grand Total				**$ 8,052,196.25**	**$ 5,801,781.56**	**$ 12,523,950.54**	**$ 6,722,168.98**			

General Ledger
40 - Park Impact Fees Fund
June 2026 100%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
	$ -	$ -	$ -	$ -	$ -	-
5310 - Interest Earnings	$ 7,227.97	$ 102,210.56	$ 89,055.97	$ 60,000.00	$ (29,055.97)	148%
5450 - Park Impact Fees	$ -	$ 28,178.55	$ 116,842.76	$ -	$ (116,842.76)	-
Revenue	$ 7,227.97	$ 130,389.11	$ 205,898.73	$ 60,000.00	$ (145,898.73)	343%
YTD Comparison			$ 75,509.62			
Services and Supplies	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
6951 - Administrative Fee	$ -	$ 72,572.75	$ 1,127.14	$ 1,130.00	$ 2.86	100%
Services and Supplies	$ -	$ 72,572.75	$ 1,127.14	$ 1,130.00	$ 2.86	100%
YTD Comparison			$ (71,445.61)			
Total Expenses	$ -	$ 72,572.75	$ 1,127.14	$ 1,130.00	$ 2.86	100%
YTD Comparison			$ (71,445.61)			
Revenue Total	$ 7,227.97	$ 130,389.11	$ 205,898.73	$ 60,000.00	$ (145,898.73)	343%
Expenses Total	$ -	$ 72,572.75	$ 1,127.14	$ 1,130.00	$ 2.86	100%
YTD Revenue-Expenses		$ 57,816.36	$ 204,771.59			
YTD Comparison			$ 146,955.23			

Pleasant Valley Recreation and Park District
Park Impact Fee's Collected
June 2026

FY2022			
Date Received	**Amount**	**Applicant**	**Project**
10/28/2021	$ 158.40	Square One Arch	Messner Filtration
12/20/2021	$ 6,983.00	Art Wahl	Stern Residence
12/21/2021	$ 158,222.80	Levon Ghukasyan	Village at the Park
3/23/2022	$ 6,983.00	Crestview Ranch	Spanish Hills Estates
FY2023			
Date Received	**Amount**	**Applicant**	**Project**
9/29/2022	$ 218.40	Raymond Dickerhoff	Wedgewood Weddings
1/10/2023	$ 7,712.79	Travis Rodriguez	Jenkins Residence
3/6/2023	$ 7,712.79	Michael Dubin	600 Corte Corride
4/25/2023	$ 187.98	Daiva McBride	House of Bamboo
4/28/2023	$ 7,712.79	Phineas Turner	RPD-206
5/4/2023	$ 69.81	Sustainability Engineering Group	Ralph's Fuel Center
5/24/2023	$ 17,511.56	RJ Rieves	Rexford Ind.
FY2024			
Date Received	**Amount**	**Applicant**	**Project**
9/7/2023	$ 1,771,314.00	Grant Williams	RPD-201 Camino Ruiz
11/30/2023	$ 2,060.00	Dillon Merchant	Chick Fil-A
3/5/2024	$ 660.00	Mahdi Rezvan	Arneill Pharmacy
3/18/2024	$ 18,577.89	Robert Goetsch	IPD-405
3/26/2024	$ 21,706.91	Charles Sandlin	Gleson/Dawson Self Storage
FY2025			
Date Received	**Amount**	**Applicant**	**Project**
7/19/2024	$ 8,159.33	Connor Christ	PR-1061
7/19/2024	$ 8,159.33	Travis Rodriguez	PR-1062
7/19/2024	$ 8,159.33	Connor Christ	PR-1063
10/28/2024	$ 80.36	Rick Morga	IPD-258TI
11/25/2024	$ 3,405.87	Texas Roadhouse	CPD-256
2/14/2025	$ 8,159.33	Don Gordon	PR-1065
FY2026			
Date Received	**Amount**	**Applicant**	**Project**
7/1/2025	$ 9,513.80	Sean Trujillo	HTE 24-304
9/2/2025	$ 8,955.84	GT Camarillo Owners,LLC	IPD-413
10/3/2025	$ 6,088.32	Sarah Bertis	CostCo Fuel
3/20/2026	$ 12,611.52	Robert Goetsch	IPD-409
3/24/2026	$ 1,303.20	Hiji Investment Co	CPD-255
4/27/2026	$ 78,370.08	Sarah Bertis	CostCo Warehouse

YTD Received	**$ 116,842.76**
YTD Interest Earned	**$ 89,055.97**
Balance as of 6/30/2026	**$ 2,388,711.72**
Interest Balance as of 6/30/2026	**$ 290,509.90**

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

General Ledger
70 - Capital Projects Fund
June 2026 100%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
	$ -	$ -	$ -	$ -	$ -	-
5310 - Interest Earnings	$ 5,462.50	$ -	$ 81,647.18	$ 78,000.00	$ (3,647.18)	105%
Revenue	$ 5,462.50	$ -	$ 81,647.18	$ 78,000.00	$ (3,647.18)	105%
YTD Comparison			$ 81,647.18			
Interfund Transfers In						
General Fund 10 Transfer In	$ -	$ -	$ 532,000.00	$ 532,000.00	$ -	100%
Interfund Transfers In	$ -	$ -	$ 532,000.00	$ 532,000.00	$ -	100%
YTD Comparison			$ 532,000.00			
Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
8420 - Equip/Facility Replacement	$ -	$ -	$ 56,562.93	$ 57,000.00	$ 437.07	99%
8516 - Electric Vehicle Chargers	$ -	$ -	$ 2,608.49	$ -	$ (2,608.49)	-
8517 - Community Center Alarm	$ -	$ -	$ 23.50	$ 234,836.00	$ 234,812.50	0%
8518 - Bob Kildee Parking Lot	$ -	$ -	$ 264,071.20	$ 256,708.00	$ (7,363.20)	103%
8519 - Cam Grove Parking Lot	$ 7,838.95	$ -	$ 160,404.32	$ 176,100.00	$ 15,695.68	91%
8521 - Dos Caminos Parking Lot	$ -	$ -	$ 18,499.21	$ 39,592.00	$ 21,092.79	47%
8532 - Carmenita Playground Replaceme	$ 71,572.00	$ -	$ 241,054.37	$ 250,000.00	$ 8,945.63	96%
8533 - PVAC Window Wall Motors	$ -	$ -	$ 39,297.08	$ 45,000.00	$ 5,702.92	87%
8534 - Freedom Center Refurbishment	$ 12,175.00	$ -	$ 46,550.00	$ 100,000.00	$ 53,450.00	47%
8535 - Lokker Park B-Ball Court Resur	$ -	$ -	$ 12,533.50	$ 12,533.00	$ (0.50)	100%
8536 - Springville Tennis Court Resur	$ -	$ -	$ 34,506.49	$ 34,506.00	$ (0.49)	100%
8537 - Springville Upper P-Lot Resurf	$ -	$ -	$ 22,542.00	$ 22,542.00	$ -	100%
Capital	$ 91,585.95	$ -	$ 898,653.09	$ 1,228,817.00	$ 330,163.91	73%
YTD Comparison			$ 898,653.09			
Total Expenses	$ 91,585.95	$ -	$ 898,653.09	$ 1,228,817.00	$ 330,163.91	73%
YTD Comparison			$ 898,653.09			
Revenue plus Transfers In Total	$ 5,462.50	$ -	$ 613,647.18	$ 610,000.00	$ (3,647.18)	101%
Expenses Total	$ 91,585.95	$ -	$ 898,653.09	$ 1,228,817.00	$ 330,163.91	73%
YTD Revenue-Expenses		$ -	$ (285,005.91)			
YTD Comparison			$ (285,005.91)			

Investment Rate Report
June 2026

California CLASS

Investment Name	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
California CLASS	4.42%	4.41%	4.39%	4.39%	4.35%	4.34%	4.34%	4.32%	4.27%
	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
California CLASS	4.19%	4.04%	3.88%	3.88%	3.74%	3.70%	3.69%	3.70%	3.70%

- Rates are the average monthly rate of return

Ventura County Pool

Investment Name	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
Ventura County Pool	4.58%	4.38%	4.34%	4.28%	4.31%	4.23%	4.21%	4.23%	4.23%
	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Ventura County Pool	4.18%	4.17%	4.01%	3.94%	4.03%	3.85%	3.84%	3.82%	3.83%

Local Agency Investment Fund (LAIF)

Investment Name	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
Local Agency Investment Fund (LAIF)	4.37%	4.33%	4.31%	4.28%	4.27%	4.27%	4.26%	4.25%	4.21%
	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Local Agency Investment Fund (LAIF)	4.15%	4.10%	4.03%	3.93%	3.87%	3.83%	3.81%	3.81%	3.82%

Banc of California

Investment Name	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
Banc of California	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Banc of California	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%

PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT

TO: **FINANCE COMMITTEE**

FROM: **MARY OTTEN, GENERAL MANAGER**
By: Justin Kiraly, Assistant General Manager

DATE: **July, 22, 2026**

SUBJECT: **DISCUSSION ON THE CURRENT RATES PAID BY EACH COMMUNITY SERVICE ORGANIZATION (CSO)**

BACKGROUND

In 2022, the District hired ClearSource Financial Consulting (ClearSource) to work alongside the District to conduct the first-ever Fee Study and Cost Recovery Analysis. As a result of this study, the District adopted a 3-year fee schedule that was effective for fiscal years 2023-2025. In June of 2026, the District adopted another 3-year fee schedule. While working on the most recent 3-year fee schedule, District Staff reviewed the current rates being paid by Community Service Organizations (CSOs).

When the 3-year fee schedule was adopted in 2022, the CSOs at the time were paying a flat rate each year and were given as many field hours as requested. In order to move to a more appropriate per hour rate and get all the CSOs to the Class 1 rate, the District reviewed and established comparable hourly rates. These rates were based on each CSOs total average usage for the two years prior and the flat rate being paid. The District and CSOs agreed on a one-dollar annual rate increase for the next three years. While this provided a gradual adjustment, this escalation is insufficient for CSO hourly rates to reach the rates established in the District Fee Schedule.

ANALYSIS

The District currently partners with eight (8) CSOs that provide services to the community, including youth sports programs that the District does not directly offer. They are American Youth Soccer Organization (AYSO) Region 68, Eagles Soccer Club, Camarillo Pony Baseball Association (Pony), United States Specialty Sports Association (USSSA), Camarillo Youth Basketball Association (CYBA), Camarillo Girls Softball Association (CGSA), Camarillo Stingers Youth Football and Cheer (Stingers), and Pleasant Valley Swim Team (PVST).

The current rates being paid by each CSO and the 2018 rate from the 2022 study are:

CSO Group	Current Rate (Per Hour/Per Field)	Class 1 Rate (2018)
AYSO	$10.88	$20.00
Eagles	$13.50	$20.00
Pony	In-Kind Field Maintenance	$20.00
USSSA	$20/ Tournament (14) Then $33	$20.00
CYBA	Staffing/Rental Costs	-
CGSA (Mission Oaks)	$4.49	$15.00
Stingers (Mission Oaks)	$4.00	$15.00
Stingers (Park Space)	$4.00	$5.00
PVST	$20 for facility	$42.00

As can be seen, only USSSA is paying the Class 1 rate for their facility, even accounting for the unchanged 2018 rates from the 2022 study.

Currently, Pony Baseball does not pay for the fields, however, they do provide in-kind field maintenance services, which is worth an estimated $200,000 annually. Based on approximately 10,000 hours of annual field use, the estimated value of this in-kind contribution is equivalent to $20 per hour.

USSSA pays the Class 1 rate for their first 14 tournaments, then the Class 2 rate for each tournament beyond 14.

CYBA and the District have an agreement that allows CYBA to use Monte Vista Gym, with the District providing necessary staffing costs. CYBA pays for full costs of these services.

While AYSO and Eagles both use Pleasant Valley Fields, AYSO pays a lower rate than Eagles. The same is true for CGSA and Stingers when using Mission Oaks fields.

In order to address the inconsistent charges for same field usage, Staff would recommend starting January 1, 2027, AYSO would pay the same $13.50 rate as Eagles, and Stingers would pay the same $4.49 rate as CGSA.

Leaving Pony, USSSA, and CYBA out of further discussion, the payments collected and field/facility rental hours used for each remaining CSO from May 2025 to May 2026 are summarized below:

CSO Group	**May 2025-May 2026 Payments**	**May 2025-May 2026 Hours**
AYSO	$ 39,614.08	3,641.0
Eagles	$ 35,964.00	2,664.0
CGSA	$ 13,053.76	3,599.5
Stingers (Mission Oaks)	$ 980.00	245.0
Stingers (Park Space)	$ 2,610.00	652.5
PVST	$ 15,240.00	762.0
Total	**$ 107,461.84**	

If AYSO and Stingers have their rates increased on January 1, 2027, as discussed above, AYSO would see an estimated increase of $9,539, and Stingers would see an estimated increase of $440, assuming the same hourly usage for each facility/park space.

Staff would also recommend considering a three-year transition plan to gradually align each CSO to be on the Class 1 rate by the beginning of Fiscal Year 2030. This three-year phased approach would allow organizations additional time to plan for the fee adjustments while creating a consistent fee structure. The proposed transition would be:

CSO Group	FY 28 Rate	FY 29 Rate	FY 30 Rate
AYSO	$15.66	$17.83	$20.00
Eagles	$15.66	$17.83	$20.00
CGSA	$8.00	$11.50	$15.00
Stingers (Mission Oaks)	$8.00	$11.50	$15.00
Stingers (Park Space)	$5.00	$6.00	$6.00
PVST	$27 for facility	$35 for facility	$42 for Facility

Compared with the hourly usage from May 2025 to May 2026, the CSOs would see the following year-over-year increases, assuming the same hourly usage each year:

CSO Group	Est 27-28 Increase from 26-27	Est 28-29 Increase from 27-28	Est 29-30 Increase from 28-29
AYSO	$7,864.98	$7,900.97	$7,900.97
Eagles	$5,754.24	$5,780.88	$5,780.88
CGSA	$15,742.25	$12,598.25	$12,598.25
Stingers (Mission Oaks)	$980.00	$857.50	$857.50
Stingers (Park Space)	$652.50	$652.50	$0.00
PVST	$5,334.00	$6,096.00	$5,334.00
Total	**$36,327.97**	**$33,886.10**	**$32,471.60**

Looking at the difference between the suggested rate increases as compared to if the CSOs continued with only a $1 increase each year would result in:

CSO Group	Est 27-28 Increase from planned 27-28	Est 28-29 Increase from planned 28-29	Est 29-30 Increase from planned 29-30
AYSO	$4,223.56	$8,483.53	$12,743.50
Eagles	$3,090.24	$6,207.12	$9,324.00
CGSA	$9,034.75	$18,033.50	$27,032.25
Stingers (Mission Oaks)	$614.95	$1,227.45	$1,839.95
Stingers (Park Space)	$0.00	$0.00	$0.00
PVST	$4,572.00	$9,906.00	$14,478.00
Total	**$21,535.50**	**$43,857.60**	**$65,417.70**

The reasons for these suggested fee increases are threefold.

1. **Align CSO rates with the District-adopted Fee Schedule.**
   Without a more aggressive increase, the CSOs will never catch up to what the fee schedule should be. The Class 1 rate has remained unchanged since 2018, since only one CSO is

currently paying that rate. Increasing the Class 1 rate before all CSOs are paying the rate would only exacerbate the problem.

2. **Promote equity and consistency among all CSOs.**
Corrects for any discrepancies between current CSOs and/or with any potential new CSOs in the future. It would be unfair for some CSOs to pay the Class 1 rate for their agreement while others are not. It would also create problems should the District ever agree to new CSO agreements in the future, with no clear indication of what a new CSO rate should be.

3. **Support the District's increasing cost of providing and maintaining athletic fields.**
The District continues to see significant increases in operating costs, particularly with Utilities, (water being the highest cost, labor, materials, and field maintenance. Because most CSOs rely heavily on sport fields, there is an expectation that the District provides a high-quality playing facility, including healthy green grass. Adjusting fees helps offset a portion of these increasing costs and supports the long-term sustainability of the District's athletic fields.

Looking in more detail at District costs connected to the facilities these CSOs utilized, the following non-staffing costs were associated with each facility in Fiscal Year 2026:

Facility	Utilities (Water/Gas)	Services Contracts	Supplies	Total FY 26 Costs	2 Year Increase From FY 24
Pleasant Valley Fields	$204,971.00	$338,479.00	$23,546.00	$566,996.00	24.84%
Mission Oaks Park	$73,978.66	$15,096.00	$6,253.00	$95,327.66	9.53%
Pleasant Valley Aquatic Center	$49,716.00	-	$4,441.00	$54,157.00	14.61%

In addition to the operating costs of Pleasant Valley Fields, the District makes roughly $750,000 in debt service payments for the COP through Fiscal Year 2037, after which time it averages roughly $667,000 until Fiscal Year 2046.

It is important for the Board to consider making further adjustments to the CSO rates to coincide with the 3 Year 2027-2029 Fee Schedule the Board passed in June 2026. District wide operating expenses, excluding any capital or debt service expenses, have seen a 2 year increase of over 13% since Fiscal Year 2024, and while the 2027-2029 Fee Schedule has planned for three 5% increases each year, the limited ability for the District to rent out the facilities the CSOs use requires further action when considering the CSO fees as well.

FISCAL IMPACT

If the Board were to approve the 3-year increases as proposed by Staff in this report, there would be an estimated increase in revenue of $21,536 in Fiscal Year 2028, 43,858 in Fiscal Year 2029, and $65,418 in Fiscal Year 2030.

STRATEGIC PLAN COMPLIANCE

Meets 2021-2026 Strategic Plan Goal

- **1.1**: Review costs, revenues, and subsidies for program and rentals through strategies:

RECOMMENDATION
It is recommended that the Finance Committee review the proposed strategy and direct Staff on how to proceed with the different CSO rates.

ATTACHMENTS

1) None