

Rancho Simi Recreation and Park District Board of Directors Meeting

A G E N D A

Wednesday, May 1, 2024 at 6:30pm

Rancho Simi Recreation and Park District
4201 Guardian Street, Simi Valley, CA 93063 • Activity Room 3

Welcome to a meeting of the Board of Directors of the Rancho Simi Recreation and Park District. The Park District welcomes citizen participation. There are multiple ways you may participate or view the meeting:

In Person. You may attend the Board Meeting in person at the time and location listed above.

Via Zoom. <https://us02web.zoom.us/j/82170074827?pwd=ZHZmY1RodFR6clJUdUJwdjFtbWpDdz09>

Via Phone. Please call 1-669-900-6833 and enter Meeting ID: 821 7007 4827. Passcode: 119275.

View Via YouTube. Click <https://www.youtube.com/rsrpd>

If you would like to speak, please follow these simple steps:

- Fill out a green Speaker Card, available at the sign-in table, and hand the card to the Recording Secretary or Board of Directors.
- If the item you would like to speak about is not on the Agenda, be prepared to speak when the Board Chair calls for “Public Discussion”. The Chair will call the names appearing on the Speaker Cards. If you do not hear your name called, please make this fact known, so that you may be recognized.
- If you would like to speak about an item that is on the Agenda, the Board Chair will announce the item, request a report from staff, ask Board Members if they have questions or comments, and then ask if there are people in attendance who would like to comment on the item.

When recognized, please speak from the podium and be professional. Speakers are allowed a maximum of three (3) minutes to comment. Depending upon the circumstances, the Board Chair may increase or decrease speaker time. At the conclusion of public comments, the Board Chair will thank the speaker(s).

The Board Chair may also determine appropriate action, if any, to be taken in response to comments received. Comments will be listened to, questions may be answered, speakers may be requested to further discuss the matter with staff, or an item could be added to a future Board Meeting Agenda or referred to a Board Committee, among other things. Items on the Agenda that require action will likely be voted upon by the Board of Directors. We appreciate your attendance and hope to see you again.

BOARD OF DIRECTORS

Chair
Elaine Freeman

Vice Chair
Ed Abele

Director
Brian Dennert

Director
Josh Gray

Director
Kate O'Brien

STAFF
District Manager
Dan Paranick

To view this meeting, please visit youtube.com/rsrpd or click [HERE](#).

1. CALL TO ORDER & PLEDGE OF ALLEGIANCE
2. ROLL CALL
3. AGENDA REVIEW **00:00:42**
4. PUBLIC STATEMENTS (ITEMS NOT ON THE AGENDA) **00:01:49**
5. APPROVAL OF MINUTES **00:02:04**
 - a. Rancho Simi Recreation and Park District Board of Directors Meeting – April 17, 2024
6. CONSENT AGENDA (Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion by one motion approving the Consent Agenda. If discussion is desired the item may be removed from the Consent Agenda upon a Director's request.) **00:02:41**
 - a. Approval of 3/31/24 and 4/15/24 Accounts Payable Check Registers & 4/5/24 Payroll Check Register
 - b. Approval of Notice of Completion and Final Acceptance for the Parking Lot Renovation Projects for Rancho Madea Community Park and R.P. Strathearn Historical Park & Museum
 - c. Approval of Notice of Completion and Final Acceptance for the Rancho Simi Community Park Pool Complex – Pool Deck Replacement Project
7. PRESENTATIONS, SCHEDULED ITEMS AND PUBLIC HEARINGS
 - a. Presentation of the Full-Time Employee of the Month for April 2024 to Lisa Strumlauf, Customer Service Representative **00:04:06**
 - b. Presentation of the Part-Time Employee of the Month for April 2024 to Willem Shuster, Site Director **00:11:17**
 - c. Presentation in Recognition of Mental Health Awareness Month – Verbal Report **00:15:07**
8. CONTINUED BUSINESS – NONE
9. NEW BUSINESS
 - a. Discussion and Consideration of Golf Fee Increases at Simi Hills and Sinaloa Golf Courses
- **00:29:17**
 - b. Approval of Resolution No. 2075 of the Intention to Levy Assessments for Fiscal Year 2024/25, Preliminarily Approving Engineer's Report and Providing for Notice of Hearing
- **01:02:37**
 - c. Authorization and Approval to Waive Competitive Bid Requirements for the Purchase of Kwik-Wall Operable Partition Panels for Rancho Santa Susana Community Center
- **01:06:22**
 - d. Audit Results and Basic Financial Statements for Rancho Simi Recreation and Park District for Fiscal Year End June 30, 2023 **01:11:49**

- e. Call for Nominations of Candidate(s) to Serve on the Board of Directors of the California Association of Recreation and Park Districts (CARPD) **01:22:08**

10. WRITTEN COMMUNICATIONS OF NOTE **01:25:25**

11. REPORTS BY BOARD MEMBERS **01:28:25**

12. REPORT BY DISTRICT MANAGER **01:51:04**

13. CLOSED SESSION **01:58:46**

- a. Closed Session Pursuant to Government Code Section 54956.9
Claimant: Rekha Joshi (Claim #1)
Agency Claimed Against: Rancho Simi Recreation and Park District

- b. Closed Session Pursuant to Government Code Section 54956.9
Claimant: Rekha Joshi (Claim #2)
Agency Claimed Against: Rancho Simi Recreation and Park District

- c. Closed Session Pursuant to Government Code Section 54957.6
CONFERENCE WITH LABOR NEGOTIATOR
Agency Negotiators: Dan Paranick, District Manager and
Theresa Pennington, Director of Administration
Employee Organization: Rancho Simi Recreation and Park District -
Middle Management Association

- d. Closed Session Pursuant to Government Code Section 54957.6
CONFERENCE WITH LABOR NEGOTIATOR
Agency Negotiators: Dan Paranick, District Manager and
Theresa Pennington, Director of Administration
Employee Organization: Rancho Simi Employee's Association

- e. Closed Session Pursuant to Government Code Section 54957.6
CONFERENCE WITH LABOR NEGOTIATOR
Agency Negotiators: Dan Paranick, District Manager and
Theresa Pennington, Director of Administration
Employee Organization: Maintenance & Grounds Association

- f. Closed Session Pursuant to Government Code Section 54957.6
CONFERENCE WITH LABOR NEGOTIATOR
Agency Negotiators: Dan Paranick, District Manager and
Theresa Pennington, Director of Administration
Employee Organization: Unrepresented Employees – Director of Administration,
Director of Recreation, Director of Planning & Maintenance,
Human Resources Coordinator, Accountant

14. ADJOURNMENT



Dan Paranick, District Manager / District Clerk

If any individual has a disability that may require accommodation to participate in the meeting, please contact Human Resources at 805-584-4400. Upon advance notification of the need for accommodation, reasonable arrangements will be made to provide accessibility to the meeting.

Rancho Simi Recreation and Park District Board of Directors Meeting

MINUTES

Wednesday, April 17, 2024, 6:30pm

Rancho Simi Recreation and Park District • Activity Room 3
4201 Guardian Street, Simi Valley, CA 93063 • (805) 584-4400

A video recording of tonight's meeting is available on
the District Website at www.rsrpd.org.

1. CALL TO ORDER & PLEDGE OF ALLEGIANCE – Chair Freeman called the Meeting to Order at 6:30pm. The Pledge of Allegiance was led by Josh Gray.
2. ROLL CALL – Directors Dennert, Gray, O'Brien, Vice Chair Abele, and Chair Freeman were in attendance. Staff in attendance included: Laura Ballantoni, Jason Duarte, Danielle June, Richard Lemmo, Jeannie Liss, Barbara Meinel, Zach Miller, Wayne Nakaoka, Dan Paranick, Theresa Pennington, Brian Reed, Jennifer Santos, Jonathan Schwartz, Alex Stumfall, and Gina Viecco.

Guests attended tonight's meeting in-person and via Zoom. Those who made public comments are listed under the appropriate Item below.

3. AGENDA REVIEW – There were no requested changes to tonight's Agenda.
4. PUBLIC STATEMENTS (ITEMS NOT ON THE AGENDA)

Glen Lippman, speaking on behalf of Longball Academy, is looking for a timeline regarding his prior request at the Board meeting held March 20, 2024. Their group is requesting the removal of design use #25 under Ordinance #3 and the removal of the park rule "no hitting baseballs on a softball field."

5. APPROVAL OF MINUTES

- a. Rancho Simi Recreation and Park District Board of Directors Meeting – March 20, 2024 – Motion: Director O'Brien moved to approve the Minutes as written. Director Gray seconded the motion. The motion carried with the following Roll Call Vote:

Ayes: Abele, Dennert, Freeman, Gray, O'Brien

Noes:

Absent:

Abstain:

6. CONSENT AGENDA (Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion by one motion approving the Consent Agenda. If discussion is desired the item may be removed from the Consent Agenda upon a Director's request.)
 - a. Approval of 3/15/24 Accounts Payable Check Register & 3/8/24 and 3/22/24 Payroll Check Registers.

- b. Approval of Notice of Completion and Final Acceptance for the Arroyo Simi Greenway Phase 4 Construction Project – Staff Report was provided by Wayne Nakaoka, Director of Planning and Maintenance.
- c. Authorization to Solicit Bids for Weed Abatement Services at Various District Parks and Open Space Areas – Staff Report was provided by Wayne Nakaoka, Director of Planning and Maintenance.

Motion: Director O'Brien moved to approve the Consent Agenda. Vice Chair Abele seconded the motion. The motion carried with the following Roll Call Vote:

Ayes: Abele, Dennert, Freeman, Gray, O'Brien

Noes:

Absent:

Abstain:

7. PRESENTATIONS, SCHEDULED ITEMS AND PUBLIC HEARINGS

- a. Recognition of Earth Day Award Winners for their Contributions to Environmental Stewardship and Sustainability: Dr. Stephen Pietrolungo, Daimian Carrillo, Noe Cisneros, Adrian Quezada, Occie Real, Dylan Dang, Thomas Arreola, Raquel Kanalz, Sophia Piscitello, Chloe Dennert, and Jetta Rose – Verbal Report was provided by Zach Miller, Director of Recreation. All recipients have made significant contributions within the community through their time and donations to improve and preserve the environment. Earth Day event is scheduled for April 26th with planting projects and activities throughout the After School Clubs.

Freeman is grateful to this entire group for their work in improving the community. Abele thanked everyone for their contributions not just on Earth Day, but every day. Dennert added young people are going to lead the way into the future with the support of people like Dr. Pietrolungo. He thanked the group for their service. Gray and O'Brien echoed the previous comments.

- b. Presentation of Resolution No. 2074 to Brian Reed, Golf Course Manager, Recognizing his Retirement on April 30, 2024, and his Contributions and Service to the Rancho Simi Recreation and Park District (RSRPD) – Staff Report was provided by Theresa Pennington, Director of Administration. Mr. Reed has provided exceptional work, dedication, and service to RSRPD and the golf community over the past 17 years of his employment.

Paranick thanked Brian for his caring and pride in the Golf Courses, this was more than just a job for him. He performed above and beyond in his duties and the golf community is indebted to him.

Miller added Brian is the key to the courses' success. He is a dedicated public servant, at the courses' morning and night, and handles everything from maintenance to food service. Brian's level of service and passion is an inspiration. Miller thanked Brian for being a great resource for him, adding he's a legend in his book.

Lemmo stated, some people are so wonderful, they should be told often, and Brian is one of those people. His leaving is a huge loss for the District and his co-workers. Brian is someone he admires and emulates.

Reed thanked everyone for the kind words. He has been with Simi Hills Golf Course for almost 20 years; it was a fantastic choice to move there. It's been a blast; he's loved working with the District and is grateful to his co-workers. He thanked the Board for their support throughout the years.

The entire Board thanked Reed for his outstanding work with Simi Hills, Sinaloa, and within the community. He has been a model of calm professionalism as a leader at both courses and is in the top of the percentage of nice guys. They wished him the best in the future.

Barbara Meinel thanked Brian for his service in the Navy, he served during his time with the District.

Motion: Director Dennert moved to approve Resolution No. 2074. Director Gray seconded the motion. The motion carried with the following Roll Call Vote:

Ayes: Abele, Dennert, Freeman, Gray, O'Brien

Noes:

Absent:

Abstain:

- c. Presentation of the Full-Time Employee of the Month for March 2024 to Jason Duarte, Groundskeeper I – Staff Report was provided by Theresa Pennington, Director of Administration. Jason has been with the Planning and Maintenance Department for 2 years; this is his first award. Jason thanked everyone for the award and opportunity to show he's a hard worker.

Wayne Nakaoka commended Jason for being an overall great worker. He is the weekend lead at one of the busiest parks, Rancho Tapo Community Park, and does an excellent job. Dan Paranick added Jason is out in the parks on the weekends and does a great job representing the District.

The entire Board thanked Jason for his hard work and commitment to the District.

- d. Presentation of the Part-Time Employee of the Month for March 2024 to Spencer Borth, Assistant Site Director – Staff Report was provided by Theresa Pennington, Director of Administration. Spencer has been with the District for 2 years; this is his first award. Spencer was unable to attend tonight's meeting and will be presented with his plaque during work hours.
- e. Annual Presentation by the Simi Valley Historical Society (SVHS) – Verbal Report was provided by Nellann Wilson, current President of the Historical Society. Ms. Wilson provided a PowerPoint presentation for the Board with some highlights from the previous year. There are currently a total of 79 volunteers at the park who assist with events, operations, and maintenance. The SVHS held many popular community events and hosted visitors from all over the World. Upcoming events for 2024 include a June 22nd Steampunk Festival,

September 21st Apricot Festival, and the popular Dia de los Muertos in October.

Paranick thanked Nellann and all the volunteers for the dedication, efforts, and time spent with the Historical Park.

Dennert is excited about the upcoming new events and his favorite Dia de los Muertos event. He thanked Nellann and the SVHS for their work.

Abele commended Nellann for the great presentation. It was informative and concise; all presentations should be like this.

Gray also thanked Nellann, adding he got married there last year and it was very beautiful and special. Their guests were so impressed with the venue.

- f. Annual Presentation by the Rancho Simi Foundation – Verbal Report was provided by Chris Darwin, current operator of the Santa Susana Train Depot. The foundation operates as a 501c3 nonprofit. The Depot opened to the public in 2000, and since then they've hosted 2500-3000 visitors per year. The Depot also includes a Corriganville diorama and display. The train room hosts a model railroad display, train club, and enthusiasts. They have recently opened the second floor apartment for tours. They are currently looking to reconfigure the East Room, adding more displays for Corriganville. They will be using their own funding for improving the layout of the East Room. Darwin thanked the Board for their support of the Train Depot and Club, adding please come out, he'd love to see them.

Freeman asked if there are many requests for meetings in the East Room. Darwin replied, very few especially now with the Fire Station opened for rentals.

O'Brien likes the suggestions for improvements at the Depot.

Paranick will review the policy and work with Jeannie Liss and the group on the recommendations.

Bill Carol has been at the Depot for 30 years. It is one of the premier train clubs, 5 different groups are coming through this year. He thanked the Board for allowing them to be there.

There was no action taken by the Board tonight.

Chair Freeman called a Recess at 7:50pm. Chair Freeman called the Meeting back to order at 8:00pm.

8. CONTINUED BUSINESS – NONE

9. NEW BUSINESS

- a. Review and Consideration of Memorandum of Understanding (MOU) between the UC Cooperative Extension (UCCE) Ventura County Master Gardener Program (MGP) and Rancho Simi Recreation and Park District (RSRPD) – Staff Report was provided by Jeannie Liss, Park & Museum Coordinator. The MGP is a renowned community education program dedicated to providing research-based horticultural information to the residents of Ventura

County. Over the past year RSRPD has collaborated with MPG providing educational programs to the community. The District has been asked to expand this partnership by entering an MOU, allowing MPG to maintain the Educational Garden at Strathearn Historical Park.

Gray asked what the MGP would be doing at this location. Liss replied they are looking for a garden in the local area for the newly graduating class of Master Gardeners. They will maintain the landscaping of the garden and provide educational classes for the community.

O'Brien attended the gardening classes; they were very informative and a lot of fun. Liss responded the classes have been great and very popular. Paranick added this program will be able to free up some maintenance hours for the District as well.

Oak Park resident Dani Sue has attended a few classes with the MPG. The District she suggested the District accept their offer, the classes are science based and great education for the public.

Gray really loves this proposal and feels it is a big win for all parties involved.

Motion: Director O'Brien moved to approve the MOU between UCCE, MPG and RSRPD. Director Gray seconded the motion. The motion carried with the following Roll Call Vote:

Ayes: Abele, Dennert, Freeman, Gray, O'Brien

Noes:

Absent:

Abstain:

- b. Authorization to Purchase Two (2) 2023 Ford F-150 Crew Cab 4x4 Lightning Pros and One (1) 2023 Ford E-Transit T350 Medium Roof Cargo Van from Downtown Ford of Sacramento, California, under CMAS Contract No. 1-22-23-20F; and Authorization to Purchase (1) Chevrolet Silverado 3500 HD 4x4 Regular Cab with Royal Toolbox Upfit from Winner Chevrolet of Elk Grove, California, under CMAS Contract No. 1-22-23-20D – Staff Report was provided by Wayne Nakaoka, Director of Planning and Maintenance. These vehicles had been reserved for the City of Los Angeles who no longer needs them. Staff have been able to find vehicles at a better price point due to other agencies backing out of purchase agreements. This purchase will also meet the mandated CARB requirement for January 2025.

Paranick added the CARB requirement is a bonus as the vehicles are needed anyway. Nakaoka is doing an excellent job with the CARB requirements and saving funds with these purchases.

Dennert asked about charging stations. Nakaoka replied there are no stations on District property yet. These vehicles can be plugged into outlets at the Activity Center which is the plan for now.

Motion: Director Dennert moved to approve the purchase, allowing Nakaoka to negotiate the shipping. Director O'Brien seconded the motion. The motion carried with the following Roll Call Vote:

Ayes: Abele, Dennert, Freeman, Gray, O'Brien

Noes:

Absent:

Abstain:

- c. Consideration of California Special Districts Association (CSDA) Call for Nominations to Fill Coastal Network Seat A and B on their Board of Directors for the New Term from 2025 to 2027 – Staff Report was provided by Dan Paranick, District Manager. This position requires a heavy time commitment with obligations of the seat. No staff or board members have currently expressed interest in this position. If submitted, nomination forms are due within the next week.

Dennert thanked Freeman for her time commitment and work with CSDA.

There was no action taken by the Board tonight.

10. WRITTEN COMMUNICATIONS OF NOTE

Dennert received a proposal from a tennis coach and a separate request regarding the pool at Rancho Tapo Community Park. He forwarded both items to District staff for follow up.

11. REPORTS BY BOARD MEMBERS

Vice Chair Abele suggested awarding the Earth Day certificates during the actual event in the future. He attended 2 days of the Little House on the Prairie event. It was well attended; he hopes the Chamber will make money. He thanked District staff for their extra work with assisting with this large event. Thanks to Paranick, Miller, and Sandra Salute for arranging the Oak Park outreach session last week. He feels it's wise to continue the outreach until the upcoming election cycles are completed. He attended the Moorpark & Simi Valley Boys and Girls Club Gala; it was great to see Ty Hansen (President from Simi Youth Baseball) receive the Champion of Youth Award. The Arroyo Ribbon Cutting event was great despite the cold. This is a project for the entire community to enjoy, it was a great collaborative effort. He thanked staff for the work and was impressed with the quick work setting up and tearing down.

Director Dennert thanked staff for the work on the Little House event. He attended the Santa Monica Mountains Conservancy meeting. He loved the April 1st Social Media post with the giant fish. There was a letter in the Acorn regarding the Oak Park Committee being disbanded. All meetings are available via Zoom and there has been plenty of outreach within their community. Dennert saw that an owl has finally taken up residence in the owl box at the Activity Center. Dennert was reminded that Freeman had said to him "with nature you have to be patient."

Director Gray reported the tape on the nets at Rancho Tapo pickleball courts need to be repaired. Miller replied these are scheduled to be replaced soon. Gray also absolutely loved the April 1st Social Media post. Gray was able to participate in awarding Dennert the Simi Education Foundation Teacher of the Year award. It was incredibly special, and he was honored to surprise him at Royal High School. The official ceremony will be held April 29th at Strathearn.

Director O'Brien congratulated Dennert on the well-deserved award. She attended the last day of the Little House event. The Arroyo Ribbon Cutting was great, she's excited to see this project is almost complete. She attended a VCSDA meeting with Freeman. Community Action of Ventura County now has a satellite office here in Simi Valley to serve the East County. The Eclipse was awesome, she traveled to Texas to view, and the cloud cover added to the suspense.

Chair Freeman thanked staff for the Arroyo Ribbon cutting. It was a great event, thanks to the community for working together. She attended the VCSDA meeting, the new GM for Calleguas Water District provided an interesting presentation on water delivery. She attended the Strathearn Historical Society meeting, the recent Barn Sale fundraiser went very well. They also discussed maintenance issues, historic and old buildings have more issues, thanks to staff for their work at the park. She attended the Oak Park outreach session; she feels it is a good thing to show continued concern for the community. The Boys and Girls Club event was great, they had an amazing singer for the National Anthem. She also attended the Chamber Legislative meeting.

- 12. REPORT BY DISTRICT MANAGER – Dan Paranick provided comments. Paranick will be rewarding the staff for the extra work on the Little House event. Laura Ballantoni felt it was the largest event logistically the District has hosted. Letters to stakeholders for the budget process will be sent. The meeting will be held on May 15, 2024. Crews are doing a great job out in the field with the deferred maintenance list. He and Miller attended a workshop discussing the possibility of an amphitheater near the Simi Valley Police Station. The Active Shooter video is now available to view. The pickleball lights have been replaced. Oak Park outreach went well with staff fielding questions. Golf proposals have been sent to consultants and there has been interest. The District has been able to hire an interim Golf Manager during the approximately 3 months needed for recruitment. The Rangers were successful in catching some vandals doing graffiti in the parks. The Summer Activity Guide has been mailed to residents.

Upcoming Events: Huck Finn Fishing Derby and Junk in the Trunk on Saturday, April 27, 2024.

Future Agenda Items: Golf fees review, contract extension for the Birdie Bar, Equestrian agreement, and Assessment.

Committee Activity: The Historical Society meets the first Monday of the Month.

- 13. CLOSED SESSION – Chair Freeman announced Closed Session at 9:00pm.

- a. Closed Session Pursuant to Government Code Section 54956.95
 - Claimant: Alex Fitzsimmons
 - Agency Claimed Against: Rancho Simi Recreation and Park District

Chair Freeman called the Meeting back to order at 9:07pm.

Reportable action: The Board voted unanimously to reject the claim for Item 13.a.

- 14. ADJOURNMENT – Chair Freeman adjourned the meeting at 9:08pm.

Dan Paranick, District Manager/Clerk



ACCOUNTS PAYABLE CHECK REGISTER

March 16-31, 2024

Prepared by:
Heather Ramirez

**Rancho Simi Recreation and Park District
A/P Detail Check Register March 16-31, 2024**

Check #	Check Date	Vendor	Description	Account Description	Amount
3-202	3/14/2024	US BANK-BANKING	Deposit Adj for SHGC	Change fund	\$ 3,500.00
106416	3/21/2024	A STRAIGHT LINE CONSTRUCTION	SHGC Clubhouse Project planning	Capital Improvements	\$ 2,475.00
106417	3/21/2024	ALLGOOD DRIVING SCHOOL INC	Drivers Education Instructor	Instructor Fees	\$ 180.00
106418	3/21/2024	AT & T	Senior Center Internet Service	Utilities Phone/Internet	\$ 149.80
106419	3/21/2024	AT & T	Berylwood Internet Service	Utilities Phone/Internet	\$ 96.30
106420	3/21/2024	AT & T	Valley View ASC Mobile Hotspot	Utilities Phone/Internet	\$ 101.99
106421	3/21/2024	AT & T	District Phone Lines	Utilities Phone/Internet	\$ 2,134.17
106422	3/21/2024	BAY ALARM	Golf Burglar Alarm Monitoring	Contract Services Buildings District	\$ 2,275.68
106423	3/21/2024	SARAH BECK	RSS SEE ME Employee Reimbursement	Supplies Preschool District	\$ 8.99
106424	3/21/2024	BREAKTHROUGH SPORTS LLC	Basketball Instructor	Instructor Fees	\$ 718.20
106425	3/21/2024	MIGUEL CHAVEZ	Accounting Support	Professional & Special Services	\$ 715.00
106426	3/21/2024	CITY OF SIMI VALLEY	Water usage	Utilities Water District	\$ 29,674.15
106427	3/21/2024	COBRA GOLF INC	SHGC Merchandise	Inventory	\$ 3,425.66
106428	3/21/2024	COMPUTERWORKS NFP SOLUTIONS	Computer Support	Professional & Special Services	\$ 787.50
106429	3/21/2024	VENTURA COUNTY-AIR POLLUTION CONTROL DIST	SHGC Permit Renewal	Special Department Expense	\$ 705.00
106430	3/21/2024	CRAGOE PEST SERVICES INC	SV/OP Misc.Pest Control	Contract Services Grounds	\$ 295.00
106431	3/21/2024	DIY HOME CENTER	SV/OP Supplies	Maintenance - Other Grounds District	\$ 733.32
106432	3/21/2024	DONOVAN DOWNEY	Reimbursement for ASC supplies	Supplies - Food/snack	\$ 76.80
106433	3/21/2024	DUNN-EDWARDS CORP	SV - Paint & Supplies	Maintenance - Other Buildings District	\$ 43.22
106434	3/21/2024	DYNAMIC BRANDS LLC	SHGC Push Carts	Golf Supplies	\$ 1,842.11
106435	3/21/2024	ELEGANT GARDENS NURSERY	Plants-SV & OP	Maintenance - Other Grounds District	\$ 148.01
106436	3/21/2024	ENVICOM CORPORATION	MEDEA CREEK ENVIRONMENTAL PERM	Capital Improvements- Madea Creek	\$ 4,206.27
106437	3/21/2024	EPOCH EYEWEAR	Golf Merchandise for SHGC and	Inventory	\$ 404.88
106439	3/21/2024	EDUARDO FLORIAN	Pickleball Instructor	Instructor Fees	\$ 7,497.00
106440	3/21/2024	PAUL GARRON	Tennis Instructor	Instructor Fees	\$ 6,469.33
106441	3/21/2024	GLOBAL TOUR GOLF	Golf Merchandise and Supplies	Inventory	\$ 1,466.23
106442	3/21/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 287.96
106443	3/21/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 151.56
106444	3/21/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 190.26
106445	3/21/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 334.01
106446	3/21/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 256.06
106447	3/21/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 69.44
106448	3/21/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 898.72
106449	3/21/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 388.89
106450	3/21/2024	JAMIE HALEY	Ballet Instructor	Instructor Fees	\$ 648.00
106451	3/21/2024	HAWSE ABBEY CARPET & CONSTRUCTION	Clubhouse Flooring SHGC	Capital Improvements	\$ 11,536.00
106452	3/21/2024	JIM'S TIRE CENTER	SV - Auto Supplies	Automotive Equipment/Maintenance	\$ 1,163.19
106453	3/21/2024	JONES & MADHAVAN	RSCP_POOL_DECK	Capital Improvements Rancho Simi Community Park	\$ 2,000.00
106454	3/21/2024	JOSEPH D KASTELIC JR	Jazzercise Instructor	Instructor Fees	\$ 392.00
106455	3/21/2024	777 CLEANERS	Ranger Uniform Cleaning Service	Supplies - Uniform Allowance	\$ 69.50
106456	3/21/2024	KIMIKO KUWAMOTO	Tai Chi Instructor	Instructor Fees	\$ 170.10
106457	3/21/2024	XAVIERA LADD	Ballroom Dance & Dog Obedience Instructor	Instructor Fees	\$ 2,874.90
106458	3/21/2024	AMERICAN TROPHIES & AWARDS	2024 Spring Softball and Basketball	Supplies Basketball Adult League & Softball	\$ 728.39
106459	3/21/2024	LINCOLN AQUATICS	Lifeguard Chair	Minor Equipment	\$ 937.22
106460	3/21/2024	GINA LORENZO	Aerobic Instructor	Instructor Fees	\$ 252.00
106461	3/21/2024	MD ACOUSTICS	RSSCP Phase 4	Capital Improvements RSSCP	\$ 4,950.00
106462	3/21/2024	MIZUNO USA INC	SHGC Golf Clubs	Inventory	\$ 1,941.85
106463	3/21/2024	NEAL NYBO	Employee Positivity Training	Professional & Special Services	\$ 6,000.00
106464	3/21/2024	ORKIN	SV/OP Pest Control	Contract Services Buildings District	\$ 362.97

**Rancho Simi Recreation and Park District
A/P Detail Check Register March 16-31, 2024**

Check #	Check Date	Vendor	Description	Account Description	Amount
106465	3/21/2024	PIPE DREAMS PLUMBING	Golf Clubhouse Plumbing Repair	Contract Services Buildings	\$ 1,360.00
106466	3/21/2024	PRUDENTIAL OVERALL SUPPLY	SV & OP Maint Uniforms	Supplies - Uniform Allowance District	\$ 617.99
106467	3/21/2024	READY REFRESH	Drinking Water for Activity Center	Supplies District	\$ 615.85
106468	3/21/2024	REVELYST SALES LLC	Golf Merchandise	Inventory	\$ 542.14
106469	3/21/2024	REXEL	SV & OP -Electrical Supplies	Maintenance - Other Buildings	\$ 12,814.48
106470	3/21/2024	TAMMY SABINE	Get Fit Instructor	Instructor Fees	\$ 108.00
106471	3/21/2024	SC FUELS	SHGC Fuel and Oil	Supplies - Gasoline, Oil Fleet	\$ 3,812.64
106472	3/21/2024	SHERWIN WILLIAMS CO	SV/OP - Paint & Supplies	Maintenance - Other Buildings District	\$ 88.48
106473	3/21/2024	SOUTHERN CALIFORNIA EDISON	Electricity usage	Utilities Electric	\$ 11,255.51
106474	3/21/2024	SPECTRUM ENTERPRISES	Fiber Internet SHGC	Utilities Phone/Internet	\$ 599.00
106475	3/21/2024	STAPLES BUSINESS CREDIT	Office Supplies	Supplies - Office	\$ 1,003.27
106476	3/21/2024	TAURUS PROTECTION INC	Security Guards FEB 2024	Professional & Special Services RSSCC	\$ 228.00
106477	3/21/2024	TENNISLOZANO	Tennis Instructor	Instructor Fees	\$ 8,280.30
106478	3/21/2024	TITLEIST	SHGC Golf Merchandise	Inventory	\$ 4,303.67
106479	3/21/2024	WALTERS WHOLESALE ELECTRIC	SV-Electrical Supplies	Maintenance - Other Buildings District	\$ 319.40
106480	3/21/2024	TIM WALTON	Pickleball Instructor	Instructor Fees	\$ 924.00
106481	3/21/2024	WELLS FARGO VENDOR FINANCIAL SERVICES	Copier Lease	Rents & Leases - Equipment District	\$ 386.10
106482	3/21/2024	BITA ESFANDIAN	Yoga Instructor	Instructor Fees	\$ 825.00
106483	3/26/2024	AT & T	Sinaloa Teen Club Internet Service	Utilities Phone/Internet	\$ 107.00
106484	3/26/2024	AT & T	Township ASC Internet Service	Utilities Phone/Internet	\$ 117.70
106485	3/26/2024	AT & T	SHGC Maint. Bldg. Internet Service	Utilities Phone/Internet	\$ 181.19
106486	3/26/2024	AT & T	RSCP Maint. Internet Service	Utilities Phone/Internet	\$ 106.29
106487	3/26/2024	AT & T	RSCP Internet Service	Utilities Phone/Internet	\$ 101.65
106488	3/26/2024	AT & T	Knolls Station Phone Service	Utilities Phone/Internet	\$ 29.35
3-206B	3/27/2024	SHGC	Change fund disbursement- shipped 03/27/24	Petty Cash	\$ 4,500.00
3-213	3/27/2024	THOUSAND OAKS POST OFFICE	Marketing/Mailing Fees	Postage for Activity Guide	\$ 10,079.00
106489	3/28/2024	ACCU PRINTS	New Hire Fingerprinting Service	Professional & Special Services	\$ 90.00
106490	3/28/2024	PATRICIA ALBERT	Yoga & Pilates Instructor	Instructor Fees	\$ 3,057.60
106491	3/28/2024	ARMS PRINTING ENTERPRISES LLC	RSRPD Envelopes	Supplies - Office	\$ 549.56
106492	3/28/2024	BE LIMITLESS FUTBOL SCHOOL	Tot's Soccer Instructor	Instructor Fees	\$ 798.00
106493	3/28/2024	SARAH BECK	RSS SEE ME Employee Reimbursement	Supplies Preschool District	\$ 35.74
106494	3/28/2024	STEPHAN BIGILEN-SHEPHAN VIDEO PRODUCTION	Videotape and Livestream Board	Professional & Special Services	\$ 1,000.00
106495	3/28/2024	BMC	SV-Supplies	Maintenance - Other Buildings District	\$ 521.86
106496	3/28/2024	BURKE WILLIAMS & SORENSON	Legal Services	Professional & Special Services	\$ 8,875.85
106497	3/28/2024	CAL STATE SITE SERVICES	SV-Porta Potties	Contract Services Grounds District	\$ 435.19
106498	3/28/2024	ALFRED CHURCH	Executive - Quarterly Medical	Health Insurance Retired	\$ 859.74
106499	3/28/2024	CITY OF SIMI VALLEY	Water usage	Utilities Water District	\$ 31,334.51
106500	3/28/2024	COASTAL PIPCO	SV Irrigation Supplies	Maintenance - Other Grounds District	\$ 181.58
106501	3/28/2024	DELL BUSINESS CREDIT	Computer replacements	Office Equipment/Maintenance	\$ 5,682.45
106502	3/28/2024	JUSTIN DES ROCHES	Professional Photograph Service	Contract Services- Events	\$ 900.00
106503	3/28/2024	DUNN-EDWARDS CORP	SV - Paint & Supplies	Maintenance - Other Buildings District	\$ 551.20
106504	3/28/2024	FAMCON PIPE AND SUPPLY	Tierra_Rejada_drainage	Maintenance - Other Grounds District	\$ 2,406.64
106505	3/28/2024	DOUG GALE	Executive - Quarterly Medical	Health Insurance Retired	\$ 859.74
106506	3/28/2024	PAUL GARRON	Tennis Instructor	Instructor Fees	\$ 1,620.00
106507	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 190.26
106508	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 287.96
106509	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 222.16
106510	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 200.90
106511	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 466.74

**Rancho Simi Recreation and Park District
A/P Detail Check Register March 16-31, 2024**

Check #	Check Date	Vendor	Description	Account Description	Amount
106512	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 195.60
106513	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 190.26
106514	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 195.60
106515	3/28/2024	GOLDEN STATE WATER COMPANY	Water usage	Utilities Water District	\$ 190.26
106516	3/28/2024	DEANNA HALLUM	Mat Pilates Instructor	Instructor Fees	\$ 246.00
106517	3/28/2024	VARSHA HINDUJA	Taste of India Instructor	Instructor Fees	\$ 135.00
106518	3/28/2024	HOME DEPOT CREDIT SERVICES	SV Hardware/Supplies	Maintenance - Other Buildings District	\$ 2,062.88
106519	3/28/2024	GRAYSON KENT	Marine Biodiversity Instructor	Instructor Fees	\$ 280.00
106520	3/28/2024	KNORR SYSTEMS INC	SV/OP Pool Supplies	Pool Equipment/Maintenance District	\$ 732.20
106521	3/28/2024	MONARCHS ATHLETICS	Gymnastic Instructor	Instructor Fees	\$ 2,948.40
106522	3/28/2024	WILLOW MOYER-POKROSS	Homeschool Learning Lab Instructor	Instructor Fees	\$ 2,025.00
106523	3/28/2024	NAPA AUTO PARTS	OP Parts & Supplies	Automotive Equipment/Maintenance	\$ 1,215.96
106524	3/28/2024	NIELSEN MERKSAMER	Legal Services - Transition to	Professional & Special Services	\$ 2,772.00
106525	3/28/2024	ORKIN	SV/OP Pest Control	Contract Services Buildings District	\$ 142.99
106526	3/28/2024	PACIFIC SOUND CONTROL	Maint/Service/Repair RSSCC Rec	Partition Wall Service	\$ 1,780.00
106527	3/28/2024	PRUDENTIAL OVERALL SUPPLY	OPCC-Uniforms & SV Maint Uniforms	Supplies - Uniform Allowance District	\$ 237.23
106528	3/28/2024	RECREONICS	Aqua track piece & connectors	Minor Equipment	\$ 5,204.00
106529	3/28/2024	REFRIGERATION SUPPLIES DISTRIBUTOR	SV & OP - Supplies	Maintenance - Other Buildings District	\$ 247.76
106530	3/28/2024	RICHARD JOHNSON	Executive - Quarterly Medical	Health Insurance Retired	\$ 859.74
106531	3/28/2024	SHERWIN WILLIAMS CO	SV/OP - Paint & Supplies	Maintenance - Other Buildings District	\$ 54.06
106532	3/28/2024	SOUTHERN CALIFORNIA EDISON	Electricity usage	Utilities Electric District	\$ 208.80
106533	3/28/2024	SPECTRUM REACH	March 2024 Digital Ads	Marketing	\$ 1,200.00
106534	3/28/2024	STATE OF CALIFORNIA	Fingerprint Processing DOJ	Professional & Special Services	\$ 209.00
106535	3/28/2024	TAPO PLUMBING SUPPLY	SV/OP Water Features	Maintenance - Other Buildings District	\$ 252.90
106536	3/28/2024	WASTE MANAGEMENT	Refuse Disposal	Refuse Disposal	\$ 404.82
106537	3/28/2024	YOUTH EVOLUTION ACTIVITES	Youth Soccer Instructor	Instructor Fees	\$ 323.40
106538	3/28/2024	CUSTOMER REFUND	Huda Ahmed	Refunds Payable	\$ 380.00
3-202	3/28/2024	US BANK	Deposit Adj for SHGC	Undeposited Funds	\$ 3,002.00
106539	3/29/2024	INLAND KENWORTH INC	PURCHASE USED 2017 KENWORTH T3	Capital Equipment	\$ 24,999.28
3-111A	3/31/2024	ADP PAYROLL SERVICE	FSA Balance	FSA Health	\$ 1,123.15
				Total:	284,984.61



ACCOUNTS PAYABLE CHECK REGISTER

April 1-15, 2024

Prepared by:
Heather Ramirez

**Rancho Simi Recreation and Park District
A/P Detail Check Register April 1-15, 2024**

Check #	Check Date	Vendor	Description	Account Description	Amount
106540	4/03/2024	ADIDAS AMERICA INC	Golf Shop Merchandise	Inventory	\$ 58.67
106541	4/03/2024	AIRGAS	FITTING	Other Equipment/Maintenance Buildings	\$ 20.48
106542	4/03/2024	ARTESIA SAWDUST PRODUCTS	Sequoia_fibar	Contract Services Grounds District	\$ 3,754.41
106543	4/03/2024	AT & T	Copper Lines	Utilities Phone/Internet	\$ 54.47
106544	4/03/2024	AT & T	RTCP Maint. Bldg. Internet Service	Utilities Phone/Internet	\$ 107.00
106545	4/03/2024	AT & T	Knolls Fire Station Internet Service	Utilities Phone/Internet	\$ 107.00
106546	4/03/2024	AT & T	Mountain View ASC Internet Service	Utilities Phone/Internet	\$ 181.90
106547	4/03/2024	AT & T	Crestview ASC Internet Service	Utilities Phone/Internet	\$ 160.50
106548	4/03/2024	AT & T	Phone Service Cal Net 3	Utilities Phone/Internet	\$ 72.15
106549	4/03/2024	AT & T	Mae Boyar ASC Internet Service	Utilities Phone/Internet	\$ 133.75
106550	4/03/2024	CAL STATE SITE SERVICES	SV & OP-Porta Potties	Contract Services Grounds District	\$ 1,823.92
106551	4/03/2024	CALIFORNIA DEPT OF INDUSTRIAL RELATIONS	Act Ctr Elevator Inspection	Maintenance - Other Buildings District	\$ 225.00
106552	4/03/2024	CERTIFIED LABORATORIES	GREASE TUBES	Other Equipment/Maintenance Buildings	\$ 1,076.06
106553	4/03/2024	COMMANDER POWERED BY PROFORMA	Giveaways for Summer Events 2024	Supplies Easter Egg Hunt	\$ 522.26
106554	4/03/2024	COUNTY OF VENTURA-RESOURCE MGMT	Deerhill-Pickleball Courts Deerhill-Pickleball Courts	Special Department Expense	\$ 1,792.80
106555	4/03/2024	JENNIFER DEVINE	Art Instructor	Instructor Fees	\$ 793.20
106556	4/03/2024	DIRECT TV	SHGC Clubhouse TV	Utilities Phone/Internet	\$ 199.18
106557	4/03/2024	DIY HOME CENTER	SV/OP Supplies	Maintenance - Other Buildings District	\$ 65.12
106558	4/03/2024	DLT SOLUTIONS LLC	AutoCAD 2024	Office Equipment/Maintenance	\$ 6,993.96
106559	4/03/2024	ALPINE FISHERY	RSCP Fishing Derby	Maintenance - Other Rancho Simi Community Park	\$ 1,000.00
106560	4/03/2024	ENGRAVING WIZARD	Employee Plaques and Trophies	Professional & Special Services	\$ 129.77
106561	4/03/2024	ENVICOM CORPORATION	MEDEA CREEK ENVIRONMENTAL PERMITTING	Capital Improvements- Madea Creek	\$ 3,071.25
106562	4/03/2024	EPACT NETWORK LTD	ASC Software	Office Equipment/Maintenance	\$ 4,900.00
106563	4/03/2024	FERGUSON ENTERPRISES INC	SV Elec/Plumb Supplies	Maintenance - Other Buildings District	\$ 183.36
106564	4/03/2024	RICK FIELDS-RLF PUBLISHING	SV SUMMER 2024 Activity Guide	Marketing	\$ 8,300.00
106565	4/03/2024	LORI GILDOW	Total Tech Instructor	Instructor Fees	\$ 175.00
106566	4/03/2024	GLOBAL TOUR GOLF	Golf Merchandise and Supplies	Inventory	\$ 340.45
106567	4/03/2024	GREATAMERICA LEASING CORP	Maintenance and Lease of Postage Machine	Office Equipment/Maintenance	\$ 198.41
106568	4/03/2024	LEO GUARDADO-LEO'S TREES	Citrus_hazardous_tree	Contract Services Grounds District	\$ 1,200.00
106569	4/03/2024	INDUSTRIAL BOILER SERVICE	TROUBLE SHOOT HEATER PROBLEM	Pool Equipment/Maintenance Buildings	\$ 615.00
106570	4/03/2024	LORI KAUFMAN	Yoga Instructor	Instructor Fees	\$ 354.60
106571	4/03/2024	777 CLEANERS	Ranger Uniform Cleaning Service	Supplies - Uniform Allowance	\$ 120.00
106572	4/03/2024	THEODORE LABASH	Guitar Instructor	Instructor Fees	\$ 216.00
106573	4/03/2024	NICOLE LEWIN	Yoga Instructor	Instructor Fees	\$ 1,147.80
106574	4/03/2024	MCMASTER-CARR SUPPLY CO	CLEANING COPPER PIPES	Maintenance - Other Buildings District	\$ 75.21
106575	4/03/2024	DEBBIE MUNZ	Tap Instructor	Instructor Fees	\$ 674.80
106576	4/03/2024	ORKIN	SV/OP Pest Control	Contract Services Buildings District	\$ 680.95
106577	4/03/2024	PEPPERTREE BUSINESS PARK LLC	Guardian Street Business Park	Professional & Special Services	\$ 630.81
106578	4/03/2024	PREMIER PROPERTY PRESERVATION LLC	OP - Cleaning	Contract Services Buildings District	\$ 1,830.64
106579	4/03/2024	PRUDENTIAL OVERALL SUPPLY	SV Maint Uniforms	Supplies - Uniform Allowance District	\$ 578.24
106580	4/03/2024	QUINN RENTAL SERVICES	DOZER TO REPAIR TIERRA WASH OUT	Rents & Leases - Equipment District	\$ 3,436.48
106581	4/03/2024	PIYANOOT RAMACHANDRAN	Culinary Instructor	Instructor Fees	\$ 225.00
106582	4/03/2024	RANGE SERVANT AMERICA INC	Driving Range Supplies	Golf Supplies	\$ 172.63
106583	4/03/2024	REXEL	OP-Electrical Supplies	Maintenance - Other Buildings District	\$ 849.09
106584	4/03/2024	SIMI VALLEY UNIFIED SCHOOL DST	Apollo/Viking Fields-Water	Utilities Water District	\$ 1,923.59
106585	4/03/2024	SITESERVER INC	Internet ASC	Utilities Phone/Internet District	\$ 745.00
106586	4/03/2024	SNAPOLOGY OF THOUSAND OAKS	Animal Robotics Instructor	Instructor Fees	\$ 734.40
106587	4/03/2024	SOUTHERN CALIFORNIA GAS CO	Gas usage	Utilities Gas District	\$ 9,502.46
106588	4/03/2024	SPECTRUM BUSINESS	Cable TV / Internet Oak Park	Utilities Phone/Internet OPCC	\$ 749.00

**Rancho Simi Recreation and Park District
A/P Detail Check Register April 1-15, 2024**

Check #	Check Date	Vendor	Description	Account Description	Amount
106589	4/03/2024	SPECTRUM BUSINESS	Cable TV / Internet RSSCC	Utilities Phone/Internet RSSCC	\$ 749.00
106590	4/03/2024	TAYLOR MADE GOLF COMPANY INC	Golf Shop Merchandise	Inventory	\$ 796.85
106591	4/03/2024	TITLEIST	SHGC Golf Merchandise and Rang	Inventory	\$ 3,272.61
106592	4/03/2024	TLC SPORTSWEAR INC	Annual order - maintenance shirts	Supplies - Clothing & Safety District	\$ 8,135.99
106593	4/03/2024	TURF STAR - WESTERN	TORO WORKMAN	Other Equipment/Maintenance Buildings	\$ 1,036.35
106594	4/03/2024	US BANK-CAL CARD	District Cal-Card purchases	Special Department Expense	\$ 73,111.27
106595	4/03/2024	VENTURA DJ'S	Monthly DJ Services Alt Rec Dance	Professional Services	\$ 200.00
106596	4/03/2024	WALTERS WHOLESALE ELECTRIC	SV-Electrical Supplies	Maintenance - Other Buildings District	\$ 101.62
106597	4/03/2024	WASTE MANAGEMENT	Refuse Disposal	Refuse Disposal	\$ 695.14
4-209	4/04/2024	FRANCO POSTALIA	Postage purchase- downloaded 4/4/24	Postage & Express Mail	\$ 100.00
106598	4/11/2024	ARDALAN CONSTRUCTION	ASG4_CONTINGENCY	Grants- Arroyo Simi Phase 4 Construction	\$ 92,129.24
106599	4/11/2024	AT & T	Garden Grove ASC Internet Service	Utilities Phone/Internet	\$ 85.60
106600	4/11/2024	AT & T	Strathearn Internet Service	Utilities Phone/Internet	\$ 117.70
106601	4/11/2024	AT & T	Internet Fiber Connection	Utilities Phone/Internet	\$ 838.74
106602	4/11/2024	AT & T	District Telephone Service	Utilities Phone/Internet Sinaloa Golf Course	\$ 9.67
106603	4/11/2024	BREAKTHROUGH SPORTS LLC	Basketball Instructor	Instructor Fees	\$ 892.50
106604	4/11/2024	BRINKS INC	Weekly deposit pick up	Bank/Credit Card Fees	\$ 944.74
106605	4/11/2024	SUZANNE BROCKHAUS	REFIT Instruction	Instructor Fees	\$ 196.00
106606	4/11/2024	EILEEN COHEN	Strength Building Instructor	Instructor Fees	\$ 200.90
106607	4/11/2024	CREW PROTECTION	Security Company Security Company	Professional & Special Services OPCC	\$ 455.00
106608	4/11/2024	CUSTOMER REFUND	Malia Orwat-Refund for ASC	Refunds Payable	\$ 500.00
106609	4/11/2024	DELTA ELEVATOR	Activity Ctr Service	Contract Services Buildings District	\$ 262.03
106610	4/11/2024	DEX COMM	After Hours Answering Service	Utilities Phone/Internet	\$ 388.00
106611	4/11/2024	DOWNTOWN FORD	2- FORD F-550 TRUCKS	Capital Equipment	\$ 65,795.69
106612	4/11/2024	ALPINE FISHERY	RSCP Fishing Derby	Maintenance - Other Rancho Simi Community Park	\$ 4,468.13
106613	4/11/2024	BITA ESFANDIAN	Yoga Instructor	Instructor Fees	\$ 1,122.00
106614	4/11/2024	RICK FIELDS-RLF PUBLISHING	2024 Spring Activity Guide	Marketing	\$ 26,560.00
106615	4/11/2024	GARY GOSSETT	SV Pickleball Instructor	Instructor Fees	\$ 3,370.50
106616	4/11/2024	BRANDI MICHEL	Odyssey of the Mind Instructor	Instructor Fees	\$ 357.00
106617	4/11/2024	NAPA AUTO PARTS	SV Parts & Supplies	Automotive Equipment/Maintenance	\$ 1,333.71
106618	4/11/2024	O'REILLY AUTO PARTS	SV/OP Auto Maint	Automotive Equipment/Maintenance	\$ 618.63
106619	4/11/2024	ORKIN	SV/OP Pest Control	Contract Services Buildings District	\$ 1,310.43
106620	4/11/2024	PRUDENTIAL OVERALL SUPPLY	SV & OP Maint Uniforms	Supplies - Uniform Allowance District	\$ 727.24
106621	4/11/2024	READY REFRESH	Drinking Water for Activity Center	Supplies District	\$ 1,025.10
106622	4/11/2024	RGSE INC	Deerhill Pickleball Structural	Maintenance - Other Grounds District	\$ 3,500.00
106623	4/11/2024	SIMI VALLEY UNIFIED SCHOOL DST	Ground & Classroom leases	Rents & Leases - Real Property	\$ 43,234.89
106624	4/11/2024	SOUTHERN CALIFORNIA EDISON	Electricity usage	Utilities Electric District	\$ 21,420.97
106625	4/11/2024	SOUTHERN CALIFORNIA EDISON	Electricity usage	Utilities Electric District	\$ 18,202.07
106626	4/11/2024	SOUTHERN CALIFORNIA GAS CO	Gas usage Gas usage Gas usage	Utilities Gas District	\$ 746.06
106627	4/11/2024	SPECTRUM ENTERPRISES	Fiber Internet SHGC	Utilities Phone/Internet	\$ 371.95
106628	4/11/2024	TRIUNFO WATER & SANITATION DISTRICT	Water usage	Utilities Water District	\$ 6,136.38
106629	4/11/2024	VENTURA COUNTY-AIR POLLUTION CONTROL DIST	PERMIT FOR RSCP POOL	Pool Equipment/Maintenance Buildings	\$ 705.00
106630	4/11/2024	WESTERN NRG INC	Computer Support	Professional & Special Services	\$ 497.00
106631	4/11/2024	XEROX FINANCIAL SERVICES	Copier lease	Rents & Leases - Equipment	\$ 393.02
106632	4/11/2024	YAMAHA MOTOR FINANCE CORP	SHGC carts lease	Rents & Leases - Equipment	\$ 10,709.84
1-214	4/11/2024	SHELL PAYMENT CENTER	District Gas Purchases	Supplies - Gasoline, Oil Fleet District	\$ 19,950.30
1-215	4/11/2024	ITS- INTEGRATED TELEMAGEMENT SERVICES	On-Line Payment	Utilities Phone/Internet	\$ 1,657.68
1-213	4/15/2024	CALIFORNIA FRANCHISE TAX BOARD	March 2024 pre-payment of GC sales tax	Sales Tax Payable	\$ 1,333.42
				Total:	483,667.73



4201 Guardian St., Simi Valley, CA 93063 - (805) 584-4400

PAYROLL CHECK REGISTER – 04/05/2024

Presented to the Board of Directors

Prepared by:

Tracy Heminuk

ADP Check Register - PR 04/05/24

Job Title Description	NetPay	AutoDep	File #
Accountant	0.00	2,500.33	256008
Accountant-Payroll	0.00	2,252.23	103555
Accounting Specialist	0.00	2,118.76	197655
Administrative Assistant III	0.00	1,985.25	108416
Administrative Assistant IV	0.00	898.77	100957
Administrative Assistant IV	0.00	496.84	160069
Administrative Assistant V	0.00	1,106.74	103279
Administrative Assistant VI	0.00	1,095.53	255843
Administrative Assistant VI	0.00	822.99	104897
Administrative Assistant VI	0.00	458.94	107074
Administrative Assistant VI	0.00	516.57	109024
Administrative Secretary	0.00	2,142.91	101779
Administrative Secretary	0.00	2,027.26	105660
Administrative Specialist	0.00	1,948.23	197643
Adult Softball Umpire	0.00	201.26	159889
Adult Softball Umpire	0.00	258.58	105548
Adult Softball Umpire	0.00	471.95	106044
Adult Sports Official	0.00	161.61	255874
Adult Sports Official	0.00	355.55	160313
Assistant Director	0.00	600.12	160006
Assistant Director	0.00	937.84	255829
Assistant Director	0.00	777.08	255871
Assistant Director	0.00	833.83	255828
Assistant Golf Course Superintendent	0.00	2,430.98	101232
Assistant Golf Course Superintendent	0.00	1,416.19	255747
Assistant Pool Manager	0.00	373.32	255765
Assistant Pool Manager	0.00	99.84	255795
Assistant Pool Manager	0.00	652.75	197729
Assistant Pool Manager	0.00	206.77	255776
Assistant Pool Manager	0.00	497.77	197724
Assistant Site Director	0.00	945.50	197796
Assistant Site Director	946.14	0.00	197750
Assistant Site Director	0.00	1,034.62	197666
Assistant Site Director	0.00	713.10	197621
Assistant Site Director	0.00	918.36	160334
Bldgs. Maint. Worker II - Cust	0.00	2,523.43	103181
Bldgs. Maint. Worker II - Cust	0.00	2,125.70	104685
Bldgs. Maint. Worker II - Mech	0.00	2,061.03	108393
Bldgs. Specialist - Electrician	0.00	2,366.38	160026
Bldgs. Specialist - Mechanic	0.00	2,679.48	107332
Bldgs. Specialist - Utility	0.00	301.87	159926
Bldgs. Specialist - Utility	0.00	2,662.74	103556
Bldgs. Specialist - Utility	0.00	1,964.19	105838
Board of Director	0.00	196.00	106240
Buildings Maintenance Worker I	0.00	2,010.11	100921
Buildings Maintenance Worker I	0.00	1,797.80	255834

ADP Check Register - PR 04/05/24

Job Title Description	NetPay	AutoDep	File #
Buildings Maintenance Worker I	0.00	2,265.07	160120
Buildings Maintenance Worker II	0.00	2,152.19	164645
Buildings Specialist - Pools & Water Features	0.00	1,925.82	170001
Computer Support Specialist	0.00	2,707.53	101054
Crew Leader	0.00	2,129.14	100864
Crew Leader	0.00	2,003.14	101292
Crew Leader	0.00	2,370.68	101805
Crew Leader	0.00	2,142.96	105217
Crew Leader	0.00	2,649.34	105445
Crew Leader	0.00	2,107.39	107478
Crew Leader - Heavy Equipment	0.00	1,674.12	108379
Crew Leader - Irrigation	0.00	2,421.54	159977
Crew Leader-Buildings Maint.	142.17	0.00	103430
Customer Service Representative	0.00	2,127.07	106354
Customer Service Representative	0.00	2,101.01	108198
Director of Administration	0.00	4,454.78	106987
Director of Planning & Maintenance	0.00	4,230.24	105972
Director of Recreation	0.00	4,249.91	197748
District Manager	0.00	6,273.61	160284
Executive Assistant	0.00	2,375.85	170010
Golf Assistant I	0.00	821.71	197691
Golf Assistant I	0.00	789.65	255853
Golf Assistant I	0.00	433.14	197784
Golf Assistant I	0.00	476.51	197820
Golf Assistant I	14.78	0.00	256018
Golf Assistant I	0.00	217.95	197787
Golf Assistant I	0.00	465.44	255988
Golf Assistant I	0.00	523.89	255849
Golf Assistant I	0.00	214.24	255806
Golf Assistant I	0.00	155.14	255996
Golf Assistant I	0.00	537.07	255877
Golf Assistant I	0.00	461.75	256003
Golf Assistant I	0.00	583.78	255827
Golf Assistant I	0.00	783.25	255950
Golf Assistant II	0.00	577.79	197649
Golf Assistant II	0.00	435.66	101300
Golf Assistant II	0.00	671.27	255870
Golf Assistant II	0.00	831.95	256004
Golf Assistant II	0.00	398.55	255848
Golf Assistant II	0.00	255.29	010288
Golf Assistant II	0.00	470.98	197799
Golf Assistant II	0.00	685.05	197792
Golf Assistant II	0.00	16.02	160246
Golf Assistant II	0.00	879.06	255991
Golf Assistant II	0.00	283.56	255975
Golf Assistant II	0.00	533.78	160217

ADP Check Register - PR 04/05/24

Job Title Description	NetPay	AutoDep	File #
Golf Assistant II	0.00	400.57	255999
Golf Assistant II	0.00	865.61	255997
Golf Assistant II	0.00	498.46	255989
Golf Course Assistant	0.00	553.54	255899
Golf Course Manager - Head Gol	0.00	3,883.86	107370
Golf Professional	0.00	1,199.51	160118
Golf Professional	0.00	1,035.78	255881
Golf Professional	0.00	223.86	256017
Golf Professional	0.00	779.36	109443
Golf Specialist	0.00	944.46	159929
Groundskeeper I	0.00	1,765.35	255757
Groundskeeper I	0.00	1,699.23	159885
Groundskeeper I	0.00	2,286.42	159944
Groundskeeper I	0.00	1,383.26	197651
Groundskeeper I	0.00	1,432.01	159874
Groundskeeper I	0.00	1,946.65	197653
Groundskeeper I	0.00	1,875.15	197647
Groundskeeper I	0.00	2,029.40	160126
Groundskeeper I	0.00	1,653.73	255832
Groundskeeper I	0.00	323.28	105163
Groundskeeper I	0.00	2,310.69	159871
Groundskeeper I	0.00	1,846.34	197652
Groundskeeper I	0.00	1,975.99	105499
Groundskeeper I	0.00	184.70	105485
Groundskeeper I	0.00	2,244.26	105493
Groundskeeper I	0.00	2,168.92	159914
Groundskeeper I	0.00	1,639.24	197642
Groundskeeper II	0.00	2,685.41	100389
Groundskeeper II	0.00	2,057.52	101319
Groundskeeper II	0.00	1,957.01	101343
Groundskeeper II	0.00	2,478.86	105839
Groundskeeper II	0.00	2,236.97	106450
Groundskeeper II	0.00	2,633.89	107837
Groundskeeper II	0.00	2,063.83	109223
Head Golf Pro	0.00	2,991.70	197755
Human Resources Coordinator	0.00	2,807.12	170000
Landscape Designer	0.00	2,882.32	101970
Landscape Designer	0.00	2,833.01	102592
Landscape Designer	0.00	2,440.81	160071
Lifeguard	0.00	732.58	255773
Lifeguard	0.00	388.55	255931
Lifeguard	0.00	341.09	255771
Lifeguard	0.00	123.28	255778
Lifeguard	0.00	44.05	255824
Lifeguard	0.00	84.13	255797
Lifeguard	0.00	108.15	255780

ADP Check Register - PR 04/05/24

Job Title Description	NetPay	AutoDep	File #
Lifeguard	0.00	392.60	255774
Lifeguard	0.00	37.82	197764
Lifeguard	0.00	248.36	255901
Lifeguard	0.00	0.00	255936
Lifeguard	0.00	260.37	255903
Lifeguard	0.00	164.24	255782
Lifeguard	0.00	20.03	255908
Lifeguard	0.00	505.48	255779
Lifeguard	0.00	74.57	255890
Lifeguard	0.00	328.48	255889
Lifeguard	0.00	47.10	255951
Lifeguard	0.00	139.73	255799
Lifeguard	0.00	82.18	255788
Lifeguard	0.00	110.96	255784
Lifeguard	0.00	197.49	197726
Lifeguard	0.00	15.71	255885
Lifeguard	0.00	164.25	255905
Lifeguard	0.00	92.13	255939
Maintenance Worker III - PT	0.00	614.45	255851
Maintenance Worker III - PT	0.00	448.63	255958
Maintenance Worker III - PT	0.00	137.38	255933
Maintenance Worker III - PT	0.00	204.94	255875
Maintenance Worker III - PT	0.00	936.95	107180
Maintenance Worker III - PT	0.00	43.17	255969
Maintenance Worker IV - PT	0.00	1,007.96	255809
Maintenance Worker IV - PT	0.00	1,068.25	255830
Maintenance Worker IV - PT	0.00	498.62	197662
Maintenance Worker IV - PT	0.00	556.86	101131
Maintenance Worker IV - PT	869.50	0.00	197814
Maintenance Worker IV - PT	0.00	1,318.53	255822
Maintenance Worker IV - PT	0.00	962.40	101339
Maintenance Worker IV - PT	0.00	772.74	197813
Maintenance Worker IV - PT	0.00	260.43	256015
Maintenance Worker IV - PT	0.00	989.00	255861
Maintenance Worker IV - PT	0.00	1,145.54	255912
Maintenance Worker IV - PT	0.00	1,154.13	255895
Maintenance Worker IV - PT	0.00	1,061.63	105086
Maintenance Worker IV - PT	0.00	1,267.95	105438
Maintenance Worker IV - PT	0.00	1,138.87	105679
Maintenance Worker IV - PT	0.00	1,020.88	255956
Maintenance Worker IV - PT	0.00	1,256.73	105897
Maintenance Worker IV - PT	0.00	883.60	160262
Maintenance Worker IV - PT	0.00	1,323.82	157091
Maintenance Worker IV - PT	0.00	975.16	197762
Maintenance Worker IV - PT	0.00	1,154.11	255879
Maintenance Worker IV - PT	945.54	0.00	255893

ADP Check Register - PR 04/05/24

Job Title Description	NetPay	AutoDep	File #
Maintenance Worker IV - PT	0.00	1,293.44	159876
Maintenance Worker V	0.00	1,283.33	255844
Marketing & Community Outreach	0.00	2,976.61	105212
Mechanic - Golf Courses	0.00	1,893.85	103331
Mechanic - Golf Courses	0.00	694.86	160135
Museum Director	0.00	0.00	255965
Park Ranger	0.00	2,345.93	197654
Park Ranger	0.00	1,942.51	197656
Park Ranger II	0.00	132.24	160296
Park Ranger II	0.00	578.32	197577
Park Ranger II	0.00	491.78	197756
Park Ranger II	0.00	775.47	160294
Park Ranger II	0.00	0.00	197566
Park Ranger II	0.00	90.87	197633
Part-time Computer Technician	0.00	1,178.07	160332
Part-time Recreation Coordinat	0.00	816.52	104824
Pool Manager	0.00	612.38	197736
Pool Manager	0.00	1,407.25	197590
Rec Attendant	0.00	136.69	255986
Rec Attendant	0.00	125.60	255767
Rec Attendant	0.00	243.80	255963
Rec Attendant	0.00	254.89	255878
Rec Attendant	0.00	299.23	255876
Rec Attendant	0.00	0.00	255898
Recreation Aide	0.00	738.36	255945
Recreation Aide	0.00	413.72	256011
Recreation Aide	0.00	599.66	255943
Recreation Aide	0.00	173.63	255957
Recreation Aide	0.00	136.67	255982
Recreation Aide	0.00	332.46	255882
Recreation Aide	0.00	538.97	255923
Recreation Aide	0.00	616.13	256007
Recreation Aide	0.00	81.26	255981
Recreation Aide	0.00	288.12	255836
Recreation Aide	0.00	487.60	255942
Recreation Aide	0.00	192.08	256016
Recreation Aide	0.00	254.87	256001
Recreation Aide	424.21	4.29	255967
Recreation Aide	0.00	302.90	255979
Recreation Aide	0.00	540.38	255960
Recreation Aide	0.00	359.70	255916
Recreation Aide	0.00	29.54	255914
Recreation Aide	0.00	420.42	255868
Recreation Aide	0.00	491.29	255980
Recreation Aide	0.00	476.53	255992
Recreation Aide	0.00	427.86	255891

ADP Check Register - PR 04/05/24

Job Title Description	NetPay	AutoDep	File #
Recreation Aide	0.00	709.18	255897
Recreation Assistant	0.00	839.26	197644
Recreation Coordinator	0.00	1,993.88	110802
Recreation Coordinator	0.00	2,355.95	255846
Recreation Coordinator	0.00	861.77	160124
Recreation Coordinator	0.00	2,460.78	105146
Recreation Coordinator	0.00	561.13	155207
Recreation Coordinator	0.00	2,157.44	105277
Recreation Coordinator	0.00	2,351.92	205815
Recreation Coordinator	0.00	1,949.45	255786
Recreation Coordinator	0.00	2,637.94	197834
Recreation Counselor	766.81	0.00	255873
Recreation Counselor	0.00	579.41	220000
Recreation Counselor	0.00	428.61	197806
Recreation Counselor	0.00	41.41	197610
Recreation Counselor	0.00	588.12	255978
Recreation Counselor	0.00	915.59	255955
Recreation Counselor	0.00	0.00	197810
Recreation Counselor	0.00	616.93	255953
Recreation Counselor	0.00	482.76	255995
Recreation Counselor	0.00	719.51	256000
Recreation Counselor	0.00	708.91	255990
Recreation Counselor	0.00	71.42	101653
Recreation Counselor	0.00	352.50	255869
Recreation Counselor	0.00	698.67	255962
Recreation Counselor	0.00	621.34	255847
Recreation Counselor	0.00	70.64	255984
Recreation Counselor	0.00	773.62	255974
Recreation Counselor	0.00	54.94	255972
Recreation Counselor	0.00	574.13	255857
Recreation Counselor	0.00	0.00	255752
Recreation Counselor	0.00	345.39	255944
Recreation Counselor	0.00	443.51	255755
Recreation Counselor	0.00	829.93	197833
Recreation Counselor	0.00	758.67	197768
Recreation Counselor	0.00	272.38	255826
Recreation Counselor	0.00	774.21	160141
Recreation Counselor	0.00	743.98	197751
Recreation Counselor	0.00	746.37	255941
Recreation Counselor	0.00	886.26	255976
Recreation Counselor	0.00	542.63	255922
Recreation Counselor	0.00	598.64	256013
Recreation Counselor	0.00	675.02	197770
Recreation Counselor	0.00	0.00	197818
Recreation Counselor	0.00	663.05	255859
Recreation Counselor	0.00	602.67	255855

ADP Check Register - PR 04/05/24

Job Title Description	NetPay	AutoDep	File #
Recreation Counselor	0.00	845.17	255977
Recreation Counselor	0.00	457.72	159850
Recreation Counselor	0.00	556.23	255761
Recreation Counselor	0.00	749.05	197823
Recreation Counselor	0.00	534.80	255925
Recreation Counselor	0.00	484.69	255833
Recreation Counselor	0.00	846.41	255860
Recreation Counselor	0.00	278.66	255917
Recreation Counselor	0.00	652.61	255948
Recreation Counselor	0.00	47.10	256010
Recreation Counselor	0.00	683.19	159966
Recreation Counselor	0.00	581.12	256012
Recreation Counselor	0.00	329.70	255959
Recreation Counselor	0.00	859.36	197712
Recreation Counselor	0.00	431.20	160073
Recreation Counselor	0.00	329.68	256005
Recreation Counselor	0.00	408.06	160017
Recreation Counselor	0.00	623.75	255966
Recreation Counselor	0.00	637.49	255835
Recreation Counselor	0.00	570.51	255837
Recreation Counselor	0.00	592.81	160140
Recreation Counselor	0.00	800.87	197779
Recreation Counselor	0.00	400.34	255909
Recreation Counselor	0.00	602.12	255949
Recreation Program Specialsit	0.00	2,472.61	108439
Recreation Program Specialsit	0.00	1,908.71	103733
Recreation Program Specialsit	0.00	1,993.67	197650
Recreation Specialist II - PT	0.00	235.30	100350
Recreation Specialist II - PT	0.00	728.63	255930
Recreation Specialist II - PT	0.00	211.95	101317
Recreation Specialist II - PT	0.00	192.32	159999
Recreation Specialist II - PT	0.00	290.44	104413
Recreation Specialist II - PT	0.00	231.56	197786
Recreation Specialist II - PT	0.00	62.79	197651
Recreation Specialist II - PT	0.00	172.27	159961
Recreation Specialist II - PT	0.00	785.20	109887
Recreation Supervisor II	0.00	2,860.05	100797
Recreation Supervisor II	0.00	3,127.46	104769
Recreation Supervisor II	0.00	2,849.46	255842
Senior Management Analyst	0.00	3,869.49	255751
Site Coordinator	0.00	58.88	256009
Site Director	0.00	1,164.36	108070
Site Director	0.00	862.81	255845
Site Director	0.00	1,208.68	255825
Site Director	0.00	1,132.64	103435
Site Director	0.00	1,454.19	153736

ADP Check Register - PR 04/05/24

Job Title Description	NetPay	AutoDep	File #
Site Director	0.00	0.00	197767
Site Director	0.00	1,403.15	160200
Site Director	0.00	1,229.05	197819
Site Director	0.00	917.54	160149
Site Director	0.00	965.39	197601
Site Director	0.00	1,394.96	107889
Specialist Instructor	0.00	509.08	160282
Specialist Instructor	0.00	2,381.98	104826
Specialist Instructor	0.00	683.86	102930
Specialist Instructor	0.00	923.46	108384
Specialist Instructor	0.00	32.59	109875
Sports Official	0.00	290.90	101166
Sports Official	0.00	258.58	101431
Sports Official	0.00	0.00	101279
Sr. Maint. Supv. - Bldgs.	0.00	2,796.56	105666
Sr. Maint. Supv. - Grounds	0.00	3,706.27	102935
Sr. Maint. Supv. - Grounds	0.00	2,672.43	105042
Sr. Maint. Supv. - Grounds	0.00	3,152.27	105780
Sr. Maintenance Supervisor - S	0.00	3,253.07	103371
Sr. Park Ranger	0.00	2,690.74	197565
Weekend Lead Person	0.00	1,919.40	197648
Youth Sports Referee	0.00	219.79	255968
Youth Sports Referee	0.00	129.52	255852
Youth Sports Referee	0.00	263.04	160307
Grand Totals			
Total	4,109.15	352,444.85	
Count		346	

**RANCHO SIMI RECREATION AND PARK DISTRICT
INTEROFFICE MEMORANDUM**

DATE: May 1, 2024

TO: District Manager

FROM: Director of Planning and Maintenance

SUBJECT: Approval of Notice of Completion and Final Acceptance for the Parking Lot Renovation Projects for Rancho Madera Community Park and R.P. Strathearn Historical Park & Museum


At its meeting of November 15, 2023, the Board of Directors awarded a contract to Universal Asphalt Co., Inc. of Santa Fe Springs, CA in the amount of \$245,000 for the Parking Lot Renovation Projects for Rancho Madera Community Park and R.P. Strathearn Historical Park & Museum.

The work at Rancho Madera Community Park included the removal and replacement of the degraded asphalt pavement surface in the ballfield (upper) parking lot area and partial asphalt removal and replacement in the main (lower) parking lot area. The lower parking lot also received two coats of slurry sealant over the entire parking lot surface prior to restriping. The parking lot at Strathearn Historical Park received two coats of slurry sealant prior to restriping.

The project was completed by Universal Asphalt on April 19, 2024. The Contractor has fulfilled all contractual obligations. No Change Orders were written for the project. The final cost of the contract is therefore \$245,000.

Board Action Requested:

That the Board of Directors accept the work as complete for the Parking Lot Renovation Projects at Rancho Madera Community Park and R.P. Strathearn Historical Park & Museum and authorize the final payment.



Wayne Nakaoka
Director of Planning and Maintenance

RANCHO SIMI RECREATION AND PARK DISTRICT
4201 Guardian St.
Simi Valley, California 93063

NOTICE OF ACCEPTANCE

Notice is hereby given that on May 1, 2024 the Rancho Simi Recreation and Park District, organized and existing under Division 5, Chapter 4 of the California Public Resources Code, accepted the Parking Lot Renovation Projects for Rancho Madera Community Park and R.P. Strathearn Historical Park & Museum from Universal Asphalt Co., Inc., 10610 So. Painter Ave., Santa Fe Springs, CA 90670 of the sites commonly known as Rancho Madera Community Park, 556 N. Lake Park Drive, Simi Valley, CA 93065 and R.P. Strathearn Historical Park & Museum, 137 Strathearn Place, Simi Valley, CA 93065 in the County of Ventura, State of California, as more fully described in Exhibits "A", attached hereto and by this reference made a part thereof.

Dated: May 1, 2024

Rancho Simi Recreation and Park District

By: _____
Elaine Freeman, Chair
Board of Directors

RECORDING REQUESTED BY

RANCHO SIMI RECREATION
AND PARK DISTRICT

AND WHEN RECORDED MAIL TO

RANCHO SIMI RECREATION
AND PARK DISTRICT
ATTN: Wayne Nakaoka
4201 Guardian St.
Simi Valley, California 93063

Free recording pursuant to Government Code Section 6103

NOTICE OF COMPLETION

Notice is hereby given that:

1. The undersigned is owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is: RANCHO SIMI RECREATION AND PARK DISTRICT
3. The full address of the undersigned is: 4201 Guardian St., Simi Valley, California 93063
4. The nature of the title of the undersigned is: In fee.
5. The full names and full addresses of all persons and entities, if any, who hold title with the undersigned are:

<u>NAMES</u>	<u>ADDRESSES</u>
None	
6. The names of the predecessors in interest of the undersigned, if the property was transferred subsequent to the commencement of the work of improvement herein referred to:

<u>NAMES</u>	<u>ADDRESSES</u>
None	
7. A work of improvement consisting of the Parking Lot Renovation Projects for Rancho Madera Community Park and R.P. Strathearn Historical Park & Museum were completed on April 19, 2024.
8. The name of the contractor for such work of improvement was Universal Asphalt Co., Inc., 10610 So. Painter Ave., Santa Fe Springs, CA 90670.
9. The properties on which said works of improvement were completed are in the City of Simi Valley, County of Ventura, State of California, and is described as follows: Rancho Madera Community Park, 556 N. Lake Park Drive, Simi Valley, CA 93065 and R.P. Strathearn Historical Park & Museum, 137 Strathearn Place, Simi Valley, CA 93065 as more fully described in Exhibits "A", attached hereto and by this reference made a part thereof.
10. The street address of said property is (see No. 9 above).

Dated: May 1, 2024

Rancho Simi Recreation and Park District

By: _____
Elaine Freeman, Chair, Board of Directors

Verification for NON-INDIVIDUAL owner: I, the undersigned, declare under penalty of perjury under the laws of the state of California that I am the Chairman of the Board of Directors of the owner of the aforesaid interest or estate in the property described in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

May 1, 2024, Simi Valley, California

Elaine Freeman, Chair, Board of Directors

Assessors Parcel Numbers: 580-080-355, 580-080-360 and 579-050-455, 580-020-200

EXHIBIT "A"

RANCHO MADERA COMMUNITY PARK

Legal Description

That portion of Parcel 4 of Parcel Map L.D.-S 217 in the City of Simi Valley, County of Ventura, State of California, as shown on Map filed in Book 37, Pages 6 to 9 inclusive, of Parcel Maps, in the Office of the County Recorder of said County, described as follows:

Commencing at the southwesterly terminus of that certain course having a bearing and length of North 77°52'43" East 3799.60 feet in the centerline of Olsen Road as shown on said map; thence along said centerline, North 77°52'43" East 1601.35 feet; thence South 7°17'44" East 1121.82 feet to the beginning of a tangent curve concave westerly and having a radius of 1200.00 feet; thence southerly along said curve through a central angle of 16°08'43" a distance of 338.15 feet; thence tangent to said curve south 8°50'59" west 349.89 feet to the beginning of a tangent curve concave easterly and having a radius of 1000.00 feet; thence southerly along said last mentioned curve through a central angle of 31°13'25" a distance of 544.96 feet; thence radial to said last mentioned curve North 67°37'34" East 50.00 feet to the true point of beginning, said point also being the beginning of a non-tangent curve concave easterly having a radius of 950.00 feet and being concentric with said 1000.00 foot radius curve as hereinabove described, a radial line of said curve to said beginning bears South 67°37'34" West; thence

- 1st: Northerly along said 950.00 foot radius curve through a central angle of 2°19'44" a distance of 38.61 feet to the beginning of a non-tangent curve concave northwesterly and having a radius of 59.00 feet, a radial line of said last mentioned curve to said beginning bears South 21°40'10" East; thence
- 2nd: Northeasterly and northerly along said last mentioned curve through a central angle of 82°54'23" a distance of 85.37 feet; thence normal to said last mentioned curve
- 3rd: North 75°25'27" East 36.96 feet to the beginning of a tangent curve concave northwesterly and having a radius of 75.00 feet; thence
- 4th: Northeasterly along said last mentioned curve through a central angle of 19°40'00" a distance of 25.74 feet to the beginning of a reverse curve concave southeasterly and having a radius of 45.00 feet; thence
- 5th: Northeasterly along said last mentioned curve through a central angle of 19°40'00" a distance of 15.45 feet; thence tangent to said last mentioned curve
- 6th: North 75°25'27" East 43.98 feet to the beginning of a tangent curve concave northwesterly and having a radius of 525.00 feet; thence
- 7th: Northeasterly along said last mentioned curve through a central angle of 23°54'55" a distance of 219.14 feet to the beginning of a reverse curve concave southeasterly and having a radius of 475.00 feet; thence
- 8th: Northeasterly along said last mentioned curve through a central angle of

- 17°42'44" a distance of 146.84 feet; thence tangent to said last mentioned curve
- 9th: North 69°13'16" East 192.60 feet; thence
- 10th: South 22°38'52" East 833.37 feet to the beginning of a non-tangent curve concave southeasterly and having a radius of 575.00 feet, a radial line of said last mentioned curve to said beginning bears North 22°00'06" West; thence
- 11th: Southwesterly along said last mentioned curve through a central angle of 20°02'12" a distance of 201.08 feet; thence tangent to said last mentioned curve
- 12th: South 47°57'42" West 154.25 feet to the beginning of a tangent curve concave northwesterly and having a radius of 475.00 feet; thence
- 13th: Southwesterly and westerly along said last mentioned curve through a central angle of 37°44'01" a distance of 312.83 feet; thence tangent to said last mentioned curve
- 14th: South 85°41'44" West 8.63 feet to the beginning of a tangent curve concave northerly and having a radius of 45.00 feet; thence
- 15th: Westerly along said last mentioned curve through a central angle 19°40'00" a distance of 15.45 feet to the beginning of a reverse curve concave southerly and having a radius of 75.00 feet; thence
- 16th: Westerly along said last mentioned curve through a central angle 19°40'00" a distance of 25.74 feet; thence tangent to said last mentioned curve
- 17th: South 85°41'44" West 33.49 feet to the beginning of a non-tangent curve concave southwesterly and having a radius of 59.00 feet, a radial line of said last mentioned curve to said beginning bears North 85°41'44" East; thence
- 18th: Northerly, northwesterly and westerly along said last mentioned curve through a central angle of 93 21'23" a distance of 96.13 feet to the beginning of a non-tangent curve concave southwesterly and having a radius of 1050.00 feet, a radial line of said last mentioned curve to said beginning bears North 80°43'46" East; thence
- 19th: Northerly along said last mentioned curve through a central angle 13°06'12" a distance of 240.13 feet; thence tangent to said last mentioned curve
- 20th: North 22°22'26" West 468.44 feet to the true point of beginning.

Containing 15.00 acres.

Park Addition (9.86 Acres)

Lot 21 of Tract 3513-3, in the City of Simi Valley, County of Ventura, State of California, as per Map recorded in Book 102, Pages 16 through 27, of Miscellaneous Records (Maps) in the Office of the County Recorder of said County.

EXHIBIT "A"

ROBERT P. STRATHEARN HISTORICAL PARK AND MUSEUM

Legal Description

Parcel 1

Part of the Rancho Simi, in the County of Ventura, State of California, as per Map thereof recorded in the Office of the County Recorder of said Ventura County in Book 3, Page 7 of Maps, and described as follows:

Beginning at a point on the centerline of Tierra Rejada Road distant West 1163.67 feet from its intersection with the centerline of Los Angeles Avenue; thence,

North 20° 30' West 695 feet; thence,

West 290.65 feet; thence,

South 3° 40' East 652.33 feet; thence,

Along the centerline of Tierra Rejada Road 492.33 feet to the point of beginning.

All in Section 7, Township 2 North, Range 18, West.

Parcel 2

That portion of Parcel 3, in the City of Simi Valley, County of Ventura, State of California, as shown on Map filed in Book 4, Page 77 of Parcel Maps, Records of said County described as follows:

Parcel A

Beginning at the northwesterly corner of said Parcel 3, thence along the northerly line of said Parcel 3, South 89° 54' 40" East 236.03 feet; thence leaving said northerly line South 9° 42' 15" East 213.64 feet to the northeasterly line of Tierra Rejada Road (113.00 feet wide) as shown on said Parcel Map; thence along said northeasterly line North 52° 34' 40" West 1.00 foot to the beginning of a tangent curve, concave to the southwest, having a radius of 1459.00 feet; thence northwesterly along said curve through a central angle of 1° 02' 02", an arc

distance of 26.33 feet to the beginning of a nontangent curve concave to the southwest, having a radius of 1000.00 feet, a radial line to said point bears North $39^{\circ} 10' 33''$ East; thence northeasterly along said curve, through a central angle of $16^{\circ} 28' 37''$, an arc distance of 287.58 feet to the southwest corner of said Parcel 3, a radial line to said point bears North $22^{\circ} 54' 56''$ East; thence along the westerly line of said Parcel 3 North $5^{\circ} 24' 40''$ West 47.26 feet to the point of beginning.

Parcel B

An easement for storm drain and related purposes over that portion of said Parcel 3, described as follows:

Beginning at a point distant South $89^{\circ} 54' 40''$ East 206.97 feet from the northwest corner of said Parcel 3; thence South $13^{\circ} 18' 41''$ East 202.08 feet to the beginning of a nontangent curve concave to the southwest, having a radius of 1000.00 feet, a radial line to said point bears North $36^{\circ} 32' 58''$ East, said point being also in the northeasterly line of said Tierra Rejada Road (113.00 feet wide); thence northwesterly along said curve through a central angle of $0^{\circ} 09' 40''$, an arc distance of 4.10 feet to the beginning of a nontangent curve concave to the southwest, having a radius of 1000.00 feet, a radial line to said point bears North $39^{\circ} 12' 33''$ East; thence northwesterly along said curve through a central angle of $0^{\circ} 51' 12''$, an arc distance of 14.89 feet to a point, a radial line to said point bears North $38^{\circ} 21' 21''$ East; thence leaving northeasterly line of said Tierra Rejada Road North $9^{\circ} 42' 15''$ West 187.57 feet to the point of beginning.

**RANCHO SIMI RECREATION AND PARK DISTRICT
INTEROFFICE MEMORANDUM**

DATE: May 1, 2024

TO: District Manager

FROM: Director of Planning and Maintenance

SUBJECT: Approval of Notice of Completion and Final Acceptance for the Rancho Simi Community Park Pool Complex – Pool Deck Replacement Project

At its meeting of November 1, 2023, the Board of Directors awarded a contract to Condor, Inc. of El Monte, CA in the amount of \$1,497,000 for the Rancho Simi Community Park Pool Complex – Pool Deck Replacement Project. This project included the removal and replacement of the pool deck from the leading edge of the pool deck (cantilever deck) to ten feet back where it joins the existing pool deck slot drain. The remainder of the pool deck was resurfaced with a new slip-resistant cementitious coating, and new diving boards and platform stanchions were installed.

The project was completed by Condor, Inc. on March 29, 2024. The Contractor has fulfilled all contractual obligations. At the time of award of contract, the Board authorized an expenditure not to exceed \$150,000, if and when the need arose for extra work or modifications to the contract. One Change Order in the amount of \$94,934 was written for the project. The final cost of the contract is therefore \$1,591,934.

Board Action Requested:

That the Board of Directors accept the work as complete for the Rancho Simi Community Park Pool Complex – Pool Deck Replacement Project and authorize the final payment.



Wayne Nakaoka
Director of Planning and Maintenance

RANCHO SIMI RECREATION AND PARK DISTRICT
4201 Guardian St.
Simi Valley, California 93063

NOTICE OF ACCEPTANCE

Notice is hereby given that on May 1, 2024 the Rancho Simi Recreation and Park District, organized and existing under Division 5, Chapter 4 of the California Public Resources Code, accepted the Rancho Simi Community Park Pool Complex – Pool Deck Replacement Project from Condor, Inc., 3000 Durfee Ave., El Monte, CA 91732 of the site commonly known as the Rancho Simi Community Park Pool, 1765 Royal Avenue, Simi Valley, CA 93065, in the County of Ventura, State of California, as more fully described in Exhibit “A”, attached hereto and by this reference made a part thereof.

Dated: May 1, 2024

Rancho Simi Recreation and Park District

By: _____
Elaine Freeman, Chair
Board of Directors

RECORDING REQUESTED BY
RANCHO SIMI RECREATION
AND PARK DISTRICT

AND WHEN RECORDED MAIL TO
RANCHO SIMI RECREATION
AND PARK DISTRICT
ATTN: Wayne Nakaoka
4201 Guardian St.
Simi Valley, California 93063

Free recording pursuant to Government Code Section 6103

NOTICE OF COMPLETION

Notice is hereby given that:

1. The undersigned is owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is: RANCHO SIMI RECREATION AND PARK DISTRICT
3. The full address of the undersigned is: 4201 Guardian St., Simi Valley, California 93063
4. The nature of the title of the undersigned is: In fee.
5. The full names and full addresses of all persons and entities, if any, who hold title with the undersigned are:

<u>NAMES</u>	<u>ADDRESSES</u>
None	
6. The names of the predecessors in interest of the undersigned, if the property was transferred subsequent to the commencement of the work of improvement herein referred to:

<u>NAMES</u>	<u>ADDRESSES</u>
None	
7. A work of improvement consisting of the Rancho Simi Community Park Pool Complex – Pool Deck Replacement Project was completed on March 29, 2024.
8. The name of the contractor for such work of improvement was Condor, Inc., 3000 Durfee Ave., El Monte, CA 91732.
9. The property on which said work of improvement was completed is in the City of Simi Valley, County of Ventura, State of California, and is described as follows: Rancho Simi Community Park Pool, 1765 Royal Avenue, Simi Valley, CA 93065, County of Ventura, State of California, as more fully described in Exhibit "A", attached hereto and by this reference made a part thereof.
10. The street address of said property is (see No. 9 above).

Dated: May 1, 2024

Rancho Simi Recreation and Park District

By: _____
Elaine Freeman, Chair, Board of Directors

Verification for NON-INDIVIDUAL owner: I, the undersigned, declare under penalty of perjury under the laws of the state of California that I am the Chairman of the Board of Directors of the owner of the aforesaid interest or estate in the property described in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

May 1, 2024, Simi Valley, California

Elaine Freeman, Chair, Board of Directors

Assessors Parcel Number: 632-0-140-250

EXHIBIT "A"

RANCHO SIMI COMMUNITY PARK POOL COMPLEX

Legal Description

Parcel 1:

Those portions of Lots 32 and 33 of the Cal. Mutual Benefit Colony of Chicago's Subdivision of the south one-half of Lot 9, Township 2 North, Range 18 West, Rancho Simi, in the City of Simi Valley, County of Ventura, State of California, as per map recorded in Book 3 Page 19 of Maps, in the Office of the County Recorder of said County, described as follows:

Beginning at a point in the center line of Royal Avenue at the southwest corner of said Lot 32; thence from said point of beginning along the westerly line of said Lot 32,

1st: North 632.28 feet to a point; thence parallel to the south lines of Lots 32 and 33,

2nd: East 566.78 feet to a point distant east 50 feet from the line common to Lots 32 and 33; thence parallel to the said common line,

3rd: South 632.28 feet to a point in the center line of Royal Avenue and the south line of Lot 32; thence along the center line of Royal Avenue and the south line of said Lots 32 and 33,

4th: West 566.78 feet to the point of beginning.

EXCEPT THE west 137 feet of said land as conveyed to Reginald James Webb and Zelma L. Webb, husband and wife, as joint tenants, in deed recorded July 15, 1952, as Document No. 15821 in Book 1077 Page 144 of Official Records.

Parcel 2:

The south 518 feet measured from the center line of Royal Avenue, 60 feet wide, of Lot 33, Cal. Mutual Benefit Colony of Chicago's Subdivision of the south one-half of Lot 9, Township 2 North, Range 18 West, Rancho Simi, in the City of Simi Valley, County of Ventura, State of California, as per map recorded in Book 3 Page 19 of Maps, in the Office of the County Recorder of said County.

RANCHO SIMI RECREATION AND PARK DISTRICT
Interoffice Memorandum

Date: May 1, 2024
To: District Manager
From: Director of Administration
Re: Presentation of the Full-Time Employee of the Month for April 2024 to
Lisa Strumlauf, Customer Service Representative

BACKGROUND

The Full-Time Employee of the Month for April 2024 is Lisa Strumlauf. Lisa is a Customer Service Representative with the Recreation Department. She has been with the District for twelve years, and this is her second Employee of the Month Award.

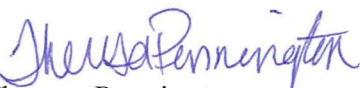


NOMINATION NARRATION

The person who submitted the nomination stated: Lisa has a very important job within the Park District, she commits to performing her everyday duties with excellence by working and communicating with the public. She is a liaison between the public and employees, which is not an easy task when juggling multiple callers and visitors, but she handles it gracefully. Lisa has the knowledge to answer and educate District patrons regarding parks, trails, and other recreational programs and the ability to satisfy their inquiries by connecting them with the appropriate staff member. Lisa books facility reservations and enrolls customers in classes. Most public interactions are pleasant, but some can be difficult. Fortunately, Lisa knows how to manage the situation, and her professionalism shows as she has been doing this for many years. For these reasons and many more, I believe Lisa deserves this recognition!

BOARD ACTION

Lisa has been invited to attend the May 1, 2024 Board Meeting to receive a plaque from the Board Chair. She is also eligible for a day off with pay within the next 60 days.


Theresa Pennington
Director of Administration

RANCHO SIMI RECREATION AND PARK DISTRICT

INTEROFFICE MEMORANDUM

DATE: May 1, 2024
TO: District Manager
FROM: Director of Administration
SUBJECT: Presentation of the Part-Time Employee of the Month for April 2024 to Willem Shuster, Site Director

BACKGROUND

The Part-Time Employee of the Month for April 2024 is Willem Shuster. Willem is a Site Director in the Recreation Department. He has been with the District for ten years; this is his first employee of the month award.



NOMINATION NARRATION

The person who submitted the nomination stated: Willem started with the Park District as a Score Keeper, a Gym Attendant, and a Ball Diamond Attendant. He then moved to Madera After School Club and was eventually promoted twice: first, to Assistant Site Director at Madera, and later, Site Director at Garden Grove, where you will find him today. I'm sure all the parents would agree—Willem has been one of the best things to happen at Garden Grove! He is caring, welcoming, and has a tremendous amount of patience, which he displays daily. Children at Garden Grove After School Club absolutely love him as well as the staff.

Our After School Club employees are important because they work with some of our youngest participants, and how these kids view our staff is likewise important because it shows what we as a Park District do for the community. To have an employee, such as Willem, guide and motivate these youngsters to be good people is a defining contribution RSRPD offers.

Thank you, Willem, for all you and your staff do each day! You deserve this recognition.

BOARD ACTION

Willem has been invited to attend the May 1, 2024, Board Meeting to receive a plaque and \$75.00 from the Board Chair.

A handwritten signature in blue ink that reads 'Theresa Pennington'. The signature is written in a cursive, flowing style.

Theresa Pennington
Director of Administration

**RANCHO SIMI RECREATION AND PARK DISTRICT
INTEROFFICE MEMORANDUM**

DATE: May 1, 2024
TO: District Manager
FROM: Director of Recreation
SUBJECT: Discussion and Consideration of Golf Fee Increases at Simi Hills and Sinaloa Golf Courses

BACKGROUND:

At their meeting on January 17, 2024, the Board of Directors considered options for engaging a professional consultant company to conduct an in-depth review of golf fees and rate structure, to perform a comprehensive competitive market analysis. They directed staff to develop a scope of work to be approved by the Board prior to issue.

At their meeting on March 6, 2024, the Board considered and approved the Scope of Work with modifications requested by Directors. Since the consultant process is anticipated to take several months before findings and recommendations are available, the Board asked staff to return to the Board prior to the end of April with the usual analysis and golf fee recommendations for potential implementation this season. Golf course staff regularly survey competition and solicit feedback from customers and members through formal and informal surveys and conduct analysis of other neighboring courses to evaluate programs and fees. Staff also participate in national, regional, and local PGA and club manager networks to stay educated on trends and operations of other similar facilities.

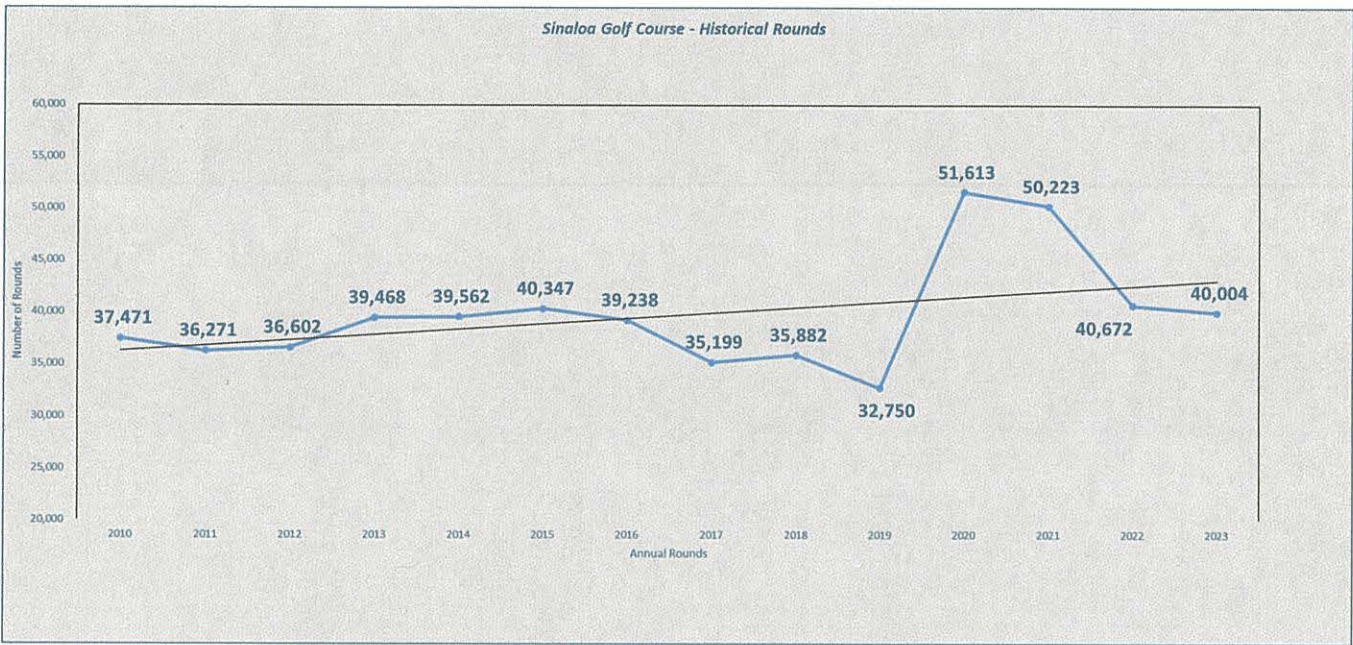
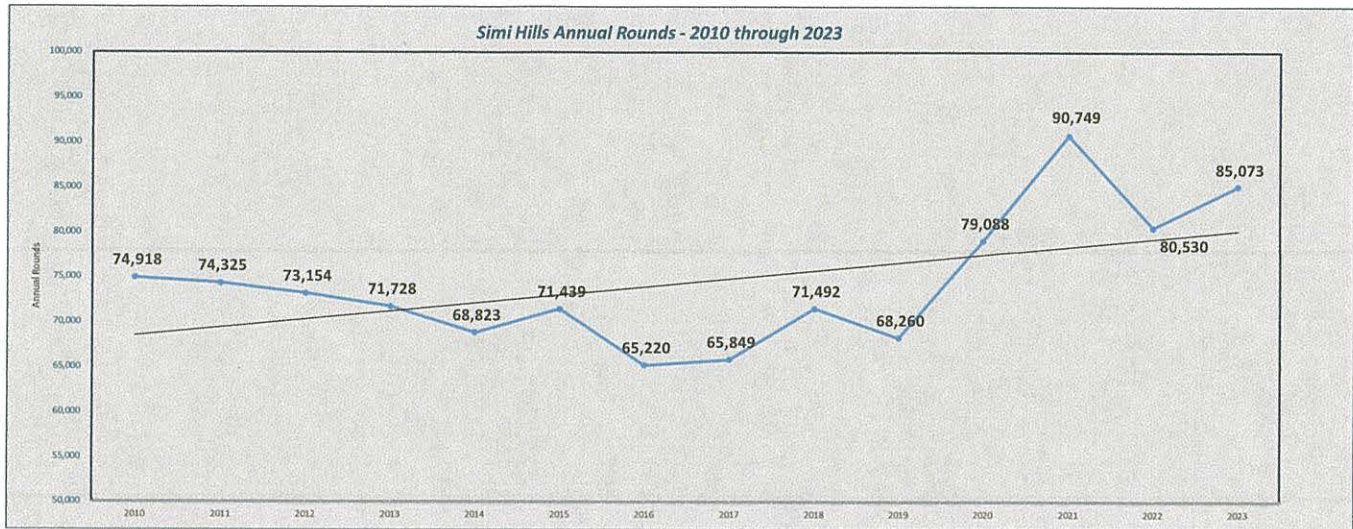
DISCUSSION:

Golf courses have varying rate structures, utilization levels and membership options. The chart below shows a summary of our main competitors' prime weekday and weekend rates including carts, senior rates including carts, driving range prices and rounds played. Golf fees in parentheses were in effect last year in May when we last surveyed them. The rounds shown are for the calendar year 2023. Many local courses did not implement fee increases in the past year. A few did increase fees, some dramatically. As discussed in prior years, most players do not pay the posted rates at Tierra Rejada and Los Robles, rather, they join their Arcis Prime membership and pay the discount rate below.

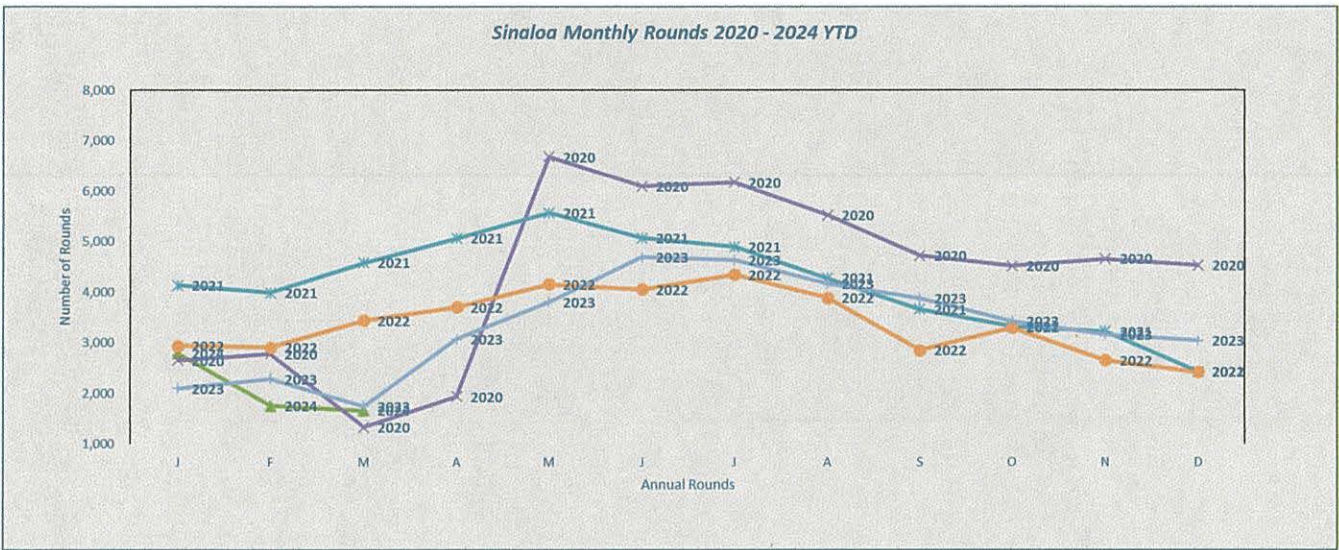
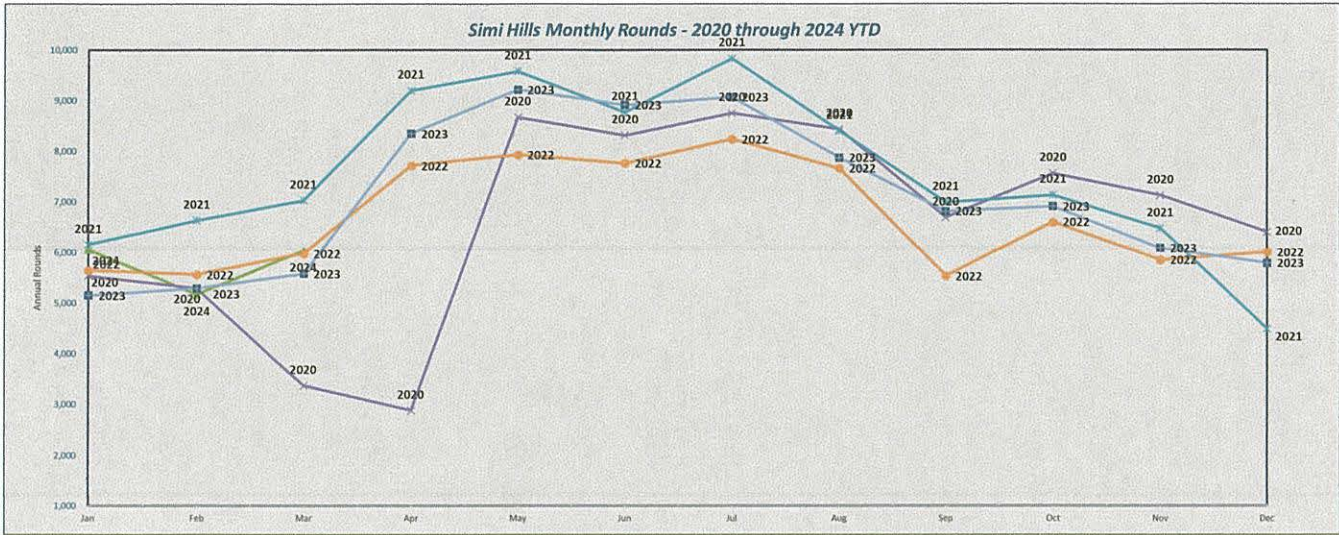
	Weekday	Weekend	Seniors	Range		Rounds
				# Balls	\$\$	
Tierra Rejada Arcis Prime \$89 / month	(\$68) \$72 \$48	(\$105) \$112 \$86	\$53	35 70 105	\$5 \$9 \$12	65,980
Rustic Canyon	(\$65) \$79	(\$90) \$104	\$69	30 60 90	\$7 \$10 \$14	64,000
Los Robles Arcis Prime \$89 / month	\$68 \$47	(\$85) \$88 \$73	\$55	35 70 105	\$6 \$9 \$12	78,733
Sterling Hills	(\$62) \$63	(\$77) \$78	---	33 66 99	\$5 \$10 \$15	62,271
Olivas Links	\$67	\$77	\$46	35 70 105	\$7 \$10 \$12	64,000
Simi Hills	\$57	(\$75) \$77	\$47	24 60 96	\$6 \$10 \$14	85,073
Griffith Park Wilson Harding	\$54	\$70		35 70 105	\$5 \$9 \$12	170,743 85,372 85,371
Buenaventura *	---	---	---	---		---
Sepulveda Encino Balboa	\$51	\$67	\$40	35 70 105	\$7 \$11 \$15	163,723 90,048 73,675
River Ridge Victoria Links Course Vineyards Course	\$56	\$66 \$71 \$66	\$46	35 70 105	\$8 \$13 \$16	112,111 61,661 50,450
Hansen Dam	\$49	\$65	\$40	35 70 105	\$7 \$11 \$15	88,847
Knollwood	\$52.50	\$63.75	\$37	35 -- 105	\$8 -- \$14	76,247
Westlake	(\$50) \$51	(\$60) \$62	\$44	35 70 105	\$7 \$11 \$13	75,000 est
Camarillo	(\$45) \$49	(\$60) \$62	\$45	35 70 105	\$3 \$6 \$10	65,000 est

* Buena is still closed due to storm damage in January 2023. No opening date has yet been determined.

The following two charts show the rounds recorded annually basis for the past several years for Simi Hills and Sinaloa Golf Courses. The results for Sinaloa show the demand from the COVID surge gradually receding. The results for Simi Hills are receding also but reflect the uptick in demand from Buena still being closed, which staff believe will subside gradually once Buena reopens. The COVID surge has proven to be somewhat more resilient than staff initially thought it would be, but the rounds numbers at courses further away from LA have relaxed to more normal, pre-covid levels. Staff believe both District courses will gradually return to more normal levels of play as well.



The charts on the following page show monthly rounds distribution over the past four years and 2024 year to date. The impact from Covid in 2020 and 2021 is apparent, and the trend lately back toward normal levels in 2022 and 2023 and carrying forward into this year. Attachment A also shows historical rounds by year and by month for review by the Board.



It is clear from these two charts that demand has returned to long-term normal levels at Sinaloa already. Simi Hills is still doing better than long term averages would typically indicate, but staff believes that rounds may continue to gradually decrease.

Attachment B of this report shows Green Fees and Cart Fees at Simi Hills and Sinaloa from 2017-2023. This also shows the revenue generated by month at the golf courses, and the ridership percentage that was tracked during these years at Simi Hills. Cart ridership continues to be trending towards historical highs, while overall revenues generated increased as well during the last 6 years as noted.

SUMMARY:

The constant trend of expenses rising at 3-5% annually would suggest that a fee increase in that range is rational. It is informative that most courses, notably the municipal properties, have increased rates modestly.

Staff believes a moderate fee increase in the range of cost of living (3%) is justified based on utilization and the competitive market. Tee sheets are starting to show weakness in bookings, especially in the

afternoons, so staff is not recommending an “across the board” approach. Staff believe the Prime times and Senior fees are able to withstand moderate increases, and the 18-hole cart fee could be increased by \$1, but recommend most other fees should remain unchanged.

Given the rounds trend at Sinaloa Golf Course, staff does not recommend a fee increase at this time.

FISCAL IMPACT:

Staff believe a moderate increase in golf revenue is appropriate to offset increases in operating expenses and to continue to build reserves for the upcoming capital projects. Staff believe a hybrid approach to increasing revenue is more effective due to the risk of rounds erosion.

With inflation running at around 3%, a target of 3% revenue increase is appropriate. A hybrid of moderate fee increases will accomplish this goal of increasing revenue without risking loss of market share. There is a pricing strategy as well to keep rounds at \$79 and under the \$80 threshold for the weekend and holiday rate that includes cart for the rest of the year and until the consultants rate review is completed. The board can take this into consideration and recommend a higher rate should they desire.

While it is notable that Simi Hills is recording more rounds than other Ventura County golf courses, our results are on par with the other LA County and LA City courses.

ALTERNATIVES:

Staff believes maximum revenue will be generated by keeping increases moderate thus maximizing rounds and ancillary revenues.

Draft rate schedules for both golf courses are included at the end of this report (Attachment C) and show staff’s recommendations. Some rates have more potential to withstand increases, while others are appropriately priced already and not recommended to be increased as much or at all. These proposed rates for Simi Hills represent an approximate 3% increase and a 5% increase. Staff believe Sinaloa is already properly priced.

Alternatives for discussion and consideration include:

Alternative 1 – Direct staff to implement an approximate 3% increase as proposed in the attached rate schedules and report back to the Board next year during the budget process with similar analysis and recommendations based on then current market conditions.

Alternative 2 - Direct staff to implement an approximate 5% increase as proposed in the attached rate schedules and report back to the Board next year during the budget process with similar analysis and recommendations based on then current market conditions.

Alternative 2 – Direct staff to implement a more aggressive fee adjustment.

Alternative 3 – Direct staff to implement a less aggressive fee adjustment.

Alternative 4 – Other direction.

RECOMMENDATION:

Staff recommends that the Board direct the District Manager to implement changes to golf fees and report back to the Board later in the year with analysis and recommendations from the consultant for consideration as part of next year's budget process.

Zach Miller

Zach Miller
Director of Recreation

ATTACHMENT A

Simi Hills Golf Course - Historical Rounds

Rounds - Calendar Year																Note - outlined cells indicate leap year.		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	3 year average	5 year average	10 year average
Jan	5,231	5,138	5,496	4,752	5,367	5,356	4,578	3,801	5,086	4,348	5,542	6,165	5,649	5,153	6,060	5,656	5,371	5,105
Feb	5,072	4,726	5,596	5,293	5,001	5,339	5,025	4,235	5,198	3,998	5,297	6,637	5,564	5,291	5,168	5,831	5,357	5,159
Mar	5,957	5,488	5,584	6,156	5,250	5,310	5,021	5,244	4,622	4,886	3,375	7,035	5,981	5,581	6,034	6,199	5,372	5,231
Apr	7,062	7,146	6,752	6,965	6,511	6,494	5,781	6,387	6,721	6,818	2,888	9,201	7,723	8,353		8,426	6,997	6,688
May	7,788	7,383	7,677	7,301	6,774	7,265	6,701	6,834	7,369	7,304	8,675	9,582	7,935	9,218		8,912	8,543	7,766
Jun	6,366	7,625	7,533	7,261	6,777	7,158	6,352	6,434	7,437	7,382	8,320	8,776	7,769	8,917		8,487	8,233	7,532
Jul	7,994	7,636	7,509	6,686	6,342	6,864	6,334	6,606	6,433	7,056	8,753	9,832	8,242	9,068		9,047	8,590	7,553
Aug	7,433	7,153	5,893	6,739	6,401	6,303	6,259	6,177	6,985	6,854	8,438	8,406	7,667	7,878		7,984	7,849	7,137
Sep	5,952	5,450	5,085	5,096	4,760	5,780	4,855	4,706	5,489	5,082	6,693	6,998	5,534	6,819		6,450	6,225	5,672
Oct	5,897	6,328	5,961	5,560	5,777	5,795	5,476	5,478	6,261	5,070	7,563	7,138	6,606	6,915		6,886	6,658	6,208
Nov	5,630	5,143	5,200	5,255	5,374	5,109	4,834	5,390	4,911	5,254	7,132	6,481	5,852	6,089		6,141	6,162	5,643
Dec	4,536	5,109	4,868	4,664	4,489	4,666	4,004	4,557	4,980	4,208	6,412	4,498	6,008	5,791		5,639	5,383	4,961
	74,918	74,325	73,154	71,728	68,823	71,439	65,220	65,849	71,492	68,260	79,088	90,749	80,530	85,073	17,262	85,658	80,740	74,652

Rounds - Fiscal Year																3 year average	5 year average	10 year average
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25			
Jul	7,994	7,636	7,509	6,686	6,342	6,864	6,334	6,606	6,433	7,056	8,753	9,832	8,242	9,068		8,942	8,063	7,315
Aug	7,433	7,153	5,893	6,739	6,401	6,303	6,259	6,177	6,985	6,854	8,438	8,406	7,667	7,878		8,170	7,670	7,023
Sep	5,952	5,450	5,085	5,096	4,760	5,780	4,855	4,706	5,489	5,082	6,693	6,998	5,534	6,819		6,408	5,959	5,499
Oct	5,897	6,328	5,961	5,560	5,777	5,795	5,476	5,478	6,261	5,070	7,563	7,138	6,606	6,915		7,102	6,528	6,072
Nov	5,630	5,143	5,200	5,255	5,374	5,109	4,834	5,390	4,911	5,254	7,132	6,481	5,852	6,089		6,488	5,926	5,559
Dec	4,536	5,109	4,868	4,664	4,489	4,666	4,004	4,557	4,980	4,208	6,412	4,498	6,008	5,791		5,639	5,221	4,849
Jan	5,138	5,496	4,752	5,367	5,356	4,578	3,801	5,086	4,348	5,542	6,165	5,649	5,153	6,060		5,831	5,371	5,105
Feb	4,726	5,596	5,293	5,001	5,339	5,025	4,235	5,198	3,998	5,297	6,637	5,564	5,291	5,168		5,831	5,357	5,159
Mar	5,488	5,584	6,156	5,250	5,310	5,021	5,244	4,622	4,886	3,375	7,035	5,981	5,581	6,034		6,199	5,372	5,231
Apr	7,146	6,752	6,965	6,511	6,494	5,781	6,387	6,721	6,818	2,888	9,201	7,723	8,353			8,426	6,997	6,688
May	7,383	7,677	7,301	6,774	7,265	6,701	6,834	7,369	7,304	8,675	9,582	7,935	9,218			8,912	8,543	7,766
Jun	7,625	7,533	7,261	6,777	7,158	6,352	6,434	7,437	7,382	8,320	8,776	7,769	8,917			8,487	8,233	7,532
	74,948	75,457	72,244	69,680	70,065	67,975	64,697	69,347	69,795	67,621	92,387	83,974	82,422			86,261	79,240	73,796

Lost Malibu Lost
Canyons Country Canyons
Shadow Club Sky
Course closed in Course
closed in March closed in
June 2013 2015. June 2016

Elkins
Ranch
closed in
Sept 2020.

Rancho
San
Marcos
closed in
July 2020

Sinaloa Golf Course - Historical Rounds

Rounds - Calendar Year																Note - outlined cells indicate leap year.		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	3 year average	5 year average	10 year average
J	2,611	2,315	2,499	2,243	3,513	2,685	2,249	2,067	2,600	2,037	2,653	4,140	2,939	2,098	2,789	3,059	2,773	2,698
F	2,103	2,002	2,405	2,516	2,733	2,744	2,834	1,705	2,665	1,329	2,786	3,991	2,911	2,288	1,760	3,063	2,661	2,599
M	2,841	2,275	2,642	3,580	3,285	3,324	3,344	3,039	2,486	2,281	1,336	4,584	3,444	1,748	1,667	3,259	2,679	2,887
A	3,500	3,329	3,253	3,418	3,541	3,491	3,483	3,546	3,407	3,195	1,940	5,066	3,707	3,072		3,948	3,396	3,445
M	4,086	3,426	3,479	3	3,595	3,870	4,017	3,496	3,397	3,389	6,680	5,565	4,157	3,809		4,510	4,720	4,198
J	4,023	3,942	4,233	4,026	3,952	3,910	3,899	3,809	3,876	3,996	6,094	5,068	4,053	4,690		4,604	4,780	4,315
J	4,303	4,459	4,447	4,239	3,706	4,443	4,127	3,738	3,237	3,713	6,172	4,894	4,346	4,632		4,624	4,751	4,301
A	4,184	3,856	3,502	4,279	4,158	4,192	3,962	3,528	3,476	3,552	5,523	4,278	3,887	4,169		4,111	4,282	4,073
S	3,304	3,280	2,913	2,989	2,863	3,245	3,365	2,892	3,180	2,775	4,720	3,662	2,852	3,874		3,463	3,577	3,343
O	2,306	2,615	2,535	2,692	2,978	2,989	2,815	2,415	2,681	2,383	4,519	3,319	3,299	3,420		3,346	3,388	3,082
N	2,358	2,092	2,459	3,140	2,873	2,787	2,701	2,667	2,399	2,114	4,657	3,224	2,653	3,164		3,014	3,162	2,924
D	1,852	2,680	2,235	2,506	2,365	2,667	2,442	2,497	2,478	1,986	4,533	2,432	2,424	3,040		3,130	2,883	2,686
	37,471	36,271	36,602	39,468	39,562	40,347	39,238	35,199	35,882	32,750	51,613	50,223	40,672	40,004	6,216	44,131	43,052	40,549
Rounds - Fiscal Year																3 year average	5 year average	10 year average
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25			
J	4,303	4,459	4,447	4,239	3,706	4,443	4,127	3,738	3,237	3,713	6,172	4,894	4,346	4,632		5,137	4,472	4,262
A	4,184	3,856	3,502	4,279	4,158	4,192	3,962	3,528	3,476	3,552	5,523	4,278	3,887	4,169		4,563	4,143	4,084
S	3,304	3,280	2,913	2,989	2,863	3,245	3,365	2,892	3,180	2,775	4,720	3,662	2,852	3,874		3,745	3,438	3,254
O	2,306	2,615	2,535	2,692	2,978	2,989	2,815	2,415	2,681	2,383	4,519	3,319	3,299	3,420		3,712	3,240	3,009
N	2,358	2,092	2,459	3,140	2,873	2,787	2,701	2,667	2,399	2,114	4,657	3,224	2,653	3,164		3,511	3,009	2,922
D	1,852	2,680	2,235	2,506	2,365	2,667	2,442	2,497	2,478	1,986	4,533	2,432	2,424	3,040		3,130	2,771	2,633
J	2,315	2,499	2,243	3,513	2,685	2,249	2,067	2,600	2,037	2,653	4,140	2,939	2,098	2,789		3,059	2,773	2,698
F	2,002	2,405	2,516	2,733	2,744	2,834	1,705	2,665	1,329	2,786	3,991	2,911	2,288	1,760		3,063	2,661	2,599
M	2,275	2,642	3,580	3,285	3,324	3,344	3,039	2,486	2,281	1,336	4,584	3,444	1,748	1,667		3,259	2,679	2,887
A	3,329	3,253	3,418	3,541	3,491	3,483	3,546	3,407	3,195	1,940	5,066	3,707	3,072		3,948	3,396	3,445	
M	3,426	3,479	3,840	3,595	3,870	4,017	3,496	3,397	3,389	6,680	5,565	4,157	3,809		4,510	4,720	4,198	
J	3,942	4,233	4,026	3,952	3,910	3,899	3,609	3,876	3,996	6,094	5,068	4,053	4,690		4,604	4,780	4,315	
	35,596	37,493	37,714	40,464	38,967	40,149	36,874	36,168	33,678	38,012	58,538	43,020	37,166		46,241	42,083	40,304	
			Lost Canyons Shadow Course closed in June 2013			Malibu Country Club closed in March 2015.			Lost Canyons Sky Course closed in June 2016			Elkins Ranch closed in Sept 2020.						
												Rancho San Marcos closed in July 2020						

ATTACHMENT B

Simi Hills Green Fees, Cart Fees and Cart Ridership

Annual Tracker

2023 Green Fees	Jan Rounds Revenue	Feb Rounds Revenue	Mar Rounds Revenue	Apr Rounds Revenue	May Rounds Revenue	Jun Rounds Revenue	Jul Rounds Revenue	Aug Rounds Revenue	Sep Rounds Revenue	Oct Rounds Revenue	Nov Rounds Revenue	Dec Rounds Revenue	Annual Rounds Revenue
Total	5,153 \$ 169,202	5,291 \$ 175,945	5,581 \$ 190,270	8,353 \$ 295,473	9,218 \$ 312,763	8,917 \$ 308,149	9,068 \$ 314,160	7,878 \$ 262,040	6,819 \$ 234,987	6,915 \$ 220,889	6,089 \$ 205,291	5,791 \$ 197,517	85,073 \$ 2,886,586
Average GF	\$ 32.84	\$ 33.25	\$ 34.09	\$ 35.37	\$ 33.93	\$ 34.56	\$ 34.64	\$ 33.26	\$ 34.46	\$ 31.94	\$ 33.72	\$ 34.11	\$ 33.93
Cart Fees Total	3711 \$ 52,193	3,900 \$ 56,543	4,049 \$ 57,718	6,463 \$ 95,167	6,978 \$ 101,975	7,465 \$ 108,827	7,670 \$ 111,236	6,283 \$ 89,447	5,402 \$ 76,425	5,451 \$ 77,940	4,721 \$ 68,772	4,335 \$ 62,827	0 \$ -
Average CF	\$ 14.06	\$ 14.50	\$ 14.25	\$ 14.72	\$ 14.61	\$ 14.58	\$ 14.50	\$ 14.24	\$ 14.15	\$ 14.30	\$ 14.57	\$ 14.49	\$ 14.44
Ridership %	72.0%	73.7%	72.5%	77.4%	75.7%	83.7%	84.6%	79.8%	79.2%	78.8%	77.5%	74.9%	78.1%

2022 Green Fees	Jan Rounds Revenue	Feb Rounds Revenue	Mar Rounds Revenue	Apr Rounds Revenue	May Rounds Revenue	Jun Rounds Revenue	Jul Rounds Revenue	Aug Rounds Revenue	Sep Rounds Revenue	Oct Rounds Revenue	Nov Rounds Revenue	Dec Rounds Revenue	Annual Rounds Revenue
Total	5,649 \$ 166,024	5,564 \$ 170,788	5,981 \$ 178,174	7,723 \$ 234,066	7,935 \$ 259,271	7,769 \$ 269,357	8,242 \$ 283,870	7,667 \$ 245,720	5,534 \$ 179,759	6,606 \$ 210,697	5,852 \$ 192,224	6,008 \$ 198,494	80,530 \$ 2,598,444
Average GF	\$ 29.39	\$ 30.70	\$ 29.79	\$ 30.31	\$ 33.93	\$ 34.67	\$ 34.44	\$ 32.05	\$ 32.48	\$ 31.89	\$ 32.85	\$ 33.04	\$ 32.27
Cart Fees Total	4396 \$ 58,915	4,195 \$ 59,033	4,630 \$ 64,120	5,912 \$ 82,034	6,106 \$ 88,384	6,271 \$ 91,102	6,744 \$ 96,752	6,152 \$ 87,222	4,558 \$ 64,213	5,216 \$ 79,050	4,693 \$ 67,177	4,645 \$ 67,383	0 \$ -
Average CF	\$ 13.40	\$ 14.07	\$ 13.85	\$ 13.88	\$ 14.47	\$ 14.53	\$ 14.35	\$ 14.18	\$ 14.09	\$ 15.16	\$ 14.31	\$ 14.51	\$ 14.25
Ridership %	77.8%	75.4%	77.4%	76.6%	77.0%	80.7%	81.8%	80.2%	82.4%	79.0%	80.2%	77.3%	78.9%

2021 Green Fees	Jan Rounds Revenue	Feb Rounds Revenue	Mar Rounds Revenue	Apr Rounds Revenue	May Rounds Revenue	Jun Rounds Revenue	Jul Rounds Revenue	Aug Rounds Revenue	Sep Rounds Revenue	Oct Rounds Revenue	Nov Rounds Revenue	Dec Rounds Revenue	Annual Rounds Revenue
Total	6,165 \$ 168,075	6,637 \$ 184,682	7,035 \$ 193,203	9,201 \$ 260,874	9,582 \$ 281,758	8,776 \$ 250,562	9,832 \$ 307,917	8,406 \$ 256,157	6,998 \$ 212,642	7,138 \$ 210,657	6,481 \$ 191,027	4,498 \$ 132,526	90,749 \$ 2,650,060
Average GF	\$ 27.26	\$ 27.83	\$ 27.45	\$ 28.35	\$ 29.40	\$ 28.55	\$ 31.32	\$ 30.47	\$ 30.39	\$ 29.51	\$ 29.47	\$ 29.46	\$ 29.20
Cart Fees Total	4,659 \$ 58,202	4,856 \$ 65,647	5,180 \$ 68,172	6,799 \$ 92,252	7,202 \$ 94,055	6,766 \$ 89,859	8,001 \$ 110,229	6,881 \$ 94,953	5,728 \$ 78,302	5,715 \$ 76,940	5,130 \$ 70,358	3,333 \$ 45,103	0 \$ -
Average CF	\$ 12.49	\$ 13.52	\$ 13.16	\$ 13.57	\$ 13.06	\$ 13.28	\$ 13.78	\$ 13.80	\$ 13.67	\$ 13.46	\$ 13.72	\$ 13.53	\$ 13.44
Ridership %	75.6%	73.2%	73.6%	73.9%	75.2%	77.1%	81.4%	81.9%	81.9%	80.1%	79.2%	74.1%	77.4%

2020	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Green Fees	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue
Total	5,541 \$ 156,340	5,297 \$ 156,898	3,375 \$ 94,896	2,888 \$ 80,525	8,675 \$ 253,336	8,320 \$ 227,304	8,753 \$ 236,411	8,438 \$ 233,534	6,693 \$ 181,224	7,562 \$ 198,882	7,129 \$ 193,757	6,410 \$ 174,198	79,081 \$ 2,187,305
Average GF	\$ 28.22	\$ 29.62	\$ 28.12	\$ 27.88	\$ 29.20	\$ 27.32	\$ 27.01	\$ 27.68	\$ 27.08	\$ 26.30	\$ 27.18	\$ 27.18	\$ 27.66
Cart Fees	3,896 \$ 53,423	3,716 \$ 52,315	2,324 \$ 31,884	- \$ -	2,859 \$ 40,414	4,890 \$ 66,035	5,591 \$ 75,613	5,742 \$ 78,239	4,628 \$ 61,188	5,418 \$ 71,585	4,887 \$ 64,999	4,463 \$ 58,847	48,414 \$ 654,542
Tournament Carts	114 \$ 1,851	86 \$ 1,462	7 \$ 119	- \$ -	- \$ -	55 \$ 935	30 \$ 510	50 \$ 784	167 \$ 2,363	28 \$ 454	136 \$ 2,042	- \$ -	673 \$ 10,520
Total	4,010 \$ 55,274	3,802 \$ 53,777	2,331 \$ 32,003	- \$ -	2,859 \$ 40,414	4,945 \$ 66,970	5,621 \$ 76,123	5,792 \$ 79,023	4,795 \$ 63,551	5,446 \$ 72,039	5,023 \$ 67,041	4,463 \$ 58,847	49,087 \$ 665,062
Average CF	\$ 13.78	\$ 14.14	\$ 13.73	#DIV/0!	\$ 14.14	\$ 13.54	\$ 13.54	\$ 13.64	\$ 13.25	\$ 13.23	\$ 13.35	\$ 13.19	\$ 13.55
Ridership %	72.4%	71.8%	69.1%	0.0%	33.0%	59.4%	64.2%	68.6%	71.6%	72.0%	70.5%	69.6%	62.1%

2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Green Fees	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue
Total	4,348 \$ 120,044	3,998 \$ 113,345	4,886 \$ 138,077	6,818 \$ 184,738	7,304 \$ 209,139	7,382 \$ 225,580	7,056 \$ 199,208	6,854 \$ 194,287	5,082 \$ 143,191	5,070 \$ 136,670	5,254 \$ 153,507	4,208 \$ 122,604	68,260 \$ 1,940,390
Average GF	\$ 27.61	\$ 28.35	\$ 28.26	\$ 27.10	\$ 28.63	\$ 30.56	\$ 28.23	\$ 28.35	\$ 28.18	\$ 26.96	\$ 29.22	\$ 29.14	\$ 28.43
Cart Fees	3000 \$ 37,009	2,627 \$ 32,733	3,208 \$ 39,757	4,817 \$ 61,231	4,936 \$ 68,675	5,030 \$ 69,342	5,398 \$ 74,381	5,164 \$ 70,484	3,664 \$ 49,924	3,584 \$ 49,060	3,703 \$ 51,327	2,927 \$ 40,951	48,058 \$ 644,874
Tournament Carts	153 \$ 2,184	100 \$ 1,500	279 \$ 3,718	100 \$ 1,428	391 \$ 5,697	468 \$ 6,864	15 \$ 225	138 \$ 2,063	181 \$ 2,692	216 \$ 3,606	320 \$ 4,691	244 \$ 3,962	2,605 \$ 38,630
Total	3153 \$ 39,193	2,727 \$ 34,233	3,487 \$ 43,475	4,917 \$ 62,659	5,327 \$ 74,372	5,498 \$ 76,206	5,413 \$ 74,606	5,302 \$ 72,547	3,845 \$ 52,616	3,800 \$ 52,666	4,023 \$ 56,018	3,171 \$ 44,913	50,663 \$ 683,504
Average CF	\$ 12.43	\$ 12.55	\$ 12.47	\$ 12.74	\$ 13.96	\$ 13.85	\$ 13.78	\$ 13.68	\$ 13.68	\$ 13.86	\$ 13.92	\$ 14.16	\$ 13.49
Ridership %	72.5%	68.2%	71.4%	72.1%	72.9%	74.5%	76.7%	77.4%	75.7%	75.0%	76.6%	75.4%	74.2%

2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Green Fees	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue
Total	5,086 \$ 133,125	5,198 \$ 141,652	4,622 \$ 123,656	6,721 \$ 185,150	7,369 \$ 204,888	7,437 \$ 213,063	6,433 \$ 180,236	6,985 \$ 188,906	5,489 \$ 154,391	6,261 \$ 166,199	4,911 \$ 142,141	4,980 \$ 149,562	71,492 \$ 1,982,969
Average GF	\$ 26.17	\$ 27.25	\$ 26.75	\$ 27.55	\$ 27.80	\$ 28.65	\$ 28.02	\$ 27.04	\$ 28.13	\$ 26.55	\$ 28.94	\$ 30.03	\$ 27.74
Cart Fees	3703 \$ 45,254	3,631 \$ 45,220	3,180 \$ 39,736	4,600 \$ 57,672	5,157 \$ 64,192	5,346 \$ 66,316	4,989 \$ 62,081	5,258 \$ 64,093	3,900 \$ 47,610	4,314 \$ 53,006	3,580 \$ 45,215	3,680 \$ 46,833	51,338 \$ 637,228
Tournament Carts	147 \$ 2,109	246 \$ 3,582	107 \$ 1,469	283 \$ 4,083	402 \$ 5,665	315 \$ 4,419	35 \$ 525	240 \$ 3,549	321 \$ 4,665	331 \$ 4,935	214 \$ 2,849	156 \$ 2,172	2,797 \$ 40,022
Total	3850 \$ 47,363	3,877 \$ 48,802	3,287 \$ 41,205	4,883 \$ 61,755	5,559 \$ 69,857	5,661 \$ 70,735	5,024 \$ 62,606	5,498 \$ 67,642	4,221 \$ 52,275	4,645 \$ 57,941	3,794 \$ 48,064	3,836 \$ 49,005	54,135 \$ 677,250
Average CF	\$ 12.30	\$ 12.59	\$ 12.54	\$ 12.65	\$ 12.57	\$ 12.50	\$ 12.46	\$ 12.30	\$ 12.38	\$ 12.47	\$ 12.67	\$ 12.78	\$ 12.51
Ridership %	75.7%	74.6%	71.1%	72.7%	75.4%	76.1%	78.1%	78.7%	76.9%	74.2%	77.3%	77.0%	75.7%

2017	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Green Fees	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue	Rounds Revenue
Total	3,801 \$ 100,189	4,235 \$ 115,231	5,244 \$ 131,404	6,387 \$ 176,476	6,834 \$ 187,515	6,434 \$ 179,417	6,606 \$ 180,809	6,177 \$ 160,526	4,706 \$ 124,508	5,478 \$ 142,520	5,390 \$ 148,285	4,557 \$ 127,329	65,849 \$ 1,774,209
Average GF	\$ 26.36	\$ 27.21	\$ 25.06	\$ 27.63	\$ 27.44	\$ 27.89	\$ 27.37	\$ 25.99	\$ 26.46	\$ 26.02	\$ 27.51	\$ 27.94	\$ 26.94
Cart Fees	2557 \$ 31,055	2,681 \$ 33,459	3,498 \$ 42,509	4,193 \$ 51,973	4,680 \$ 58,187	4,728 \$ 59,031	5,005 \$ 61,688	4,512 \$ 55,334	3,290 \$ 40,518	3,874 \$ 47,258	3,773 \$ 46,749	3,306 \$ 41,162	46,097 \$ 568,923
Tournament Carts	154 \$ 2,262	188 \$ 2,799	162 \$ 2,430	299 \$ 4,239	337 \$ 4,731	197 \$ 2,551	80 \$ 1,127	186 \$ 2,742	325 \$ 4,821	378 \$ 5,145	325 \$ 4,371	214 \$ 2,986	2,845 \$ 40,204
Total	2711 \$ 33,317	2,869 \$ 36,258	3,660 \$ 44,939	4,492 \$ 56,212	5,017 \$ 62,918	4,925 \$ 61,582	5,085 \$ 62,815	4,698 \$ 58,076	3,615 \$ 45,339	4,252 \$ 52,403	4,098 \$ 51,120	3,520 \$ 44,148	48,942 \$ 609,127
Average CF	\$ 12.29	\$ 12.64	\$ 12.28	\$ 12.51	\$ 12.54	\$ 12.50	\$ 12.35	\$ 12.36	\$ 12.54	\$ 12.32	\$ 12.47	\$ 12.54	\$ 12.45
Ridership %	71.3%	67.7%	69.8%	70.3%	73.4%	76.5%	77.0%	76.1%	76.8%	77.6%	76.0%	77.2%	74.3%

ATTACHMENT C



Simi Hills Rate Schedule

Proposed June 1, 2024



Simi Hills Golf Course is open daily and accepts tee time reservations 7 days in advance at 8:00 AM. We allow residents of Simi Valley and Oak Park to reserve times 8 days in advance at 8:00 AM (proof of residence required). The clubhouse opens 15 minutes before the first tee time and closes 1 hour after dark daily.

	2023	Alt 1	Alt 2	2023	Alt 1	Alt 2
<u>Weekdays</u>				<u>Riding</u>		
18 Holes	Walking			\$57	\$59	\$60
Senior	\$40	\$41	\$42	\$45	\$46	\$47
Early Twilight	\$30	\$31	\$32	\$47	\$47	\$49
Twilight	\$35	\$35	\$37	\$42	\$42	\$44
Late Twilight	\$30	\$30	\$32	\$37	\$37	\$37
Super Twilight	\$25	\$25	\$25	\$32	\$32	\$32
Sunset	\$20	\$20	\$20	\$25	\$27	\$27
Early Bird Back Nine	\$13	\$15	\$15	\$32	\$32	\$32
Spectator	\$20	\$20	\$20	\$12	\$18	\$18
	\$0	\$0	\$0			
<u>Weekends and Holidays</u>	Walking			Riding		
Prime (before 10:00 am)	\$60	\$61	\$62	\$77	\$79	\$81
18 Holes	\$55	\$56	\$57	\$72	\$74	\$76
Early Twilight	\$45	\$45	\$47	\$57	\$57	\$59
Twilight	\$35	\$35	\$37	\$47	\$47	\$49
Late Twilight	\$30	\$30	\$30	\$42	\$42	\$42
Super Twilight	\$25	\$25	\$25	\$37	\$37	\$37
Sunset	\$15	\$15	\$15	\$27	\$27	\$27
Early Bird Back Nine	\$23	\$25	\$25	\$35	\$37	\$37
Spectator	\$0	\$0	\$0	\$12	\$18	\$18



The driving range opens at dawn and closes 1 hour after dark daily except Mondays. The ball dispenser turns off 15 minutes prior to closing time. The range closes early on Mondays and opens late on Tuesdays for maintenance (except holidays). The grass tee is open Mondays and Thursdays during spring and summer and fall.

2022	Alt 1	Alt 2		Range Keys	Price	Discount
Bucket Prices			Number of Balls			
\$5	\$6	\$6	(Small) 24	\$20 Key	\$19.00	5%
\$9	\$10	\$10	(Medium) 60	\$50 Key	\$45.00	10%
\$13	\$14	\$14	(Large) 96	\$100 Key	\$85.00	15%
\$24	\$25	\$25	(2 Large) 192			

2020 Month	Early Twilight	Twilight	Late Twilight	Super Twilight	Sunset
Jan 1 - Jan 31	--	12:00 PM	1:00 PM	2:00 PM	3:00 PM
Feb 1 - Mar 8	--	1:00 PM	2:00 PM	3:00 PM	4:00 PM
Mar 9- Mar 31	1:00 PM	2:00 PM	3:00 PM	4:00 PM	5:00 PM
Apr 1 - Aug 31	2:00 PM	3:00 PM	4:00 PM	5:00 PM	6:00 PM
Sept 1 - Sept 30	1:00 PM	2:00 PM	3:00 PM	4:00 PM	5:00 PM
Oct 1 - Oct 31	--	1:00 PM	2:00 PM	3:00 PM	4:00 PM
Nov 1 - Dec 31	--	12:00 PM	1:00 PM	2:00 PM	3:00 PM

Our golf shop is open from dawn until 1 hour after dark daily. Tee times reservations can be made 24 hours a day, gift cards can be purchased and detailed information about the golf course can be found at ...

www.simihillsgolf.com



Sinaloa Rate Schedule



Proposed June 1, 2024

Sinaloa Golf Course is open daily and accepts tee time reservations 7 days in advance. Residents of Simi Valley and Oak Park can reserve times 8 days in advance (proof of residence required). The clubhouse is open from dawn to dusk daily.

Weekdays

Regular Rate

Regular Replay

Senior Rate

Senior Replay

Early Bird (First hour of the day)

Twilight (Last two hours of the day)



Green Fee

\$13

\$8

\$11

\$6

\$9

\$9

Weekends and Holidays

Regular Rate

Regular Replay

Senior Rate

Senior Replay

Early Bird (First hour of the day)

Twilight (Last two hours of the day)

Green Fee

\$15

\$10

\$13

\$7

\$10

\$10

- The driving range opens at dawn and closes at dark daily. The range closes 2 hours early on Tuesdays and opens 1 hour late on Wednesdays for regular maintenance.
- Senior rates are available for anyone age 60 and over.
- Junior discount of 50% off is available for anyone age 17 or younger, (includes range).
- Young Adult discount of 25% off is available for anyone age 18-25, (includes range).
- We proudly offer active duty military 10% off. (valid ID required)

Range Buckets

Small bucket

Medium bucket

Large bucket

Two Large buckets

of Balls

32

64

96

192

Price

\$5.00

\$8.00

\$11.00

\$20.00

Tee times reservations can be made 24 hours a day, gift cards can be purchased and detailed information about the golf course can be found at ...

www.sinaloagolf.com

RANCHO SIMI RECREATION AND PARK DISTRICT
INTEROFFICE MEMORANDUM

DATE: May 1, 2024

TO: Board of Directors

FROM: Director of Administration

SUBJECT: Approval of Resolution No. 2075 of the Intention to Levy Assessments for Fiscal Year 2024/25, Preliminarily Approving Engineer's Report and Providing for Notice of Hearing

INTRODUCTION

The attached resolution preliminarily approves the Engineer's Report and authorizes the publishing of a legal notice. That legal notice will indicate the date and time of a public hearing during which the Board may allow and consider public comment in regards to whether or not to levy and collect assessments within the Improvement District for fiscal year 2024/25.

BACKGROUND

On November 18, 1999, the Board adopted Resolution No. 1388, ordering the formation of the Rancho Simi Recreation and Park District Parks, Recreation and Open Space Maintenance Improvement District. Pursuant thereto, an assessment was levied in the amount of \$24 per single family home in fiscal year 2000/01. Every year the Board must vote on whether to continue the assessment. The assessment for a single-family household is currently \$42.57. In fiscal year 2024/25, the assessment can increase up to \$43.84 per single family household. Note that while the Engineer's Report contemplates a budget at the maximum increase of 3%, the preliminary budget that will be presented on May 15, 2024 will include options for no increase or an increase as directed by the Board.

The annual assessment process requires the District to designate an Engineer of Work, direct the preparation of an Engineer's Report, and publish notice of a public hearing. The process culminates with a public hearing, providing the public an opportunity to comment and allowing the Board to consider continuation of the assessment as being in the best interests of the people the District serves. The Board previously designated SCI as Engineer of Work. On February 21, 2024, the Board approved Resolution #2071 directing the preparation of an Engineer's Report. Since that time, SCI has prepared the attached Engineer's Report.

After summarizing the various park facilities, this Report sets forth an estimated budget for the District's planned maintenance and capital expenditures for the next fiscal year. Thereafter, the Report describes the methodology of the assessment and the benefit to be conferred through its continuation, including: enhanced recreational opportunities and expanded access to recreational facilities; protection of open space; increased economic activity; expanded employment opportunities, enhanced quality of life and desirability of the area; increased property values; and

reduced cost of local government in law enforcement and public health. The extent of these benefits are described in greater detail in the Engineer's Report.

The District's financial health has also been affected by the price of water, insurance costs, contracted services, part-time wages and benefits, and other increases, placing additional strain on the District's financial condition.

The maintenance assessment has proven to be an important supplement to the District's budget. The revenue therefrom has allowed the District to improve its maintenance standards, address much needed renovations, and continue to expand park facilities to meet the demands of the communities it serves. Assessment receipts have been allocated between both maintenance and capital expenditures. The maintenance allocations funds thirteen (13) full-time maintenance positions as well as part-time park ranger positions, a portion of the District's electricity costs, and various supplies and equipment.

For these reasons, staff recommends approval of the attached Resolution preliminarily approving the Engineer's Report, setting a public hearing, and authorizing publication of a notice specifying June 5, 2024, at 6:30 pm as the date and time of the public hearing. This will ensure the public has an opportunity to testify about the proposed continuation of the assessments. After public comment the Board may determine whether the public interest, convenience, and necessity require the improvements and this Board's final action upon the Engineer's Report and the assessments therein. If approved, the assessments would be submitted to the County Auditor Controller for inclusion on the appropriate property tax rolls. There is one Assessment District and therefore the same rate would apply to both Simi Valley and Oak Park residents.

RECOMENDATION

Staff recommends approval of the attached Resolution No. 2075 preliminarily approving the Engineer's Report and authorizing the publishing of a legal notice setting a public hearing for the Board to receive public input and consider whether or not to levy and collect assessments within the Improvement District for fiscal year 2024/25.



Theresa Pennington
Director of Administration

RANCHO SIMI RECREATION AND PARK DISTRICT

RESOLUTION NO. 2075

**A RESOLUTION OF THE INTENTION TO LEVY ASSESSMENTS FOR
FISCAL YEAR 2024/25, PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING**

RESOLVED, by the Governing Board of the Rancho Simi Recreation and Park District (the "Board"), County of Ventura, State of California, that

WHEREAS, on July 5, 2001, by its Resolution No. 1472, after receiving a weighted majority of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Rancho Simi Recreation and Park District Parks, Recreation and Open Space Maintenance and Improvement District (the "Improvement District") pursuant to the provisions of Article XIID 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, on February 21, 2024 this Board adopted Resolution No. 2071, A Resolution Directing Preparation of the Engineer's Report for the Parks, Recreation and Open Space Maintenance and Improvement District of the Rancho Simi Recreation and Park District (the "Improvement District"). Pursuant to this resolution, SCI Consulting Group, the Engineer of Work, prepared an Engineer's Report in accordance with Section 22565, *et seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution. The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of the Rancho Simi Recreation and Park District, (the "Board"), State of California, that it is the intention of this Board to levy and collect assessments within the Improvement District for fiscal year 2024/25; and

BE IT FURTHER RESOLVED that within the Improvement District, the existing and proposed improvements are generally described as the installation, maintenance and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, ground cover, shrubs and trees, street frontages, playground equipment and hardcourt areas, senior and community centers, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, running tracks, swimming pool, other recreational facilities, park rangers, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned and maintained by the Rancho Simi Recreation and Park District. 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 said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements; and

BE IT FURTHER RESOLVED that the District may issue bonds or notes to finance the installation, maintenance and servicing of the proposed improvements; and

BE IT FURTHER RESOLVED that the Improvement District consists of the lots and parcels shown on the boundary map on the Improvement District on file with the Clerk of the Board, and reference is hereby made to such map for further particulars; and

BE IT FURTHER RESOLVED that Reference is hereby made to the Report for a full and detailed description of the Improvements, the boundaries of the Improvement District and the proposed assessments upon assessable lots and parcels of land within the Improvement District; and

BE IT FURTHER RESOLVED that the authorized maximum assessment rate for the Assessment District includes an annual adjustment by an amount equal to the annual change in the Los Angeles Area Consumer Price Index, not to exceed 3.0% per year. In the event that the actual assessment rate for any given year is not increased by an amount equal to the maximum of 3% or the yearly CPI change plus any CPI change in previous years that was in excess of 3%, the maximum authorized assessment shall increase by this amount. In such event, the maximum authorized assessment shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years; and

BE IT FURTHER RESOLVED that the annual increase in the Los Angeles Area Consumer Price Index from December 2022 to December 2023 is 3.472% and the unused CPI carried forward from the previous fiscal year was 5.50%. Therefore, the authorized maximum annual adjustment for fiscal year 2024/25 is 3.00%. Including the authorized annual adjustment, the maximum authorized assessment rate for fiscal year 2024/25 is \$43.84 per single family equivalent benefit unit. The proposed fiscal year 2024/25 assessment budget amount is \$2,280,563 resulting in a rate per single family equivalent benefit unit is \$43.84.

BE IT FURTHER RESOLVED that the public hearing shall be held, before this Board in the District Board Room, located at 4201 Guardian Street, Simi Valley, California 93063 as follows: on Thursday, June 5, 2024 at the hour of 6:30 p.m. for the purpose of this Board's determination whether the public interest, convenience and necessity require the improvements and this Board's final action upon the Engineer's Report and the assessments therein. If this meeting will be held remotely due to the revised Public Meeting laws enacted by the State of California to meet the Stay Well at Home social distancing requirements, instructions for attending the meeting will be available at the District's website at ww.rsrpd.org; and

BE IT FURTHER RESOLVED that prior to the conclusion of the hearing, any interested person may file a written protest with the Clerk of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to SCI Consulting Group, 4745 Mangels Blvd., Fairfield, CA 94534 or may be hand delivered to the Board prior to the conclusion of the public hearing; and

BE IT FURTHER RESOLVED that the Clerk of the Board shall cause a notice of the hearing to be given by publishing a copy of this resolution once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Rancho Simi Recreation and Park District.

PASSED AND ADOPTED this 1st day of May, 2024 by the following called vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chair of the Board of Directors
Rancho Simi Recreation and Park District

FY 24-25

PRELIMINARY ENGINEER'S REPORT

Rancho Simi Recreation and Park District

Parks, Recreation and Open Space Maintenance
and Improvement District

May 2024

Pursuant to the Landscaping and Lighting Act of
1972 and Article XIID of the California Constitution

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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Rancho Simi Recreation and Park District

Board of Directors Elaine

Freeman, Chair

Ed Abele, Vice Chair

Brian Dennert, Director

Josh Gray, Director

Kate O'Brien, Director

District Manager

Dan Paranick

Engineer of Work

SCI Consulting Group

Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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Introduction

The Rancho Simi Recreation and Park District (the “Park District”) currently provides park facilities and recreational programs for over 147,000 residents. The Park District currently owns, operates and maintains 53 community, neighborhood, special use and natural parks, in addition to extensive trails, and open space areas located throughout the Park District. Currently, the District owns and maintains approximately 540 acres of developed parkland and 6,300 acres of undeveloped parkland and public open space. In addition, the District operates and maintains recreational facilities on 11 school sites. The Park District’s facilities are summarized as follows:

Simi Valley Facilities

- Activity Center – 4201 Guardian St, Simi Valley
- Alamos Canyon – Simi Valley
- Arroyo Park – 2105 Socrates Ave, Simi Valley
- Arroyo Simi Bike Path – Madera Road to Ralston, Simi Valley
- Arroyo Simi Equestrian Center – 3495 Chickory Leaf Place, Simi Valley
- Arroyo Simi Equestrian Trail
- Arroyostow Park – 1700 North Stow St, Simi Valley
- Atherwood Park – 2271 Alamo St, Simi Valley
- Berylwood Park – 1955 Bridget Ave, Simi Valley
- Big Sky Park – 2251 Lost Canyons Drive, Simi Valley
- Big Sky Open Space – Simi Valley
- Box Canyon Park Site – Box Canyon Rd, Simi Valley
- Challenger Park – 298 First St, Simi Valley
- Challenger Park Open Space – Simi Valley
- Chivo Canyon (Marr Ranch) Open Space – Simi Valley
- Chumash Open Space – Simi Valley
- Chumash Park & Chumash Trail – 3200 Flanagan Dr., Simi Valley
- Citrus Grove Park – 2100 North Marvel Ct, Simi Valley
- Corriganville Park – 7001 Smith Rd, Simi Valley
- Coyote Hills Park – 275 Valley Gate Rd., Simi Valley
- Darrah Volunteer Park – 3700 Royal Ave, Simi Valley
- Foothill Park – 1850 Ardenwood Ave, Simi Valley
- Frontier Park – 2163 Elizondo Ave, Simi Valley
- Houghton–Schreiber Park – 4333 Township Ave, Simi Valley
- Knolls Park – 1300 Katherine Rd, Simi Valley
- Knolls Station – 1262 Cypress St, Simi Valley

Rancho Simi Recreation and Park District

Parks, Recreation and Open Space Maintenance and Improvement District
 Engineer’s Report, FY 2024-25

- Lincoln Park –1215 First St, Simi Valley
- Las Lajas (Marr Ranch) Open Space – Simi Valley
- Long Canyon Trailhead – Long Canyon & Wood Ranch Pkwy – Simi Valley
- Marr Ranch Park – Simi Valley
- Mayfair Park – 2550 Caldwell St, Simi Valley
- Mt. McCoy Open Space – Simi Valley
- Old Windmill Park – 201 East Long Canyon Rd, Simi Valley
- Parker Ranch (Michael Clark) Open Space – Simi Valley
- Rancho Madera Community Park – 556 North Lake Park Dr, Simi Valley
- Rancho Santa Susana Community Park & Community Center – 5005 Los Angeles Ave, Simi Valley
- Rancho Simi Community Park –1765 Royal Ave, Simi Valley
- Rancho Tapo Community Park – 3700 Avenida Simi, Simi Valley
- Rocky Peak Open Space – Simi Valley
- Rocky Pointe Nature Park – Kuehner Dr & Smith Rd, Simi Valley
- Runkle Canyon Open Space – Simi Valley
- Runkle Canyon Park – 3302 Fir Avenue, Simi Valley
- Runkle Triangle Park Site – Royal & Arroyo Simi, Simi Valley
- Santa Susana Open Space – Simi Valley
- Santa Susana Park and Train Depot – 6503 Katherine Rd, Simi Valley
- Sequoia Park– 2150 Tracy Ave, Simi Valley
- Simi Dog Park – 2251 Lost Canyons Drive, Simi Valley
- Simi Hills Golf Course – 5031 Alamo St, Simi Valley
- Simi Hills Park – 5031 Alamo St, Simi Valley
- Sinaloa Ball Fields – 980-B Madera Rd, Simi Valley
- Sinaloa Golf Course – 980 Madera Rd, Simi Valley
- Sinaloa Park – Madera Rd, Simi Valley
- Stargaze Park – 355 Stargaze Ave, Simi Valley
- Strathearn Historical Park & Museum – 137 Strathearn Place, Simi Valley
- Sycamore Canyon Park, 502 S. Martha Morrison Dr., Simi Valley
- Sycamore Park – 855 North Planetree Ave, Simi Valley
- Tapo Canyon Open Space – Simi Valley
- Tierra Rejada Park – 365 Tierra Rejada Road, Simi Valley
- Verde Park – 6045 E. Nelda St, Simi Valley
- Vista Del Arroyo Park – 3455 Chickery Leaf Place, Simi Valley
- Willowbrook Park – 1786 Willowbrook Ln, Simi Valley
- Wood Ranch Open Space – Simi Valley

Rancho Simi Recreation and Park District

Parks, Recreation and Open Space Maintenance and Improvement District
 Engineer's Report, FY 2024-25

Oak Park Facilities

- Chaparral Park – 217 North Medea Creek Lane, Oak Park
- Deerhill Park – 6700 Doubletree Rd, Oak Park
- Eagle View Park – 1240 Hidden Springs Ave, Oak Park
- Indian Springs Park – 4800 Rockfield St, Oak Park
- Mae Boyar Park & Building – 130 Kanan Rd, Oak Park
- Medea Creek Natural Park – Conifer & North Medea Creek Lane, Oak Park
- Medea Creek Trail – 217 N. Medea Creek Lane, Oak Park
- Oak Canyon Community Park and Oak Park Dog Park – 5600 Hollytree St, Oak Park
- Oak Park Community Center – 1000 N. Kanan Rd, Oak Park
- Oak Park Community Garden – 401 Kanan Rd, Oak Park
- Rock Ridge Open Space – Oak Park
- Sunrise Meadow Open Space – Oak Park
- Valley View Park – 100 Los Arcos Dr, Oak Park
- Wistful Vista Open Space – Oak Park

Prior to 2000, property tax revenues and user fees primarily supported maintenance and improvements of the Park District facilities. However, costs were rising faster than revenues, and the District no longer had sufficient funding to properly maintain its park and recreation areas. Therefore, in absence of a new local revenue source, the baseline level of park and recreation facilities in the Park District (the “Baseline Service”) would be a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above.

In 1999, to address the Park District’s shortfall in park maintenance and improvements funding, the Board proposed an assessment for parks. The Assessments, if approved, would fund the Improvements described under the Plans and Specifications section of this Report. These Improvements are provided throughout the Park District, would enhance the level of service above and beyond the baseline level of service, and will likely prevent the deterioration of service projected in future years without this revenue source.

Assessment Process

In January and February 2000, 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 Park District were provided with a notice and ballot for the proposed parks assessment ("the Parks, Recreation and Open Space Maintenance and Improvement District" or the "Improvement District"). A 45-day period was provided for balloting and a public hearing was conducted March 9, 2000. 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). In fact, the final balloting result was 58.9% support for the Parks, Recreation and Open Space Maintenance and Improvement District.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2000-01 and future years. The authority granted by the ballot proceeding includes an annual increase in the assessment levies equal to the annual change in the Consumer Price Index for the Los Angeles Area, not to exceed 3%.

In each subsequent year for which the assessments will be levied, 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 given in a Resolution adopted on February 21, 2024.

This Engineer's Report ("Report") was prepared to establish the budget for the improvements and services that would be funded by the proposed 2024-25 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 approves this Engineer's Report and the proposed 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 5, 2024. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2024-25. If so confirmed and approved, the assessments would be submitted to the County Auditor-Controller for inclusion on the property tax rolls for fiscal year 2024-25.

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 XIII C and XIII D 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"). 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 defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

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 XIII C and XIII D 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 Assessment District; and the Improvements provide a direct advantage to property in the Assessment 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 Assessment 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 Rancho Simi Recreation and Park District maintains park facilities in locations throughout its boundaries.

The work and improvements (the “Improvements”) are proposed to be undertaken by the Rancho Simi Recreation and Park District’s Parks, Recreation and Open Space Maintenance and 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, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, senior center, running tracks, swimming pool, 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 Rancho Simi Recreation and Park District. Plans and specifications for these improvements have been filed with the Executive Director of the Rancho Simi 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 which specifically identifies the parks, recreation areas and other sites to be funded by the assessment proceeds and to the plans and specifications, including specific expenditure and improvement plans by park/recreation site and zone of benefit, which are on file with the Rancho Simi Recreation and Park District.

Fiscal Year 2024-25 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.

Final Level of Improvements	=	Baseline Level of Improvements	+	Enhanced Level of Improvements
------------------------------------	----------	---------------------------------------	----------	---------------------------------------

Summary of District's Improvement Plans

The budget to be financed by the assessments is partially based on the results of an independent survey conducted for the District, which indicated property owners' priorities for various improvement projects and park maintenance services. Projects have been selected based on how closely they meet the needs expressed by the survey results. 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. The multi-year improvement plan includes projects that will add new neighborhood parks and trails to the Park District's infrastructure; improve park and open space security by enhancing lighting; replace outdated playground equipment; enhanced maintenance of all parks and recreation areas to help ensure the continued beauty, usability, and accessibility of the Park District's parks, playfields, and open space areas; develop playfields and youth oriented activity areas on undeveloped land owned by the Park District. A detailed project improvement plan has been developed and is available for review at the Park District offices.

Budget for Fiscal Year 2024-25

The following budget lists the improvement projects and park maintenance and security services that would be funded by the Improvement District in Fiscal Year 2024-25.



Figure 1 – Estimate of Cost and Budget

	Total Budget
Beginning Fund Balance, July 2024 - Simi Valley & Oak Park	\$389,172
Installation, Maintenance & Servicing Costs	
Simi Valley	
Capital Improvements	
Activity Center Phase III	\$2,750,000
Activity Center HVAC	\$1,200,000
Activity Center Phase III Technology	\$178,000
Arroyo Simi Phase V Construction - RSRPD Match	\$280,000
BMX Track Design and Construction	\$2,300,000
Class 1 Trail Maintenance (Arroyo and Medea Cr.)	\$30,000
Deer Hill Park Tennis/Pickleball Conversion	\$202,000
District-Wide Deferred Maintenance	\$985,000
District-Wide Storage/Filing Upgrade	\$45,000
Equestrian Center Rehab and Upgrades	\$275,000
Fire Resiliency and Vegetation Removal Grant I	\$172,000
Funds Committed per DPF Ordinance	\$234,619
Future Capital/Maintenance (Reserve)	\$2,295,609
Knolls Park Play Area Replacement	\$178,000
Medea Crk. Veg. Removal (Kanaan & Oak Hills) Grant III	\$150,000
Medea Crk. Veg. Removal (Kanaan & Oak Hills) Grant IV	\$1,000,000
Recreational Vehicle - City Grant	\$50,000
RSSCP - Phase IV Design and Permitting	\$154,000
RSSCP - Phase IV Construction	\$3,142,915
RSCP Pool Phase II (Bldg. Renovation & Amenity Expansion)	\$2,300,000
RSCP Pool Phase II Design (Bldg. Ren. & Amenity Expansion)	\$45,000
RSCP East Parking Lot Renovation	\$150,000
RSSCP Phase IV Construction	\$3,057,885
Sports Field Lighting (RMCP & RTCP)	\$450,000
Sports Field Lighting (RSCP)	\$1,000,000
Sports Field Lighting (RSSCP Phase IV)	\$1,100,000
Strathearn Park Printz Colony House Interior Design Changes	\$25,000
Trailhead Kiosks (Rehabilitation/Replacement)	\$100,000
Capital Equipment	\$183,000
Maintenance and Operation of Parks and Recreation Facilities	\$11,537,100
Subtotal - Simi Valley	\$35,570,128
Oak Park	
Capital Improvements	
OCCP - Bike Path Resurfacing	\$75,000
Oak Park Community Center Ext. Wall Sealing	\$31,000
Indian Springs Play Area Concrete Renovation	\$35,000
Capital Equipment	\$10,000
Maintenance and Operation of Parks and Recreation Facilities	\$1,676,817
Subtotal - Oak Park	\$1,827,817
Subtotal - Installation, Maintenance and Servicing	\$37,397,945
Administrative Costs	
Assessment Administration and County Collection Costs	\$ 36,323
Allowance for Uncollectable Assessments	\$67,000
Subtotal - Administration	\$103,323
Totals for Installation, Maintenance, Servicing and Administration	\$37,501,268

Rancho Simi Recreation and Park District

 Parks, Recreation and Open Space Maintenance and Improvement District
 Engineer's Report, FY 2024-25

Total Benefit of Improvements		\$37,501,268
Adjusted Single Family Equivalent Units (SFEs)		52,020
Benefit received per SFE unit		\$720.90
Less:		
District Contribution for General Benefits ¹		(\$9,375,317)
District Contribution toward Special Benefits ¹		(\$25,794,019)
Beginning Fund Balance, July 2021 - Simi Valley & Oak Park		(\$389,172)
Contribution to/(from) Reserve Fund - Simi Valley		\$267,067
Contribution to/(from) Reserve Fund - Oak Park		\$70,736
		<u>(\$35,220,705)</u>
Net Cost of Installation, Maintenance, Servicing and Administration		\$2,280,563
Budget Allocation to Property		
Total Assessment Budget		\$2,280,563
	SFE	Adjusted SFE
Single Family Equivalent Benefit Units - Zone A	47,396.94	47,396.94
Single Family Equivalent Benefit Units - Zone B	4,609.14	4,609.14
Single Family Equivalent Benefit Units - Zone C	56.25	14.06
Single Family Equivalent Benefit Units - Zone D	0.00	0.00
<u>SFE Units</u>	<u>52,062.33</u>	<u>52,020.14</u>
Assessment per Single Family Equivalent Unit		\$43.84

Notes to Estimate of Cost:

1. 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 \$37,501,268 the District must contribute at least \$9,375,317 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.

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 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 Rancho Simi 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. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Improvement District
4. Determination of the relative special benefit per property type
5. 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 XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

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

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA 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:

[T]he 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. XIII D, sections 2(i) & 4(f).)

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 these service radii close proximity and easy walking 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.

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. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

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 property is accessed. 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, 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 the Improvement District	+	Benefit to Real Property Inside the Improvement District that is Indirect and Derivative	+	Benefit to the 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 and 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 all 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.

Criteria:

11,739	parcels outside the District but within either 0.5 miles of a neighborhood park or within 2 miles of a community park in the Improvement District
46,920	parcels in the Improvement District
50%	Relative benefit compared to property within the Improvement District

Calculation

General benefit to property outside the Improvement District
 $= (11,739 / (46,920 + 11,739)) * .5 = 10.0 \%$

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 10.0% 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 and to the Public at Large

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 general benefits property in the District and/or to the public at large. Approximately 2.6% 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 and/or to the public at large.

The general benefit to the public at large can also 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. Surveys of park and recreation facility usage conducted by SCI Consulting Group in similar park districts found that less than 4% of the Park District's facility usage is by those who do not live or work within District boundaries. When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 4% of general benefits are allocated for people within the Improvement District.

Combining these three measures of general benefits, we find that 10.6% of the benefits from the Improvements are general benefits to the public at large and/or property in the Improvement District.

Total General Benefits

Using a sum of these measures of general benefit, we find that approximately 23.1% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit =	
10.0 %	(Outside the district)
+ 10.6 %	(Inside the district - indirect and derivative and to the Public at Large)
= 20.6 %	(Total General Benefit)

Although this analysis finds that 20.6% 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.

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.

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$37,501,268. Of this total budget amount, the Park District will contribute far more than the amount attributable to the general benefits resulting from the Improvements.

Zones of Benefit

The Park District's recreation facilities and grounds, as identified in the Plans and Specifications, are open to the community and are used extensively throughout the year. The District's facilities are relatively uniformly distributed throughout the central areas of the District. Within this central area of the Park District, which is designated as Zone of Benefit "A" or "Zone A," all properties are deemed to have relatively equal access to the parks, recreational facilities and open space areas of the Park District.

The Park District also includes the separate community of Oak Park that is distinctly separated from Zone A by distance and topography. The community of Oak Park is separated from other urban areas by open space, so it is designated as Zone of Benefit "B" or "Zone B". The parks and recreational facilities in Oak Park are deemed to be generally equal to those in Zone A; therefore the relative level of benefit to properties in Zone B is deemed to be equal to properties in Zone A.

Properties in the far northern area of the Park District are far removed from the parks and recreational facilities. Moreover, these properties have limited access to these facilities. Therefore, this area is designated as Zone of Benefit "C" or "Zone C." These properties are approximately of 4 times the distance from the parks and recreational facilities as are properties in Zone A. Since the benefits can diminish with distance, the relative benefit to properties in Zone C is determined to be 1/4 of that for Zone A.

Properties located in the far southeastern areas of the Park District are also separated by distance and geography from current parks and recreational facilities. This area is currently unimproved and there are no plans for the District to build or maintain parks in this area. Similar to those properties in Zone C, these properties have limited access to the District's parks and recreational facilities. Therefore, this area, designated as Zone D, is deemed to receive similar benefits as Zone C, at a rate of 1/4 of that for Zone A.

All assessed properties within the Zones A and B 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. The benefits from the Improvements within each Zone of Benefit do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, 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 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

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.²

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.

² 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.”

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for 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 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 and its proximity to parks and recreational facilities. This method is further described below.

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 town homes are included in this category of single family residential property.

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 Rancho Simi 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 3.42 persons occupy each single family residence, whereas an average of 2.25 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 3.42 persons, 0.66 SFE would equate to one multi-family unit or 0.66 SFE for every 2.25 residents. Likewise, each condominium unit receives 0.69 SFE and each mobile home receives 0.51 SFE.

Figure 2 – Residential Assessment Factors

	Total Population	Occupied Households	Persons Per Household	SFE Factor
Single Family Residential	81,762	23,901	3.42	1.00
Condominium	5,942	2,532	2.35	0.69
Multi-Family Residential	10,138	4,497	2.25	0.66
Mobile Home on Separate Lot	1,493	855	1.75	0.51

The single family equivalency factor of 0.66 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 0.66 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 commercial property. The SFE values for other types of business and industrial land uses are established 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 for use in justifying commercial and industrial school facilities fees and are considered to be 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 property is 24.

In comparison, the average number of people residing in a single family home in the area is 3.42. Since the average lot size for a single family home in Rancho Simi is approximately 0.20 acres, the average number of residents per acre of residential property is 17.

The employee density per acre is generally 1.4 times the population density of single family residential property per acre (24 employees per acre / 17 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a property with 1.4 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 1.4 employees is the basis for allocating commercial/industrial benefit. Table 2 shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per fifth 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 fifth 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.

Figure 3 – Commercial/Industrial Assessment Factors

Type of Commercial/Industrial Land Use	Average Employees Per Acre	SFE Units per 1/5 Acre *
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

* The SFE factors for commercial and industrial parcels are applied by the fifth acre of land area of 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 to the land is the average value of land in relation to improvements for developed property. As a general average, appraisers often use a factor of 25% to 30% of developed property value as land value. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day to day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.25 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 fully 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

All properties that are specially benefited are assessed.

Church parcels and property used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Moreover, many of these parcels provide some degree of on-site amenities that serve to offset some of the benefits from the Improvement District. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

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

It is proposed that the Assessment be levied for fiscal year 2000-01 and every year thereafter, so long as the parks and recreational areas need to be improved and maintained. Rancho Simi Recreation and Park District requires funding from the Assessments for its Improvements in the Improvement District. As noted previously, the Assessment can be levied annually after the Rancho Simi 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 Directors of the Rancho Simi Recreation and Park District and the decision of the Board shall be final.

Assessment

WHEREAS, on February 21, 2024 the Board passed a Resolution which 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 proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act and the order of the Board of said Rancho Simi 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 assessment 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 2024-25 is generally as follows:

Figure 4 – Summary Cost Estimate

	FY 2024-25 Budget
Park Maintenance	\$13,213,917
Park Improvements and New Parks	\$24,184,028
Incidental Expenses	\$103,323
TOTAL BUDGET	\$37,501,268
Less:	
Park District Contribution for General and Special Benefits	(\$35,169,336)
Beginning Fund Balance, July - Simi Valley & Oak Park	(\$389,172)
Contribution to / (from) Reserve Fund - Simi Valley & Oak Park	\$337,803
NET AMOUNT TO ASSESSMENTS	\$2,280,563

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 the net amount of the cost and expenses of the improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the 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 increase tied to the increase, if any, in 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 2022 to December 2023 was 3.472% and the Unused CPI carried forward from the previous fiscal year is 5.50%. Therefore, the maximum authorized assessment rate for fiscal year 2024-25 is increased by 3.00% which equates to \$43.848 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2024-25 at the rate of \$43.84, which is equal to the maximum authorized assessment rate.

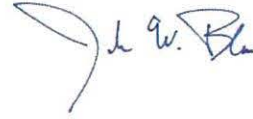
The assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from the improvements.

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 2024-25. 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 the 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 2024-25 for each parcel or lot of land within the Improvement District.

Dated: April 23, 2024

Engineer of Work

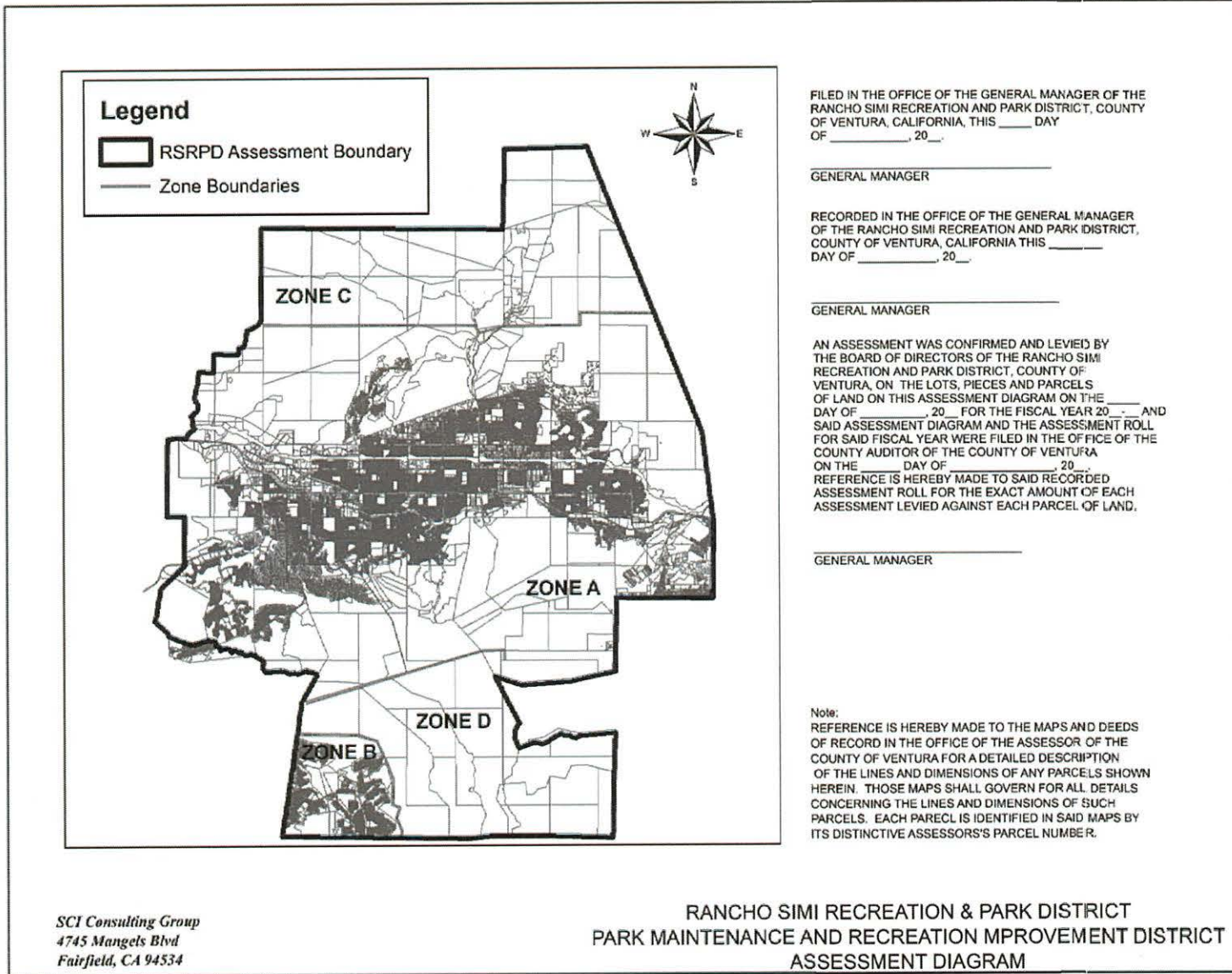


By _____
Engineer of Work, License No. C052091



Assessment Diagram

The Improvement District includes all properties within the boundaries of the Rancho Simi Recreation and Park District. The boundaries of the Parks, Recreation and Open Space Maintenance and Improvement District are displayed on the following Assessment Diagram.



SCI Consulting Group
 4745 Mangel Blvd
 Fairfield, CA 94534

RANCHO SIMI RECREATION & PARK DISTRICT
 PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT
 ASSESSMENT DIAGRAM

FILED IN THE OFFICE OF THE GENERAL MANAGER OF THE
 RANCHO SIMI RECREATION AND PARK DISTRICT, COUNTY
 OF VENTURA, CALIFORNIA, THIS ____ DAY
 OF _____, 20__.

GENERAL MANAGER _____

RECORDED IN THE OFFICE OF THE GENERAL MANAGER
 OF THE RANCHO SIMI RECREATION AND PARK DISTRICT,
 COUNTY OF VENTURA, CALIFORNIA THIS ____
 DAY OF _____, 20__.

GENERAL MANAGER _____

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY
 THE BOARD OF DIRECTORS OF THE RANCHO SIMI
 RECREATION AND PARK DISTRICT, COUNTY OF
 VENTURA, ON THE LOTS, PIECES AND PARCELS
 OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____
 DAY OF _____, 20__ FOR THE FISCAL YEAR 20__-____ AND
 SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL
 FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE
 COUNTY AUDITOR OF THE COUNTY OF VENTURA
 ON THE ____ DAY OF _____, 20__.
 REFERENCE IS HEREBY MADE TO SAID RECORDED
 ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH
 ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

GENERAL MANAGER _____

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.

Appendix A – 2024-25 Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Improvement District and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

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.

RANCHO SIMI RECREATION AND PARK DISTRICT

INTEROFFICE MEMORANDUM

DATE: May 1, 2024
TO: District Manager
FROM: Director of Recreation
SUBJECT: Authorization and Approval to Waive Competitive Bid Requirements for the Purchase of Kwik-Wall Operable Partition Panels for Rancho Santa Susana Community Center

BACKGROUND

Rancho Santa Susana Community Center has partition walls that separate rooms in both multipurpose rooms. Since their installation, staff has been able to maintain and repair the walls over time as they have begun to deteriorate and require more maintenance. Over the past few years, the walls have become more and more difficult to repair and keep in working order. Staff researched companies that were capable of replacing the panels, while not removing the tracks that remain operable. The procurement process aimed at securing quotes from various vendors. This process involved thorough market research, outreach to potential suppliers. Despite efforts to solicit quotes for this work, it became evident that there is only one company that possesses the requisite expertise and capacity to effectively undertake the task of installing partition wall panels in accordance with our existing infrastructure.

OVERVIEW

Due to the complexities of finding vendors capable of completing these upgrades, staff is requesting Board authorization to waive bid process and allow the District Manager to purchase and install partition panels from Pacific Sound Control in the amount of \$57,538 (Exhibit A). In conformance with the District's Policy Manual, exceptions to competitive bidding can be made "Where calling for bids on a competitive basis in the opinion of the District Manager is impracticable, unavailing, or impossible" [Policy 3-100-E, C (1): Exceptions to Competitive Bidding. This purchase still requires Board authorization and approval since the purchase amount exceeds \$25,000.

FISCAL IMPACT

Funds to purchase and replace the existing panels has been allocated in the FY23-FY24 budget.

RECOMMENDATIONS

Staff recommend the Board Waive Competitive Bid Requirements for the purchase of partition wall panels and authorize the District Manager to purchase replacement panels from Pacific Sound Control in the amount of \$57,538 through the issuance of a purchase order.



Zach Miller
Director of Recreation

EXHIBIT A



QUALITY YOU CAN HEAR
 2677 N. Main Street, Suite 230, Santa Ana, CA 92705
 (714) 892-6022 MAIN (714) 892-3155 FAX

Quotation

To: Rancho Simi Valley Community Center - Attn: Laura
 For: Rancho Simi Valley Community Center - MPR
 Quoting: **Kwik-Wall Operable Partition - PANELS ONLY**

DATE 2/27/2024

Quotation # 40227-2889

This quote is valid for 60 days. Payment terms are 50% deposit w/net 10 due upon completion. Design, approval, fabrication, shipping will likely total 12-14 weeks (after submittal approval). Addendums through Addm# ****none**** are noted and included.

Quantity	Description	Each	Price
1	Furnish and install Kwik-Wall Model 3030 Operable Partition - PANELS ONLY STC 50 Size: 62'0" x 9'10-1/2", (16 panels) Lead Panel: Bulb Seal Last Panel: Expandable Panel Closure Bottom Seal: Operable with Crank Handle Panel Finish: Standard Factory Vinyl - Ramie, Rolled KCS-6 Demo existing panels - track and suspension to remain. Trash bin by Rancho Simi Valley Community Center Includes materials, freight, tax, and standard wage labor. Note - Reuse existing track, suspension system and structural support; Pricing is valid for jobs with panels shipping prior to Nov-2024, otherwise, add 3% escalation to quote for each quarter beyond that date. Excludes multiple phases, backing, demo, and material hoisting. Pricing is for ground floor installation.		
***** (Options below are not included in total price) *****			
Option 1	NONE		
Notes	CE Pickup Company, Inc. - CSLB # 647465, DIR Registration #1000007590 This quote is subject to a 25% cancellation fee if cancelled after being accepted in any form. Complete Installation of above scope (merit shop labor, UNO) is included - Freight included Cost of dumpster NIC, permits, fees, structural engineering not included unless noted above.		
7.25%	State sales tax - Ventura County, CA	Included	
Visa, Amex, MC payment available with 3% CC processing fee paid by client		Total	\$57,538

Please call with any questions 714-277-1083 or email dkulseth@pacificsoundcontrol.com.

Pacific Sound Control, a CE Pickup Company

David Kulseth

David Kulseth
 Applications Engineer

RANCHO SIMI RECREATION AND PARK DISTRICT
INTEROFFICE MEMORANDUM

DATE: May 1, 2024

TO: District Manager

FROM: Director of Administration

SUBJECT: Audit Results and Basic Financial Statements for Rancho Simi
Recreation and Park District for Fiscal Year End June 30, 2023

BACKGROUND

The accounting firm of Moss, Levy & Hartzheim LLP (hereinafter “Auditors”), has performed an annual audit of the District’s financial affairs. The Auditors prepare Basic Financial Statements during the audit process. The attached financial statements for the District’s fiscal year end June 30, 2023, were completed and provided to the District (Attachment 1). The Auditors have issued an unqualified opinion and indicated that the financial statement fairly states, in all material respects, the financial position of the Rancho Simi Recreation and Park District. In addition, the Management Report and Auditor’s Communication Letter (Attachment 2) indicates the audit is performed in accordance with Government Auditing Standards.

SUMMARY

The District's financial highlights for the fiscal year 2022/23 are listed below.

- Total net position increased by \$1,996,254, from \$140,914,315 in FY 2021/22 to \$142,910,569 in FY 2022/23.
- Total Revenue, as compared to the prior fiscal year, decreased by \$1,732,040, from \$31,761,444 in FY 2021/22 to \$33,493,484 in FY 2022/23. In FY 2021/22, the District’s revenues included one-time transactions such as disaster recovery reimbursements and COVID-19 Fiscal Relief for Special Districts. In addition, charges for services increased \$1,077,623, property taxes rose by \$1,495,233, investments grew by \$589,008, offset by a decrease in capital contributions and grants of \$1,094,306.
- Total expenses as compared to the prior fiscal year, increased by \$3,203,438 from \$26,104,956 in FY 2021/22 to \$29,308,394 in FY 2022/23. Increases were mostly related to general fund salaries, benefits, services and supplies.
- Total Capital Assets, Net of Depreciation, increased by \$1,920,967, from \$123,962,877 in

FY 2021/22 to \$125,883,844 in FY 2022/23. The increase is primarily due to the completion of the Oak Park Lagoon renovation project.

- Total Long-term Liabilities increased by \$7,043,123, from \$16,879,419 in FY 2021/22 to \$23,922,542 in FY 2022/23 mainly due to an increase in the net pension liability.

There are no findings in the 2022/23 audit report.

BOARD ACTION

The staff report is informational only, there is no Board action required.



Theresa Pennington
Director of Administration

ATTACHMENT 1

RANCHO SIMI RECREATION AND PARK DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2023

**RANCHO SIMI RECREATION AND PARK DISTRICT
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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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WILSON LAM, CPA

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Rancho Simi Recreation and Park District
Simi Valley, California

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Rancho Simi Recreation and Park District, California (District) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion analysis, Schedule of Changes in Net Pension Liability, Schedule of Pension Contributions, Schedule of Changes in Net OPEB Liability, Schedule of OPEB Contributions, and budgetary comparison information for the General Fund and major special revenue funds be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California
March 20, 2024

RANCHO SIMI RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

This section of the Rancho Simi Recreation and Park District's (the "District") basic financial statements presents management's discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2023. Management's discussion and analysis is intended to serve as an overview of the District's required financial statements and should be read in conjunction with the audited financial statements and accompanying notes to the financial statements which follow this section.

Financial Highlights

The District's financial highlights for the fiscal years presented are listed below. These results are discussed in more detail later in this report.

- Total Net Position increased by \$1,996,254, from \$140,914,315 in FY 2021/22 to \$142,910,569 in FY 2022/23.
- Total Revenue, as compared to the prior fiscal year, decreased by \$1,732,040, from \$31,761,444 in FY 2021/22 to \$33,493,484 in FY 2022/23. In FY 2021/22, the District's revenues included one-time transactions such as Disaster Recovery reimbursements and COVID-19 Fiscal Relief for Special Districts. In addition, Charges for Services increased \$1,077,623, Property Taxes rose by \$1,495,233, Investment income grew \$589,008, offset by a decrease in Capital Contributions and Grants of \$1,094,306.
- Total Expenses as compared to the prior fiscal year, increased by \$3,203,438 from \$26,104,956 in FY 2021/22 to \$29,308,394 in FY 2022/23.
- Total Capital Assets, Net of Depreciation, increased by \$1,920,967, from \$123,962,877 in FY 2021/22 to \$125,883,844 in FY 2022/23.
- Total Long-term Liabilities increased by \$7,043,123, from \$16,879,419 in FY 2021/22 to \$23,922,542 in FY 2022/23.

Overview of the Financial Statements

This annual report includes management's discussion and analysis report, the independent auditors' report, and the basic financial statements of the District. The financial statements also include notes that explain information in the financial statements in more detail, required supplementary information which provides additional disclosures on major funds budgetary schedule, post-employment health insurance benefits and pension liabilities, and other supplemental information which includes combining non-major fund statements and budgetary comparison schedules of revenues and operating expenditures.

Required Financial Statements

The government-wide financial statements of the District report information about the District using accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about the District's activities.

The District is a special enterprise district of the State of California. The format of the District's financial statements are presented as governmental funds and enterprise funds. Governmental funds are prepared using the modified accrual basis of accounting, where revenues are recognized in the period in which they become available and measurable, and expenditures are recognized in the period in which the liability is incurred. Enterprise funds are self-supporting funds that charge fees to users to cover the costs of operation, maintenance, and recurring capital replacement similar to the accounting used by private sector companies.

RANCHO SIMI RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

Enterprise funds report on the accrual basis of accounting, recognizing all assets, liabilities, revenues, and expenses applicable as of the financial statement date.

The Statement of Net Position includes all of the District's assets, liabilities, and deferred inflows/outflows of resources and provides information about the nature and amount of investment resources (assets) and obligations (liabilities).

The Statement of Revenues, Expenses, and Changes in Fund Net Position reports the District's operating and non-operating revenues by major sources along with operating and non-operating expenses by categories and capital contributions.

The Statement of Cash Flows reports the District's cash flows (cash receipts and payments) from operating activities, capital and non-capital, and investing activities.

Financial Statement Analysis

The following table shows the condensed statements of net position of the District for the past two fiscal years:

Condensed Statement of Net Position

	Governmental Activities		Business Type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
Assets						
Current and Other Assets	\$ 35,219,052	\$ 34,007,489	\$ 4,421,766	\$ 6,778,753	\$ 39,640,818	\$ 40,786,242
Capital Assets	122,397,526	124,386,258	1,565,351	1,497,586	123,962,877	125,883,844
Total Assets	157,616,578	158,393,747	5,987,117	8,276,339	163,603,695	166,670,086
Deferred Outflows of Resources						
OPEB	1,204,055	1,415,532	166,594	190,210	1,370,649	1,605,742
Pension	1,898,282	4,775,369	262,648	635,361	2,160,930	5,410,730
Total Deferred Outflows of Resources	3,102,337	6,190,901	429,242	825,571	3,531,579	7,016,472
Liabilities						
Current and Other Liabilities	1,862,797	2,503,361	413,830	550,767	2,276,627	3,054,128
Long-term Liabilities	14,680,530	20,709,793	1,996,670	2,881,464	16,677,200	23,591,257
Total Liabilities	16,543,327	23,213,154	2,410,500	3,432,231	18,953,827	26,645,385
Deferred Inflows of Resources						
OPEB	643,192	1,666,870	88,992	223,984	732,184	1,890,854
Pension	4,042,639	379,339	559,342	50,471	4,601,981	429,810
Leases	1,932,967	1,809,940			1,932,967	1,809,940
Total Deferred Inflows of Resources	6,618,798	3,856,149	648,334	274,455	7,267,132	4,130,604
Net Position						
Net Investment in capital assets	122,397,526	124,386,258	1,564,329	1,493,688	123,961,855	125,879,946
Restricted- Parks and Facilities	3,673,483	3,607,732			3,673,483	3,607,732
Restricted- Community Development	547,725	824,860			547,725	824,860
Unrestricted	10,938,056	8,696,495	1,793,196	3,901,536	12,731,252	12,598,031
Total Net Position	\$ 137,556,790	\$ 137,515,345	\$ 3,357,525	\$ 5,395,224	\$ 140,914,315	\$ 142,910,569

The District's combined total net position increased by \$1,996,254, from \$140,914,315 in FY 2021/22 to \$142,910,569 in FY 2022/23.

Total assets (including Deferred Outflows of Resources) increased by \$6,551,284, from \$167,135,274 in FY 2021/22 to \$173,686,558 in FY 2022/23. The growth results from increases in Current and Other Assets of \$1,145,42, Capital Assets of \$1,920,967, and Deferred Outflows of Resources of \$3,484,893.

Total liabilities (including Deferred Inflow of Resources) increased by \$4,555,030, from \$26,220,959 FY 2021/22 to \$30,775,989 FY 2022/23. The rise in liabilities are in Current and Other Liabilities of \$777,501, Long-term Liabilities of \$6,914,057, offset by a decrease in Deferred Inflows of Resources of \$3,136,528.

RANCHO SIMI RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

Condensed Statements of Activities

The District's revenue decreased by \$1,732,040, as compared to the prior fiscal year, from \$33,493,484 in FY 2021/22 to \$31,761,444 in FY 2022/23. The decline results from decreases in Other revenue of \$3,799,598, Capital Contributions and Grants of \$1,094,306, offset by increases in Charges for Services of \$1,077,623, and Property Tax revenue of \$1,495,233.

	Governmental Activities		Business Type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
Revenues						
Program Revenues						
Charges for Services	\$ 4,503,906	\$ 5,332,400	\$ 4,912,436	\$ 5,161,565	\$ 9,416,342	\$ 10,493,965
Capital Contributions and Grants	1,653,716	559,410			1,653,716	559,410
General Revenues						
Secured/Unsecured Property Tax	17,076,664	18,571,897			17,076,664	18,571,897
Investment Income	107,661	612,902	18,608	102,375	126,269	715,277
Other	5,220,493	1,420,895			5,220,493	1,420,895
Total Revenue	28,562,440	26,497,504	4,931,044	5,263,940	33,493,484	31,761,444
Expenses						
Parks and Recreation	21,892,154	25,149,578			21,892,154	25,149,578
Golf Courses			4,212,802	4,158,816	4,212,802	4,158,816
Total Expenses	21,892,154	25,149,578	4,212,802	4,158,816	26,104,956	29,308,394
Transfers		(998,231)		998,231		
Changes in Net Position	6,670,286	349,695	718,242	2,103,355	7,388,528	2,453,050
Net Position-Beginning	130,886,504	137,556,790	2,639,283	3,357,525	133,525,787	140,914,315
Restatement		(391,140)		(65,656)	0	(456,796)
Net Position-Beginning Restated	130,886,504	137,165,650	2,639,283	3,291,869	133,525,787	140,457,519
Net Position-Ending	\$ 137,556,790	\$ 137,515,345	\$ 3,357,525	\$ 5,395,224	\$ 140,914,315	\$ 142,910,569

The District's expenses increased by \$3,203,438 as compared to the prior fiscal year, from \$26,104,956 in FY 2021/22 to \$29,308,394 in FY 2022/23.

Capital Assets Summary

	Governmental Activities		Business Type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
Land	\$ 82,816,838	\$ 86,056,481			\$ 82,816,838	\$ 86,056,481
Construction in Progress	551,960	649,030		27,500	551,960	676,530
Land Improvements	13,427,407	13,716,398		24,715	13,427,407	13,741,113
Buildings and Improvements	62,745,497	63,133,916	6,960,408	6,974,108	69,705,905	70,108,024
Equipment	3,722,709	4,124,860	1,280,484	1,280,484	5,003,193	5,405,344
Total Capital Assets	163,264,411	167,680,685	8,240,892	8,306,807	171,505,303	175,987,492
Less Accumulated Depreciation	(40,866,885)	(43,294,427)	(6,675,541)	(6,809,221)	(47,542,426)	(50,103,648)
Total Capital Assets, Net of Accumulated Depreciation	\$ 122,397,526	\$ 124,386,258	\$ 1,565,351	\$ 1,497,586	\$ 123,962,877	\$ 125,883,844

The District's Total Capital Assets, Net of Deprecation, increased by \$1,920,967, from \$123,962,877 in FY 2021/22 to \$125,883,844 in FY 2022/23.

Capital assets increases FY 2022/23 primarily a result in the increases in Land of \$3,239,643, due to the completion of the Oak Canyon Community Park Lagoon.

Increases in Capital Assets are offset by annual depreciation expense of (\$2,564,174).

RANCHO SIMI RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

Long-Term Liabilities

	Governmental Activities		Business Type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
Other Postemployment Benefits	\$ 8,365,329	\$ 7,536,174	\$ 1,157,433	\$ 1,012,665	\$ 9,522,762	\$ 8,548,839
Net Pension Liability	5,592,246	12,365,153	773,747	1,645,178	6,365,993	14,010,331
Leases			42,162	244,143	42,162	244,143
Compensated Absences	904,844	1,019,647	81,558	99,582	986,402	1,119,229
Total Long-Term Liabilities	\$ 14,862,419	\$ 20,920,974	\$ 2,054,900	\$ 3,001,568	\$ 16,917,319	\$ 23,922,542

Long-Term liabilities increased by \$7,043,123, from \$16,879,419 in FY 2021/22 to \$23,922,542 in FY 2022/23. The increase in long-term liabilities is primarily due to an increase in Net Pension Liability of \$7,644,338, offset by a decrease in Other Postemployment benefits (OPEB) of \$973,923. Detailed information on long term debt obligations can also be found in Note 9 to 11 to the basic financial statements.

Economic and Other Factors

With the year fiscal 2024 ahead, the District must understand that its operating environment keeps evolving. Plans and strategies must be developed with foresight and flexibility, to better cope with the continuing stresses of COVID, while working to establish normalcy to our everyday activities. Its a time to look back and highlight the fiscal successes of operations and use that knowledge to sustain our solid financial position well into the future. The short-term will have challenges that will eventually change in the long-term. What is the District's outlook? How will the needs of our stakeholders change, short-term and long? This is the District's opportunity to review its capital needs in detail, to determine what we can build, when can we build it, and how can we maintain it. How does Capital needs impact liquidity, reserves, and fund balance? In this discussion, the District will review its major revenue and expenditures streams, to evaluate the District's capacity to deliver the services at the core of its Mission Statement. The residents of Simi Valley and Oak Park should trust that the District management can successfully navigate the challenges of the new normal, and enter the future strong and viable.

As noted, the District financials are structured in two forms, Governmental and Enterprise funds, with each form having distinct fiscal priorities. The majority of the Districts financial activity is recorded in the Governmental funds, of which the General Fund is the largest of these funds. The revenues from the General Fund are used to fund recreational program activities, the majority of District salaries and benefits, services and supplies, insurances, utilities, repairs and maintenance. Budget surpluses are used to fund certain one-time expenditures, as well as future capital projects. The pressure can be unrelenting for District management to timely review its fiscal performance, to make adjustments quickly, and to understand how decisions made today positions the District to deal with an ever evolving future.

The District's major Governmental fund revenues are property tax and assessments, and revenues received from recreational program activities (charges for services). In particular, the District relies on Property tax and assessments to fund District services. An indirect outcome of the COVID pandemic was the rapid increase in property values. As a result, the District has received higher than usual tax revenues over the last couple of years. Looking ahead, there is an expectation that tax revenues should transition to normal, but stable growth rates, though at a reduced level than experienced recently.

Recreational program activities represent another significant revenue source for the District. Considering the District's core mission is to promote healthy lifestyles, the District has a responsibility to offer varied and abundant recreational activities, which are affordable to any interested resident. In an inflationary climate, increased funding becomes necessary in order to keep recreational programs accessible.

RANCHO SIMI RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

This kind of governmental investment earns high returns. The District's stakeholders value healthy and active lifestyles, the District has an important role in sustaining these positive lifestyles. Looking into the future, the District plans for high participation rates across all the programs it offers, yet is challenged by economic pressures to keep activity pricing affordable to all.

District management foresees a risk in relying on one or two revenue sources. To mitigate this risk, management has stepped up its efforts to find alternate revenue sources such as grants, by seeking partnership and collaboration with local agencies, the District has expanded its resource pool. These are the positive relationships valuable for the community, which the District feels will continue to grow over the long-term.

In effect, revenues are the budgetary boundary for expenditures. A fiscally responsible government must fund current year expenditures with current year revenues. Fiscally responsible governments continually evaluate the future to develop strategies that ensure balanced operating budgets on an annual basis for every fiscal year the organization serves its stakeholders. That is the overriding philosophy and fiscal mission of the District.

To understand the challenge of expenditure management, is to plan and project for the volatility of cost drivers. Salaries and benefits will inevitably follow the movement of inflation. As the workforce population ages, retirements rates rise, resulting in increasing pension costs and liabilities. Prudent management looks ahead at how to mitigate the pressures from its pension obligations, searching for cost reduction and sharing opportunities. As a parks district, utilities expense, in particular water costs, are continuously monitored, having to balance the desire for lush, grassy landscapes, water conservation and rising utility rates. Risk mitigation and insurance expenditures rise seemingly without constraint. A prudent government must remain realistic about the fiscal obligations necessary to sustain a skilled and dedicated workforce, recreation for everyone, beautiful parks and abundant open space. These critical decisions will affect the level of service the community receives currently, and just as importantly for future generations to come.

The District is proud it can offer residents a multitude of parks, facilities and open space. These spaces require regular maintenance to remain viable. This obligation demands a skilled labor force with lean and efficient administrative support. Attracting high level human resources in a tight labor market requires the District to offer increasing wage and benefit packages. The District faces rising maintenance costs. In response deferred maintenance have been budgeted, as the District annually reviews its maintenance workforce to ensure adequate coverage for District needs. Viewed locally as a fulfilling workplace, the District anticipates it can maintain a motivated and stable work force, while aligning salary and benefit costs to revenues to ensure balanced budgets into the future.

Providing some fiscal relief, albeit temporary, Ventura County experienced heavy rains during the last couple of winters. As a result, the District saw savings in its water utility costs, typically a major expenditure for any park district. It appears that for the short-term, the hope is that the District will continue to enjoy higher than average rains, resulting in lower water usage. However, over the long term, District managers anticipate higher utility rates across all utilities, as drought challenges return and overall utility costs rise faster than the growth of revenues.

Risk management must be added to the fiscal responsibilities the District must address. Property liability and worker's compensation insurances premiums seemingly rise every fiscal year, which dictates management's expectations and in turn, develop strategies to absorb the impact. A critical, District directive is to maintain and manage for strong safety practices, keeping risk management costs to tolerable levels.

A major element necessary to achieve the District's fiscal objectives is to identify District Capital needs and goals, including finding funding for these often, large dollar projects. Investing in the District's vehicle fleet is critical, due to increased governmental requirements and obligations to modernize with environmentally efficient vehicles. The District factors these expenditures in drafting future budget projections.

RANCHO SIMI RECREATION AND PARK DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

The five-year capital plan, as published in the District budget documents, outlines key future projects, including enhanced development of Rancho Santa Susana Park, a new Activity Center, and Activity Center HVAC upgrades and roof replacement. The Aquatics pool building is in need of replacement, and many other projects related to expanding amenities, while maintaining the large array of facilities, community centers, and other recreational gathering sites. Funding commitments are limited to only what is adopted by the District's Board of Directors, the District's guiding force. The future is uncertain, funding is scrutinized, priorities change, as the District delivers on its core purpose.

Enterprise funds, specifically the District two golf courses, are strictly managed with the intent to have these programs be self-sufficient. The golf courses fund their own operations and capitals needs with the revenues they alone generate. An unforeseen change related to the impact of the COVID pandemic was that the District saw an increase in player activity, as they courses remained opened to all players, while other local course were out of operations. As costs are incurred with increased revenues, so do increased maintenance capital costs are inevitably incurred with higher player usage. Fees are reviewed to ensure that current operations needs are met, while generating funds for future capital needs.

By strictly adhering to a policy of balancing operating budgets, the District has developed a planning tool to manage the challenge of rising costs. District department heads and managers are tasked to review their annual budget requests in detail, and to share their priorities, their needs, and their fiscal strategies, as partners with District leadership. Throughout the fiscal year, District management reviews monthly financial reports, comparing month and year-to-date performance as granular as at the line-item level. Expectations and projections are confirming, or adjustments are instituted, managing today for the future ahead.

In the calendar year upon us, 2024, the District believes and plans for a return to normalcy. The District has developed a resiliency over the past few years. Prudent fiscal policy proves effective, time and time again. Strategies are ever evolving, the short is critical, while the long-term demands attention. Fiscal plans are reviewed and revising, while the Districts objectives remain steadfast, for the current generations of Simi Valley and Oak Park, and for the generations to follow.

Accounting System and Budgetary Control

The District's operations, park maintenance and recreation activities, are largely funded through the General Fund. In addition to the General Fund, the District maintains eight (8) other funds. These other funds provide a separate accounting of monies that are segregated for legal or other reasons. As a special district, charges to customers are made only to those who receive services. The District's account structure, insofar as is practical is in accordance with generally accepted accounting principles.

The District's Board adopts a non-appropriated budget to serve as its approved financial plan. Increases in service charges are approved by the Board after conducting a public hearing. The budget is used as a key control device: (1) to ensure Board approval for amounts set for operations and capital improvements; (2) to monitor expenses and projected progress; and (3) as compliance that approved spending levels have not been exceeded. All operating and capital activities of the District are included within the approved budget.

Requests for Information

This report is designed to assist interested parties in understanding the Park District's state of financial affairs and related considerations. Further questions can also be directed telephonically at 805-584-4400 to the District's Director of Administration, Theresa Pennington (or by e-mail at theresa@rsrpd.us).

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FINANCIAL STATEMENTS

RANCHO SIMI RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 31,082,277	\$ 6,248,872	\$ 37,331,149
Receivables:			
Interest	233,930	47,325	281,255
Insurance	768,518		768,518
Leases	1,869,701		1,869,701
Other	222,117		222,117
Prepaid items	992		992
Inventory		61,265	61,265
Internal balances	(170,046)	170,046	
Right to use assets, leases, net		251,245	251,245
Capital assets:			
Nondepreciable	83,465,868	27,500	83,493,368
Depreciable, net	40,920,390	1,470,086	42,390,476
Total assets	<u>158,393,747</u>	<u>8,276,339</u>	<u>166,670,086</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB-related	1,415,532	190,210	1,605,742
Pension-related	4,775,369	635,361	5,410,730
Total deferred outflows of resources	<u>6,190,901</u>	<u>825,571</u>	<u>7,016,472</u>
LIABILITIES			
Accounts payable	1,051,529	244,530	1,296,059
Accrued wages	331,479	44,400	375,879
Unearned revenue	853,144	130,733	983,877
Refundable deposits	56,028		56,028
Compensated absences - due within one year	211,181	19,916	231,097
Leases payable - due within one year		111,188	111,188
Due in more than one year:			
Other postemployment benefits	7,536,174	1,012,665	8,548,839
Net pension liability	12,365,153	1,645,178	14,010,331
Leases payable		143,955	143,955
Compensated absences	808,466	79,666	888,132
Total liabilities	<u>23,213,154</u>	<u>3,432,231</u>	<u>26,645,385</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB-related	1,666,870	223,984	1,890,854
Pension-related	379,339	50,471	429,810
Leases	1,809,940		1,809,940
Total deferred inflows of resources	<u>3,856,149</u>	<u>274,455</u>	<u>4,130,604</u>
Net investment in capital assets	124,386,258	1,493,688	125,879,946
Restricted for:			
Parks and facilities	3,607,732		3,607,732
Community development	824,860		824,860
Unrestricted	8,696,495	3,901,536	12,598,031
Total net position	<u>\$ 137,515,345</u>	<u>\$ 5,395,224</u>	<u>\$ 142,910,569</u>

The notes to basic financial statements are an integral part of this statement.

RANCHO SIMI RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

	Expenses	Program Revenue	
		Charges for Services	Capital Contributions and Grants
Governmental activities:			
Parks and recreation	\$ 25,149,578	\$ 5,332,400	\$ 559,410
Total governmental activities	25,149,578	5,332,400	559,410
Business-type activities:			
Golf course	4,158,816	5,161,565	
Total business-type activities	4,158,816	5,161,565	
Total primary government	\$ 29,308,394	\$ 10,493,965	\$ 559,410

General revenues:
Taxes:
 Secured and unsecured property taxes
Investment income
Other
Transfers
 Total general revenues

Change in net position

Net position at beginning of fiscal year

Restatements

Net position at beginning of fiscal year, restated

Net position at end of fiscal year

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (19,257,768)	\$ -	\$ (19,257,768)
(19,257,768)		(19,257,768)
	1,002,749	1,002,749
	1,002,749	1,002,749
(19,257,768)	1,002,749	(18,255,019)
18,571,897		18,571,897
612,902	102,375	715,277
1,420,895		1,420,895
(998,231)	998,231	
19,607,463	1,100,606	20,708,069
349,695	2,103,355	2,453,050
137,556,790	3,357,525	140,914,315
(391,140)	(65,656)	(456,796)
137,165,650	3,291,869	140,457,519
\$ 137,515,345	\$ 5,395,224	\$ 142,910,569

RANCHO SIMI RECREATION AND PARK DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2023

	General Fund	Park Dedication Fees Special Revenue Fund
ASSETS		
Cash and investments	\$ 16,374,090	\$ 3,404,869
Receivables:		
Interest	120,199	26,356
Accounts	581,023	
Leases	1,869,701	
Other	1,641	
Prepaid items	992	
Due from other funds	166,233	
Total assets	\$ 19,113,879	\$ 3,431,225
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 808,079	\$ -
Accrued wages	293,256	
Unearned revenue	853,144	
Refundable deposits	56,028	
Due to other funds	252,825	
Total liabilities	2,263,332	
Deferred inflows of resources:		
Leases	1,809,940	
Total deferred inflows of resources	1,809,940	
Fund Balances:		
Nonspendable:		
Prepaid items	992	
Leases	59,761	
Restricted:		
Parks and facilities		3,431,225
Community development		
Assigned		
Unassigned	14,979,854	
Total fund balances	15,040,607	3,431,225
Total liabilities, deferred inflows of resources, and fund balance:	\$ 19,113,879	\$ 3,431,225

The notes to basic financial statements are an integral part of this statement

Capital Outlay Capital Projects Fund	Other Governmental Funds	Totals
\$ 10,292,891	\$ 1,010,427	\$ 31,082,277
79,673	7,702	233,930
187,495		768,518
		1,869,701
	220,476	222,117
		992
<u>51,747</u>	<u>46,206</u>	<u>264,186</u>
<u>\$ 10,611,806</u>	<u>\$ 1,284,811</u>	<u>\$ 34,441,721</u>
\$ 176,612	\$ 66,838	\$ 1,051,529
	38,223	331,479
		853,144
		56,028
	181,407	434,232
<u>176,612</u>	<u>286,468</u>	<u>2,726,412</u>
		1,809,940
		1,809,940
		992
		59,761
	176,507	3,607,732
	824,860	824,860
10,435,194		10,435,194
	(3,024)	14,976,830
<u>10,435,194</u>	<u>998,343</u>	<u>29,905,369</u>
<u>\$ 10,611,806</u>	<u>\$ 1,284,811</u>	<u>\$ 34,441,721</u>

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RANCHO SIMI RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL
FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balances - governmental funds \$ 29,905,369

Amounts reported for governmental activities in the statement of net position are different because:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and depreciation.

Capital assets at historical cost	\$	167,680,685
Accumulated depreciation		<u>(43,294,427)</u>

Net		124,386,258
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Deferred outflows and inflows of resources relating to OPEB: In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows related to OPEB liability		1,415,532
Deferred inflows related to OPEB liability		(1,666,870)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows related to net pension liability		4,775,369
Deferred inflows related to net pension liability		(379,339)

Long-term liabilities have not been included in governmental funds:

Other postemployment benefits		(7,536,174)
Net pension liability		(12,365,153)
Compensated absences		<u>(1,019,647)</u>

Total net position - governmental activities	\$	<u><u>137,515,345</u></u>
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The notes to basic financial statements are an integral part of this statement.

RANCHO SIMI RECREATION AND PARK DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2023

	General Fund	Park Dedication Fees Special Revenue Fund
Revenues:		
Taxes, penalties, and interest	\$ 16,214,042	\$ -
Intergovernmental		
Charges for services	5,332,400	
Developer fees		33,060
Investment income	345,108	70,170
Other revenues	1,077,227	700
Total revenues	22,968,777	103,930
Expenditures:		
Current:		
Salaries and benefits	12,265,717	
Services and supplies	7,533,425	
Insurance	1,557,987	
Utilities	1,782,575	
Other	21,979	
Capital outlay	118,285	62,452
Total expenditures	23,279,968	62,452
Excess of revenues over (under) expenditures	(311,191)	41,478
Other Financing Sources (Uses):		
Transfers in		
Transfers out	(3,335,143)	(29,194)
Total other financing sources (uses)	(3,335,143)	(29,194)
Net changes in fund balances	(3,646,334)	12,284
Fund balances - July 1, 2022	18,924,141	3,463,289
Prior period adjustments	(237,200)	(44,348)
Fund balances - July 1, 2022 (restated)	18,686,941	3,418,941
Fund balances - June 30, 2023	<u>\$ 15,040,607</u>	<u>\$ 3,431,225</u>

The notes to basic financial statements are an integral part of this statement

Capital Outlay Capital Projects Fund	Other Governmental Funds	Totals
\$ -	\$ 2,357,855	\$ 18,571,897
	526,350	526,350
		5,332,400
		33,060
178,658	18,966	612,902
342,968		1,420,895
<u>521,626</u>	<u>2,903,171</u>	<u>26,497,504</u>
	1,581,325	13,847,042
446,314	210,727	8,190,466
		1,557,987
	291,307	2,073,882
		21,979
421,630	514,218	1,116,585
<u>867,944</u>	<u>2,597,577</u>	<u>26,807,941</u>
<u>(346,318)</u>	<u>305,594</u>	<u>(310,437)</u>
2,364,266	120,726	2,484,992
	(118,886)	(3,483,223)
<u>2,364,266</u>	<u>1,840</u>	<u>(998,231)</u>
<u>2,017,948</u>	<u>307,434</u>	<u>(1,308,668)</u>
8,526,838	690,909	31,605,177
(109,592)		(391,140)
<u>8,417,246</u>	<u>690,909</u>	<u>31,214,037</u>
<u>\$ 10,435,194</u>	<u>\$ 998,343</u>	<u>\$ 29,905,369</u>

RANCHO SIMI RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

Net change in fund balances - total governmental funds		\$ (1,308,668)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, the amount earned for vacation exceeded the vacation used by:</p>		
		(114,803)
<p>Other postemployment benefits reported in the governmental funds includes cash payments made into the trust fund and payments on behalf of retirees. In the Statement of Activities, OPEB expense includes the change in the net OPEB liability, and related change in OPEB amounts for deferred outflows of resources and deferred inflows of resources.</p>		
		16,954
<p>In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:</p>		
		(232,520)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This activity is reconciled as follows:</p>		
Capital outlay	\$ 1,116,585	
Asset additions	3,329,211	
Gain (Loss) on asset disposal	(26,570)	
Depreciation expense not reported in governmental funds	<u>(2,430,494)</u>	
		<u>1,988,732</u>
Change in net position - governmental activities		<u>\$ 349,695</u>

The notes to basic financial statements are an integral part of this statement.

RANCHO SIMI RECREATION AND PARK DISTRICT
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 June 30, 2023

	<u>Enterprise Fund</u>
	<u>Golf Course Fund</u>
ASSETS	
Current assets:	
Cash and investments	\$ 6,248,872
Receivables:	
Interest	47,325
Inventory	61,265
Due from other funds	<u>170,046</u>
Total current assets	<u>6,527,508</u>
Noncurrent assets:	
Capital assets, net of accumulated depreciation	1,497,586
Right of use assets, leases, net of accumulated amortization	<u>251,245</u>
Total noncurrent assets	<u>1,748,831</u>
Total assets	<u>8,276,339</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow of resources- OPEB	190,210
Deferred outflow of resources- pension	<u>635,361</u>
Total deferred outflows of resources	<u>825,571</u>
Total assets and deferred outflows of resources	<u>9,101,910</u>
LIABILITIES	
Current liabilities:	
Accounts payable	244,530
Accrued wages	44,400
Unearned revenue	130,733
Leases payable, due within one year	111,188
Compensated absences, due within one year	<u>19,916</u>
Total current liabilities	<u>550,767</u>
Long-term liabilities:	
Net pension liability	1,645,178
Net OPEB liability	1,012,665
Leases payable, due in more than one year	143,955
Compensated absences, due in more than one year	<u>79,666</u>
Total long-term liabilities	<u>2,881,464</u>
Total liabilities	<u>3,432,231</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow of resources- OPEB	223,984
Deferred inflow of resources- pension	<u>50,471</u>
Total deferred inflows of resources	<u>274,455</u>
Total liabilities and deferred inflows of resources	<u>3,706,686</u>
NET POSITION	
Net investment in capital assets	1,493,688
Unrestricted	<u>3,901,536</u>
Total net position	<u>\$ 5,395,224</u>

The notes to basic financial statements are an integral part of this statement.

RANCHO SIMI RECREATION AND PARK DISTRICT
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
For the Fiscal Year Ended June 30, 2023

	<u>Enterprise Fund</u>
	<u>Golf Course Fund</u>
Operating Revenues:	
Golf course revenues	\$ 4,666,782
Pro shop sales/club rentals	319,730
Food and beverage	94,453
Miscellaneous revenues	<u>80,600</u>
Total operating revenues	<u>5,161,565</u>
Operating Expenses:	
Salaries and benefits	1,870,939
Services and supplies	926,065
Insurance	258,525
Utilities	779,695
Depreciation and amortization	258,870
Repairs and maintenance	46,887
Other	<u>7,980</u>
Total operating expenses	<u>4,148,961</u>
Operating income	<u>1,012,604</u>
Non-Operating Revenues (Expenses):	
Investment income	102,375
Interest expense	<u>(9,855)</u>
Total non-operating revenues	<u>92,520</u>
Transfers:	
Transfers in	<u>998,231</u>
Net transfers	<u>998,231</u>
Change in net position	<u>2,103,355</u>
Net position, beginning of fiscal year	3,357,525
Restatement	<u>(65,656)</u>
Net position, beginning of fiscal year (restated)	<u>3,291,869</u>
Net position, end of fiscal year	<u><u>\$ 5,395,224</u></u>

The notes to basic financial statements are an integral part of this statement.

RANCHO SIMI RECREATION AND PARK DISTRICT
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2023

	<u>Enterprise Fund</u>
	<u>Golf Course Fund</u>
Cash Flows From Operating Activities	
Receipts from customers	\$ 5,120,542
Payments to suppliers for goods and services	(1,985,968)
Payments for salaries and benefits	(1,849,278)
Net cash provided by operating activities	<u>1,285,296</u>
Cash Flows From Capital and Related Financing Activities	
Acquisition of capital assets	(65,915)
Acquisition of right to use assets	(335,295)
Proceeds from leases	335,295
Lease payments	(132,169)
Net cash used by capital and related financing activities	<u>(198,084)</u>
Cash Flows From Non-Capital Financing Activities	
Transfers in	998,231
Cash paid to other funds	(1,015,221)
Net cash provided by non-capital financing activities	<u>(16,990)</u>
Cash Flows Provided by Investing Activities	
Interest received/charged	(1,427)
Net cash used by investing activities	<u>(1,427)</u>
Net increase in cash and cash equivalents	1,068,795
Cash and cash equivalents - beginning of fiscal year	<u>5,180,077</u>
Cash and cash equivalents - end of fiscal year	<u>\$ 6,248,872</u>
Reconciliation of cash and cash equivalents to amounts reported on the statement of net position:	
Reported on the Statement of Net Position:	
Cash and investments	<u>\$ 6,248,872</u>
Cash and cash equivalents - June 30, 2023	<u>\$ 6,248,872</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 1,012,604
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization expense	258,870
Change in assets, deferred outflows, liabilities, and deferred inflows:	
Decrease (increase) in inventory	(24,720)
Decrease (increase) in deferred outflows of resources - OPEB	(23,616)
Decrease (increase) in deferred outflows of resources - pension	(372,713)
Increase (decrease) in accounts payable	107,169
Increase (decrease) in accrued wages	3,637
Increase (decrease) in compensated absences	18,024
Increase (decrease) in unearned revenue	(41,023)
Increase (decrease) in refundable deposits	(5,720)
Increase (decrease) in net pension liability	871,431
Increase (decrease) in net OPEB liability	(144,768)
Increase (decrease) in deferred inflows of resources - OPEB	134,992
Increase (decrease) in deferred inflows of resources - pension	(508,871)
Net cash provided by operating activities	<u>\$ 1,285,296</u>

The notes to basic financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Rancho Simi Recreation and Park District (the District), situated in the County of Ventura, California, was duly organized under the Recreation and Park District Law (Chapter 4, Division 5, Public Resource Code) on October 3, 1961.

B. Reporting Entity

The District's basic financial statements include the operations of which the District's Board of Directors exercises oversight responsibility. There are no component units that should be included within the District's reporting entity, as set forth in the Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61.

C. Basis of Accounting, Measurement Focus, and Financial Statement Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

The *basic financial statements* of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole. These statements include separate columns for the governmental activities of the primary government. Eliminations have been made in the Statement of Activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of the District.

Government-wide financial statements are presented using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. *Basis of accounting* refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transaction are recognized in accordance with the requirements of GASB Statement No. 33.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting, Measurement Focus, and Financial Statement Presentation (Continued)

Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government are presented after the government-wide financial statements. These statements display information about major funds individually and nonmajor funds in the aggregate for governmental and enterprise funds.

Governmental Funds

In the fund financial statements, governmental funds are presented using the *modified - accrual basis of accounting*. Their revenues are recognized when they become *measurable* and *available* as net current assets. *Measurable* means that the amounts can be estimated, or otherwise determined. *Available* means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period (60 days). Revenue recognition is subject to the measurable and *availability* criteria for the governmental funds in the fund financial statements. *Exchange transactions* are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). *Locally imposed derived tax revenues* are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. *Imposed nonexchange* transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. *Government-mandated and voluntary nonexchange transactions* are recognized as revenues when all applicable eligibility requirements have been met.

In the fund financial statements, governmental funds are presented using the *current financial resources measurement focus*. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered “available spendable resources,” since they do not represent net current assets. Recognition of governmental fund type revenue represented by non-current receivables are deferred until they become current receivables. Non-current portions of other long-term receivables are offset by fund balance reserve accounts. Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting, Measurement Focus, and Financial Statement Presentation (Continued)

Governmental Funds (Continued)

Amounts expended to acquire capital assets are recorded as *expenditures* in the fiscal year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as *other financing sources* rather than as a fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

When both restricted and unrestricted resources are combined in a fund, expenditures/expenses are considered to be paid first from restricted resources, and then from unrestricted resources.

The District reports the following major governmental funds:

- The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.
- The Park Dedication Fees Special Revenue Fund is used to account for dedication fees received from development to be expended in the geographical area.
- The Capital Outlay Capital Projects Fund is used to account for funds budgeted for capital improvements.

The District reports the following major proprietary fund:

The Golf Course Fund accounts for the activities of the District's golf course operations at the Sinaloa Golf Course and Simi Hills Golf Course.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes.

Proprietary funds distinguish *operating* revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. The principal operating revenues of the Sinaloa Golf Course Fund and Simi Hills Golf Course are charges for golf course usage. Operating expenses for the Sinaloa Golf Course Fund and Simi Hills Golf Course include non-capital expenditures and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Investments

Investments are stated at fair value.

E. Lease Receivable

The District's leases receivable are measured at the present value of the lease payments expected to be received during the lease terms.

Deferred inflows of resources are recorded for the leases. The deferred inflows of resources are recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflows of resources are amortized on a straight-line basis over the term of the leases.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental fund types. Such amounts represent contracts for capital projects that were underway as of the balance sheet date.

G. Capital Assets

Capital assets (including infrastructure) are recorded at cost where historical records are available and at estimated original cost where no historical records exist. Contributed capital assets are valued at their estimated fair value at the date of the contribution. Capital assets are defined by the District as assets with an initial, individual cost of more than \$50,000 for infrastructure and more than \$5,000 for equipment.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the applicable governmental or business-type activity column in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective statement of net position. The estimated useful lives are as follows:

Equipment	3 to 10 years
Improvements	20 to 30 years
Structures	20 to 30 years

H. Right To Use Assets

The District has recorded right to use assets as a result of implementing GASB Statement No. 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

J. Long-term Obligations

In the government-wide financial statements and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities fund type statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

K. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused annual leave, which may be used for vacation and/or sick pay benefits. The District's policies on compensated absences as of June 30, 2023, are as follows:

- District employees are entitled to use their annual leave after a six-month probation period.
- All employees may accrue up to 800 hours of annual leave.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Compensated Absences (Continued)

Annual leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

L. Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- Nonspendable fund balance – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes determined by formal action of the District’s highest level of decision-making authority (the Board of Directors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance – amounts that are constrained by the District’s *intent* to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.
- Unassigned fund balance – the residual classification for the District’s funds that include amounts not contained in other classifications.

M. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions except quasi-external transactions and reimbursements are reported as transfers.

N. GASB Statement Number 87 “Leases”

GASB issued Statement No. 87 “Leases” to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease asset and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessor is required to recognize a lease receivable and deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. Implementation of GASB No. 87 resulted in the District recording both lease assets and liabilities. See Notes 6, 8, and 9.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. GASB Statement Number 96 “Subscription-Based Information Technology Arrangements” Implementation

GASB Statement No. 96 “Subscription-Based Information Technology Arrangements” provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. Under this statement, a government should generally recognize a right-to-use subscription asset and a corresponding subscription liability. This statement had no impact on the opening balances of the District. The District had no SBITAs.

P. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the AICPA, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Q. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 65, the District recognizes deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. Refer to Notes 10 and 11 for a detailed listing of the deferred outflows of resources that the District has recognized.

Pursuant to GASB Statement No. 65, the District recognizes deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of fund balance by the government that is applicable to a future reporting period. Refer to Notes 6, 10, and 11 for a detailed listing of the deferred inflows of resources that the District has recognized.

R. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections- and amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Control and Accounting

The District follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The District Manager submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through the passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the fiscal year for the General, Special Revenue, Debt Service, and Capital Projects Funds.

The budget is reported on the same basis as the fund types and on a basis consistent with accounting principles generally accepted in the United States of America. Additional appropriations or other changes during the fiscal year may be submitted by the department for Board review and approval.

B. Excess Expenditures over Appropriations

Excess of expenditures over appropriations in individual funds are as follows:

Major Fund	
General Fund (10)	
Service & Supplies	861,448
Capital outlay	17,285
Capital Outlay Capital Projects (50)	
Service & Supplies	446,314
Non-major Special Revenue Fund	
Simi Valley Assessment Fund (30-1)	
Capital outlay	54,926
Oak Park Assessment Fund (30-2)	
Salaries & Benefits	1,271
Service & Supplies	8,831

C. Deficit Fund Balances

The Capital Outlay Grants fund has a deficit fund balance of \$3,024. The District plans on using future revenues to alleviate the deficit.

NOTE 3 – CASH AND INVESTMENTS

The District pools idle cash from all funds for the purpose of increasing income through investments. Earnings from such investments are allocated to the respective funds on the basis of applicable cash balances of each fund. On June 30, 2023, the District had the following cash and investments on hand:

Cash on hand	\$ 13,105
Cash in banks	1,146,514
Investments	36,171,530
Total cash and investments	\$ 37,331,149

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash and investments, statement of net position	<u>\$ 37,331,149</u>
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Investments Authorized by the California Government Code and the District’s Investment Policy

The table below identifies the investment types that are authorized for the District’s investment policy. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Savings Accounts	N/A	None	None
U.S. Treasury Obligations	3 years	10%	None
U.S. Agency Securities	3 years	10%	None
Commercial Paper	180 days	10%	None
Certificates of Deposit	365 days	30%	None
Repurchase Agreements	1 year	10%	None
Local Agency Investment Fund (LAIF)	N/A	None	\$ 75,000,000

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the Local Agency Investment Fund (“LAIF”). This fund is managed by the State Treasurer. District investment may be made or withdrawn from LAIF with several hours advanced notice. LAIF investments are made on concentration of investments in accordance with applicable law and include diversified maturity dates.

Information about the sensitivity of the fair values of the District’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District’s investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)		
		12 Months or Less	13-24 Months	25-60 Months
LAIF	\$ 36,171,530	\$ 36,171,530	\$ -	\$ -
Total	<u>\$ 36,171,530</u>	<u>\$ 36,171,530</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code and the District’s investment policy, and the actual rating as of fiscal year end for each investment type.

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investment type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End		
				AAA	AA	Not Rated
LAIF	\$ 36,171,530	N/A	\$ -	\$ -	\$ -	\$ 36,171,530
Total	\$ 36,171,530		\$ -	\$ -	\$ -	\$ 36,171,530

Concentration of Credit Risk

There are no investments in any one issuer that represent 5% or more of total District investments except for LAIF, which is an external investment pool.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2023, \$836,891 of the District's deposits with financial institutions in excess of federal depository insurance limits was held in collateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investment policy contains policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying basic financial statements at the amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and,
- Level 3: Investments reflect prices based upon unobservable sources.

The State Investment Pool is exempt from the above classifications.

NOTE 4 – PROPERTY TAXES

Property taxes in the State of California are administered for all local agencies at the county level, and consist of secured, unsecured and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations – are established by the Assessor of the County of Ventura for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13 adopted by the Voters on June 6, 1978), properties are assessed at 100% of full value. From this base assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax Levies – are limited to 1% of fair value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates – are attached annually on January 1 proceeding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections - are the responsibility of the county tax collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: The first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the county for late payments.

Tax Levy Apportionments - due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under state legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979.

Property Tax Administration Fees - The State of California FY 1990-91 Budget Act, authorized counties to collect an administrative fee for collection and distribution of property taxes.

NOTE 5 – INTERFUND ACTIVITY

Interfund activity for the fiscal year 2022-2023 is as follows:

A. Due To/From Other Funds

Current interfund balances arise in the normal course of business and to assist funds with negative cash balances at the fiscal year end. They are expected to be repaid shortly after the end of the fiscal year.

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds:		
General Fund	\$ 166,233	\$ 252,825
Capital Outlay Capital Projects Fund	51,747	
Nonmajor Governmental Funds:		
Oak Park Assessment Special Revenue Fund		15,174
Simi Valley Assessment Special Revenue Fund	46,206	
Capital Outlay Grants Capital Projects Fund (Grants Fund)		166,233
Major Enterprise Fund:		
Golf Course Fund	170,046	
	<u>\$ 434,232</u>	<u>\$ 434,232</u>

B. Transfers

Fund transfers generally occur in situations where unrestricted revenue is collected or held in funds where statutes or budget require to expend them or to finance certain projects:

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund	\$ -	\$ 3,335,143
Park Dedication Fees Special Revenue Fund		29,194
Capital Outlay Capital Projects Fund	2,364,266	
Nonmajor Governmental Funds:		
Oak Park Special Zone Tax Special Revenue Fund		100,533
Simi Valley Assessment Special Revenue Fund	120,645	
Debt Service Fund	81	
Capital Outlay Grants Capital Projects Fund (Grants Fund)		18,353
Major Enterprise Fund:		
Golf Course Fund	998,231	
Total	<u>\$ 3,483,223</u>	<u>\$ 3,483,223</u>

In general, transfers are used to fund capital improvement projects, cover lease payments for the District offices, fund labor allocation, and fund general maintenance costs.

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 – LEASE RECEIVABLE

Lease revenue recognition is in accordance with GASB Statement No. 87. Summarized information for each lease is as follows:

	Balance at June 30, 2022	Additions	Reductions	Balance at June 30, 2023
Lease Receivable:				
New Cingular Wireless PCS	\$ 21,564	\$ -	\$ (21,564)	\$ -
T-Mobile Wireless	170,417		(22,252)	148,165
Verizon Wireless, Sinaloa	877,942		(27,530)	850,412
Verizon Wireless, Oak Park	897,921		(26,797)	871,124
Total Lease Receivable	\$ 1,967,844	\$ -	\$ (98,143)	\$ 1,869,701
Deferred Inflows of Resources:				
New Cingular Wireless PCS	\$ (19,646)	\$ -	\$ 19,646	\$ -
T-Mobile Wireless	(164,125)		24,315	(139,810)
Verizon Wireless, Sinaloa	(864,739)		39,758	(824,981)
Verizon Wireless, Oak Park	(884,457)		39,308	(845,149)
Total Deferred Inflows of Resources	\$ (1,932,967)	\$ -	\$ 123,027	\$ (1,809,940)

New Cingular Wireless PCS, LLC

In July 2002, the District entered into a lease with New Cingular Wireless PCS, LLC to allow a portion of the property to be used for a cellular tower. The lease term is for ten years, subject to four each, five-year extensions which are automatically exercised unless notified in writing 10 days prior to the expiration of the then current five-year term. Lease payments increase by \$300 per month each commencement period start under the terms of the lease. Payments received during the fiscal year were \$21,602. The current five-year term will expire June 2023.

T-Mobile Wireless

In February 2001, the District entered into a lease with T-Mobile Wireless to allow a portion of the property to be used for a cellular tower. The lease term is for five years, subject to five each, five-year extensions which are automatically exercised unless notified in writing 30 days prior to the expiration of the then current five-year term. Lease payments increase by 5% each commencement period start under the terms of the lease. Payments received during the fiscal year were \$22,780. The current five-year term will expire January 2026.

Verizon Wireless- Sinaloa

In April 2017, the District entered into a lease with Verizon Wireless to allow a portion of the property to be used for a cellular tower. The lease term is for five years, subject to four each, five-year extensions which are automatically exercised unless notified in writing 30 days prior to the expiration of the then current five-year term. Lease payments increase by 3% each commencement period start under the terms of the lease. Payments received during the fiscal year were \$30,385. The current five-year term will expire March 2027.

Verizon Wireless- Oak Park Conifer

In May 2019, the District entered into a lease with Verizon Wireless to allow a portion of the property to be used for a cellular tower. The lease term is for five years, subject to four each, five-year extensions which are automatically exercised unless notified in writing 6 months prior to the expiration of the then current five-year term. Lease payments increase by 3% each commencement period start under the terms of the lease. Payments received during the fiscal year were \$29,720. The current five-year term will expire April 2024.

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	Balance at June 30, 2022	Additions	Deletions	Transfers	Balance at June 30, 2023
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 82,816,838	\$ -	\$ -	\$ -	\$ 82,816,838
Construction in progress	551,959	318,887		(221,816)	649,030
Total capital assets, not being depreciated	<u>83,368,797</u>	<u>318,887</u>		<u>(221,816)</u>	<u>83,465,868</u>
Capital assets, being depreciated:					
Land improvements	13,427,407	3,306,818		221,816	16,956,041
Buildings and improvements	62,745,498	417,940	(29,522)		63,133,916
Equipment	3,722,709	402,151			4,124,860
Total capital assets, being depreciated	<u>79,895,614</u>	<u>4,126,909</u>	<u>(29,522)</u>	<u>221,816</u>	<u>84,214,817</u>
Depreciation:					
Land improvements	(2,391,800)	(458,098)			(2,849,898)
Buildings and improvements	(35,610,276)	(1,792,905)	2,952		(37,400,229)
Equipment	(2,864,809)	(179,491)			(3,044,300)
Total accumulated depreciation	<u>(40,866,885)</u>	<u>(2,430,494)</u>	<u>2,952</u>		<u>(43,294,427)</u>
Total capital assets, being depreciated, net	<u>39,028,729</u>	<u>1,696,415</u>	<u>(26,570)</u>	<u>221,816</u>	<u>40,920,390</u>
Governmental activities capital assets, net	<u>\$ 122,397,526</u>	<u>\$ 2,015,302</u>	<u>\$ (26,570)</u>	<u>\$ -</u>	<u>\$ 124,386,258</u>
Business-type activities:					
Capital assets, not being depreciated:					
Construction in progress	\$ -	\$ 27,500	\$ -	\$ -	\$ 27,500
Total capital assets, not being depreciated		<u>27,500</u>			<u>27,500</u>
Capital assets, being depreciated:					
Land improvements		24,715			24,715
Buildings and improvements	6,960,408	13,700			6,974,108
Equipment	1,280,484				1,280,484
Total capital assets, being depreciated	<u>8,240,892</u>	<u>38,415</u>			<u>8,279,307</u>
Depreciation:					
Land improvements					
Buildings and improvements	(5,727,125)	(64,670)			(5,791,795)
Equipment	(948,416)	(69,010)			(1,017,426)
Total accumulated depreciation	<u>(6,675,541)</u>	<u>(133,680)</u>			<u>(6,809,221)</u>
Total capital assets, being depreciated, net	<u>1,565,351</u>	<u>(95,265)</u>			<u>1,470,086</u>
Business-type activities capital assets, net	<u>\$ 1,565,351</u>	<u>\$ (67,765)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,497,586</u>

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – RIGHT TO USE ASSETS

The City has recorded 84 leased golf carts and GPS systems as right of use assets. The related leases are discussed in Note 9. The right of use leased assets are amortized on a straight-line basis over the terms of the related lease.

Right of use leased asset activity for the fiscal year ended June 30, 2023, was as follows:

	Balance at July 1, 2022	Additions	Deletions	Balance at June 30, 2023
Business-type activities:				
Right of use leased assets				
Golf carts	\$ 160,692	\$ 286,779	\$ (160,692)	\$ 286,779
GPS systems	3,868	48,516	(3,868)	48,516
Total right of use assets	164,560	335,295	(164,560)	335,295
Less accumulated amortization:				
Golf carts	(120,519)	(111,858)	160,692	(71,685)
GPS systems	(2,901)	(13,332)	3,868	(12,365)
Total accumulated amortization	(123,420)	(125,190)	164,560	(84,050)
Right of use leased assets, net	\$ 41,140	\$ 210,105	\$ -	\$ 251,245

NOTE 9 – LONG-TERM DEBT

Changes in long-term liabilities

	Balance at June 30, 2022	Additions	Reductions	Balance at June 30, 2023	Due Within One Year
Governmental activities:					
Compensated absences	\$ 904,844	\$ 203,929	\$ (89,126)	\$ 1,019,647	\$ 211,181
Long-term liabilities	\$ 904,844	\$ 203,929	\$ (89,126)	\$ 1,019,647	\$ 211,181
Business-type activities:					
Leases	\$ 42,162	\$ 335,295	\$ (122,314)	\$ 255,143	\$ 111,188
Compensated absences	81,558	19,916	(1,892)	99,582	19,916
Long-term liabilities	\$ 123,720	\$ 355,211	\$ (124,206)	\$ 354,725	\$ 131,104

Enterprise Leases

On May 15, 2019, the District entered into a lease agreement with Yamaha Financial Services to lease new golf carts and GPS systems. The lease payments are \$6,093 a month for 42 months with an interest rate of 4.96%. As of June 30, 2023, the lease has fully matured.

NOTE 9 – LONG-TERM DEBT (CONTINUED)

Enterprise Leases (Continued)

On October 15, 2022, the District entered into a lease agreement with Yamaha Financial Services to lease new golf carts and GPS systems. The lease payments are \$9,733 a month for 36 months with an interest rate of 4.20%. The debt matures as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 111,188	\$ 8,612	\$ 119,800
2025	114,959	3,840	118,799
2026	28,996	203	29,199
	<u>\$ 255,143</u>	<u>\$ 12,655</u>	<u>\$ 267,798</u>

NOTE 10 – DISTRICT EMPLOYEES’ RETIREMENT PLAN/DEFINED BENEFIT PENSION PLAN

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS’ Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

A. General Information about the Pension Plan

Plan Descriptions — All qualified employees are eligible to participate in the District’s Miscellaneous Plan (Plan), an agent multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS’ website.

Benefits Provided — CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2022 (the measurement date), are summarized as follows:

Hire Date	Prior to 5/1/2010	On or After 5/1/2010	On or after 1/1/2013
Benefit Formula	2.0% @ 55	2.0 % @ 60	2.0 % @ 62
Benefit Vesting Schedule	5 years service	5 years service	5 years service
Retirement Age	55	60	62
Employee Contribution	3.00%	3.00%	6.25%
Employer Contribution	17.22%	17.22%	13.22%

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 10 – DISTRICT EMPLOYEES’ RETIREMENT PLAN/DEFINED BENEFIT PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Employees Covered – At June 30, 2023, the following employees were covered by the benefit terms for the Miscellaneous Plan:

	<u>Miscellaneous*</u>
Inactive employees or beneficiaries currently receiving benefits	155
Active employees	<u>383</u>
Total	<u>538</u>

* Information available for agent multiple-employer defined benefit plans

Contributions — Section 20814 (c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the fiscal year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Net Pension Liability

The District’s net pension liability for the Plan is measured as the total pension liability, less the pension plan’s fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2023, using an annual actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. In the fiscal year ended June 30, 2021, the District decided to change the measurement date used to calculate the Net Pension Liability to the allowed measurement date of one year prior to the reporting date. The District had previously used the measurement date equal to the reporting date. The District decided to change the measurement period so as to be aligned with similar government reporting entities.

Actuarial Assumptions — The June 30, 2022 valuation was rolled forward to determine the June 30, 2023 total pension liability, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.900%
Inflation	2.300%
Projected Salary Increase	Varies by entry age and service
Mortality	Derived using CalPERS’ Membership Data for all Funds (1)
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% (2)

- (1) The probabilities of mortality are based on the 2021 CalPERS’ experience study and review of actuarial assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.
- (2) Until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

**NOTE 10 – DISTRICT EMPLOYEES’ RETIREMENT PLAN/DEFINED BENEFIT PENSION PLAN
(CONTINUED)**

B. Net Pension Liability (Continued)

Discount Rate — The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF).

The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained from the CalPERS’ website under the GASB Statement No. 68 Section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.00 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points.

CalPERS reviewed all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that was completed in February 2020. Any changes to the discount rate will require Board action and proper stakeholder outreach. CalPERS is phasing in a discount rate net of administrative expenses for GASB 67 and 68 calculations over a 5-period to decrease from 7.5% to 7.0%. The discount rate for fiscal years 2020-21 and 2021-22 is 7.15%. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds’ asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

RANCHO SIMI RECREATION AND PARK DISTRICT
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June 30, 2023

**NOTE 10 – DISTRICT EMPLOYEES’ RETIREMENT PLAN/DEFINED BENEFIT PENSION PLAN
(CONTINUED)**

B. Net Pension Liability (Continued)

Asset Class	New Strategic Allocation	Real Return Year 1 - 10(a)
Global equity - cap-weighted	30.00%	4.45%
Global equity - non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(a) An expected inflation of 2.30% used for this period.

C. Changes in the Net Pension Liability

The change in the Net Pension Liability for the Miscellaneous Plan is as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2022 (Measurement date June 30, 2021)	\$ 53,622,098	\$ 47,256,105	\$ 6,365,993
Changes during the fiscal year:			
Service Cost	1,378,253		1,378,253
Interest on the Total Pension Liability	3,740,163		3,740,163
Changes of Assumptions	1,725,115		1,725,115
Differences between Expected and Actual Experience	(509,204)		(509,204)
Contribution from the Employer		1,718,631	(1,718,631)
Contribution from the Employees		580,747	(580,747)
Net investment income		(3,579,951)	3,579,951
Benefit Payments, including Refunds of Employee Contributions	(2,643,763)	(2,643,763)	
Administrative Expense		(29,438)	29,438
Net Changes	3,690,564	(3,953,774)	7,644,338
Balance at June 30, 2023 (Measurement date June 30, 2022)	\$ 57,312,662	\$ 43,302,331	\$ 14,010,331

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 10 – DISTRICT EMPLOYEES’ RETIREMENT PLAN/DEFINED BENEFIT PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	Discount rate -1%	Current Discount rate	Discount rate +1%
Plan's net pension liability	\$ 21,258,655	\$ 14,010,331	\$ 7,999,143

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS’ financial reports.

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$2,074,283. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 1,109,002	\$ -
Differences between expected and actual experiences		(429,810)
Net differences between projected and actual earnings on plan investments	2,208,386	
Pension contributions subsequent to measurement date	2,093,342	
Total	<u>\$ 5,410,730</u>	<u>\$ (429,810)</u>

\$2,093,342 reported as deferred outflows of resources are related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal Year Ended June 30,	Amount
2024	\$ 696,087
2025	667,288
2026	159,134
2027	1,365,069
Total	<u>\$ 2,887,578</u>

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description

Plan administration

Integrated medical/prescription drug coverage is provided through CalPERS under the Public Employees’ Medical and Hospital Care Act (PEMHCA). Employees may choose from a variety of HMO and PPO options.

Benefits provided

The District has designated a dollar amount of \$438.42 per employee per month as its contribution towards PEMHCA coverage. The District then contributes additional funds as a flexible benefit that employees may direct towards their PEMHCA coverage or receive as compensation. To the extent that the funds are directed towards PEMHCA coverage, they are treated as employee rather than employer contributions for purposes of PEMHCA.

The District offers the same medical plans to its retirees as to its active employees, with the exception that once a retiree becomes eligible for Medicare (that is, reaches age 65), he or she must join a Medicare HMO or a Medicare Supplement plan under PEMHCA.

Employees become eligible to retire and receive District-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service, or by qualifying disability retirement status. Benefits are paid for the lifetime of the retiree and, if applicable, the surviving spouse of the retiree.

The District's contribution on behalf of all eligible retirees is determined under the "Unequal Contribution Method", under which the contribution for retirees is equal to the designated District contribution for active employees (\$438.42/month), times 5% multiplied by the number of years the District has participated in PEMHCA, to a maximum of 100% of the contribution for active employees after 20 years in PEMHCA. 2011 was the District's twentieth year in PEMHCA; therefore, the contribution for retirees is now 100% of what it is for active employees, and will remain so in the future. The district also pays a percent of premium administrative charge for all retirees.

Executive management employees with at least 20 years of service at retirement receive a higher dollar amount than other groups. This dollar amount is \$725/month and applies to one active employee and five retirees. It does not apply to employees who become executive management employees on or after July 1, 2006.

Plan membership

At July 1, 2022, membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	56
Active plan employees	<u>96</u>
Total	<u>152</u>

Contributions

The District currently finances benefits on a pay-as-you-go basis. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The District’s total OPEB Liability was measured as of June 30, 2022 was determined by an actuarial valuation as of June 30, 2022. Standard actuarial update procedures were used to project/discount from valuation to measurement dates. In the fiscal year ended June 30, 2021, the District decided to change the measurement date used to calculate the total OPEB Liability to the allowed measurement date of one year prior to the reporting date. The District had previously used the measurement date equal to the reporting date.

Actuarial assumption

The total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry Age, Level Percent of Pay
Valuation of fiduciary net position	No assets held in an irrevocable trust as of the measurement date.
Recognition of deferred inflows and outflows of resources	Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB
Salary increases	3.00%
Inflation rate	2.50%
Healthcare cost trend rate	6.50% 2022 and decreasing 0.50% per year from 2023-2039, then decreasing by 0.25% to ultimate rate of 4% for 2070 and later years
Preretirement Mortality	Preretirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019)
Postretirement Mortality	Post-retirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019)

Discount rate

For OPEB Plans that are not administered through Trusts that meet the criteria in Paragraph 4, GASB 75 requires a discount rate that is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The discount rate used to measure the District’s total OPEB liability is based on the following information:

<u>Reporting Date</u>	<u>Measurement Date</u>	<u>Fidelity GO AA 20 Years Municipal Index</u>	<u>Discount Rate</u>
June 30, 2022	June 30, 2021	1.92%	1.92%
June 30, 2023	June 30, 2022	3.69%	3.69%

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2022 (Measurement date June 30, 2021)	<u>\$ 9,522,762</u>
Changes during the fiscal year:	
Service Cost	371,784
Interest	186,905
Changes of Assumptions	509,009
Differences between Expected and Actual Experience	(1,720,324)
Benefit payments (1)	<u>(321,297)</u>
Net Changes	<u>(973,923)</u>
Balance at June 30, 2023 (Measurement date June 30, 2022)	<u>\$ 8,548,839</u>

(1) Includes \$281,198 of pay-as-you-go contributions made from sources outside of trust, plus an implicit subsidy amount of \$40,099.

Sensitivity to the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.69 percent) or 1-percentage-point higher (4.69 percent) than the current discount rate:

	Discount rate -1%	Discount rate 3.69%	Discount rate +1%
Total OPEB liability	<u>\$ 9,546,679</u>	<u>\$ 8,548,839</u>	<u>\$ 7,703,165</u>

Sensitivity to the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rate that are 1-percentage point lower (6.50 percent decreasing to 5.50 percent) or 1-percentage-point higher (6.50 percent increasing to 7.50 percent) than the current healthcare cost trend rates:

	Current Trend Rate -1%	Current Healthcare Cost Trend Rate 6.50%	Current Trend Rate +1%
Total OPEB liability	<u>\$ 8,292,938</u>	<u>\$ 8,548,839</u>	<u>\$ 8,847,880</u>

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the District’s deferred outflows of resources and deferred inflows of resources to OPEB from the following sources are:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions or other inputs*	\$ 1,226,787	\$ 27,874
Differences between expected and actual experiences*		1,862,980
Contributions made subsequent to the measurement date*	378,955	
Total	<u>\$ 1,605,742</u>	<u>\$ 1,890,854</u>

*Measured as of June 30, 2022; see Schedule of Deferred Outflows/Inflows of Resources for additional information

\$378,955 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources will be recognized in the OPEB expense as follows:

Fiscal Year Ended June 30.	Deferred Outflows/(Inflows) of Resources
2024	\$ (108,472)
2025	(37,190)
2026	(22,724)
2027	(137,406)
2028	(170,608)
Thereafter	(187,667)
	<u>\$ (664,067)</u>

NOTE 12 – JOINT POWERS AGREEMENT

The District participates in a self-funding insurance arrangement through the California Association for Park and Recreation Indemnity. The California Association for Park and Recreation Insurance is a joint powers agency comprised of California special districts, known as CAPRI. Financial statements for the joint ventures are available through this entity. In return for the estimated premiums payment, CAPRI agrees to provide Liability and Property coverage. CAPRI will pay all sums which the District shall become legally obligated to pay as damages to which coverage applies caused by an occurrence. CAPRI also have the right and duty to defend any and all claims against a district within the scope of the coverage, and CAPRI may make such investigation and settlement of any claim or suit as it deems expedient. Defense costs are included in the coverage and shall be paid by CAPRI in accordance with the Memorandum of Coverage. The following coverage was provided to the District for the aforementioned coverage period:

Comprehensive General Liability (including Automobile Liability Coverage) coverage with a \$1,000,000 limit per occurrence for personal injury and property damage to which the coverage applies. CAPRI also purchases an excess policy from Public Risk Innovation, Solutions, and Management with limits of \$24,000,000 excess of \$1,000,000 (General Liability, Automobile Liability and Public Officials Errors and Omissions, and Employee Liability coverage). There is no deductible to the member district for General Liability claims.

NOTE 12 – JOINT POWERS AGREEMENT (CONTINUED)

Public Officials and Employee Liability coverage with a \$25,000,000 annual aggregate limit per member district because of a wrongful act(s) which occurs during the coverage period for which the coverage applies. For each covered claim for employment practices liability, there is a \$20,000 deductible payable by the member district or other covered party which shall be applied to any payment for judgment or settlement and to payments for defense costs as they are incurred. If the District consults with its general counsel if such counsel has experience with labor and employment law, or with its labor and employment counsel, or CAPRI – recommended labor and employment counsel prior to termination, layoffs, downsizing or other employment related matter, the deductible will be reduced to \$5,000 for any employment liability lawsuit brought by that employee.

All-Risk Property Loss coverage including Boiler & Machinery coverage, subject to a \$2,000 deductible per occurrence payable by the district. All risk property coverage has a limit of \$1,000,000,000 per occurrence shared by the membership. Boiler and Machinery has an excess limit of \$100,000,000. Earthquake coverage has an annual aggregate limit of \$5,000,000 for all member districts. Flood has an annual aggregate limit of \$10,000,000 for all member districts. The deductible for all loss or damage arising from the risks of earthquake is \$50,000 per occurrence or 5% of the value of the building, contents and/or structure damaged, whichever is greater. The deductible for all loss or damage arising from the risk of flood and wildfire is \$50,000.

Workers’ Compensation Coverage has \$350,000 in limits. There is no deductible for the Workers’ Compensation program.

NOTE 13 – CONTINGENCIES AND COMMITMENTS

The following material construction commitments existed at June 30, 2023:

Project Name	Contract Amount	Expenditures to date as of June 30, 2023	Remaining Commitment
Rancho Simi Community Park Pool Complex- Pool Deck Replacement	\$ 1,497,000	\$ 42,500	\$ 1,454,500

The District is insured (see Note 12) for most claims that have been made. The District’s counsel estimates, however, that the District could potentially be liable on certain tort claims, because of coinsurance provisions and deductibles in its insurance coverage, or claims outside of coverage. No liability has been recorded as it has been determined to be only reasonably possible that the District might be liable and the amount of loss, if any, cannot be estimated.

The following is a list of open claims as of June 30, 2023 for the District for Liability and Property:

Claim No.	Claim Date	Paid	Outstanding	Total Incurred
GHC0023197	11/8/2018	\$ 3,609,479	\$ 963,521	\$ 4,573,000
GHC0043547	5/9/2022	148,000	310,453	458,453
GHC0053477	10/20/2022		26,500	26,500

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 13 – CONTINGENCIES AND COMMITMENTS

The following is a list of open claims as of June 30, 2023 for the District for Workers' Compensation:

<u>Claim No.</u>	<u>Claim Date</u>	<u>Paid</u>	<u>Outstanding</u>	<u>Total Incurred</u>
CWCD-535179	5/28/2010	\$ 433,499	\$ 200,550	\$ 634,049
CWCD-556034	4/11/2013	144,877	31,578	176,455
CWDJ-557709	2/18/2020	3,812	170	3,982
CWDJ-557707	3/3/2020	78,415	27,254	105,669
CWDJ-557708	3/3/2020	13,794	-	13,794
CWDK-557674	2/2/2021	83,633	72,558	156,191
CWDK-557685	2/18/2021	108,842	285,563	394,405
CWDL-557765	8/19/2021	5,884	15,742	21,626
4A21110M5XV0001	11/9/2021	60,921	44,510	105,431
4A211208QA20001	12/6/2021	21,010	122,421	143,431
4A21120G5JK0001	12/16/2021	9,948	31,241	41,189
4A2202014SW0001	2/10/2022	96,994	77,652	174,646
4A22020CD870001	2/17/2022	9,013	27,032	36,045
4A2212MN2PX0001	12/5/2022	5,042	92,816	97,858
4A2301JCNLO0001	1/15/2023	8,578	19,534	28,132
4A2303GVLW90001	3/9/2023	2,445	2,729	5,174
4A23045DB7W0001	4/4/2023	2,084	2,457	4,541
4A2304KPW5M0001	4/11/2023	2,945	2,611	5,556
4A2306N8TWV0001	6/16/2023		9,836	9,836
4A2306YHYLJ0001	6/27/2023			

NOTE 14 – NET POSITION AND FUND BALANCES

A. NET POSITION

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or other purpose.

B. FUND BALANCES

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, committed, assigned, and unassigned fund balance. The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations. The District does not have any committed fund balances at June 30, 2023.

RANCHO SIMI RECREATION AND PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 14 – NET POSITION AND FUND BALANCES (CONTINUED)

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

	General	Park Dedication Fees	Capital Outlay Capital Project	Other Governmental Funds	Totals
Fund Balances:					
Nonspendable:					
Prepaid Items	\$ 992	\$ -	\$ -	\$ -	\$ 992
Leases	59,761				59,761
Total Nonspendable	60,753				60,753
Restricted:					
Parks and Facilities		3,431,225		176,507	3,607,732
Community Development				824,860	824,860
Total Restricted		3,431,225		1,001,367	4,432,592
Assigned:					
Capital Projects			10,435,194		10,435,194
Total Assigned			10,435,194		10,435,194
Unassigned					
	14,979,854			(3,024)	14,976,830
	\$ 15,040,607	\$ 3,431,225	\$ 10,435,194	\$ 998,343	\$ 29,905,369

NOTE 15 – PRIOR PERIOD ADJUSTMENTS

There are prior period adjustments in the General Fund, Park Dedication Fees Special Revenue Fund, Capital Outlay Capital Projects Fund, and Golf Course Enterprise Fund in the amounts of (\$237,200), (\$44,348), (\$109,592), and (\$65,656), respectively. These adjustments were for unrecorded unrealized losses on the District’s LAIF investment in fiscal year 2021-2022.

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REQUIRED SUPPLEMENTARY INFORMATION

RANCHO SIMI RECREATION AND PARK DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes, penalties, and interest	\$ 15,326,000	\$ 15,326,000	\$ 16,214,042	\$ 888,042
Charges for services	5,068,176	5,068,176	5,332,400	264,224
Investment income	158,900	158,900	345,108	186,208
Other revenues	122,700	122,700	1,077,227	954,527
Total revenues	20,675,776	20,675,776	22,968,777	2,293,001
Expenditures:				
Current:				
Salaries and benefits	12,578,947	12,578,947	12,265,717	313,230
Services and supplies	6,671,977	6,671,977	7,533,425	(861,448)
Insurance	1,624,204	1,624,204	1,557,987	66,217
Utilities	2,220,300	2,220,300	1,782,575	437,725
Other	680,348	680,348	21,979	658,369
Capital outlay	101,000	101,000	118,285	(17,285)
Total expenditures	23,876,776	23,876,776	23,279,968	596,808
Excess of revenues over (under) expenditures	(3,201,000)	(3,201,000)	(311,191)	2,889,809
Other Financing Sources (Uses):				
Transfers in	95,000	95,000		(95,000)
Transfers out	(2,363,500)	(2,363,500)	(3,335,143)	(971,643)
Total other financing sources (uses)	(2,268,500)	(2,268,500)	(3,335,143)	(1,066,643)
Net change in fund balance	(5,469,500)	(5,469,500)	(3,646,334)	1,823,166
Fund balance - beginning of fiscal year	18,924,141	18,924,141	18,924,141	
Prior period adjustment			(237,200)	(237,200)
Fund balance - beginning of fiscal year (restated)	18,924,141	18,924,141	18,686,941	(237,200)
Fund balance - end of fiscal year	\$ 13,454,641	\$ 13,454,641	\$ 15,040,607	\$ 1,585,966

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RANCHO SIMI RECREATION AND PARK DISTRICT
PARK DEDICATION FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Developer fees	\$ 702,600	\$ 702,600	\$ 33,060	\$ (669,540)
Investment income	18,000	18,000	70,170	52,170
Other revenues			700	700
Total revenues	<u>720,600</u>	<u>720,600</u>	<u>103,930</u>	<u>(616,670)</u>
Expenditures:				
Capital outlay	<u>4,165,185</u>	<u>4,165,185</u>	<u>62,452</u>	<u>4,102,733</u>
Total expenditures	<u>4,165,185</u>	<u>4,165,185</u>	<u>62,452</u>	<u>4,102,733</u>
Excess of revenues over (under) expenditures	<u>(3,444,585)</u>	<u>(3,444,585)</u>	<u>41,478</u>	<u>3,486,063</u>
Other Financing Sources:				
Transfers in			<u>(29,194)</u>	<u>(29,194)</u>
Total other financing sources			<u>(29,194)</u>	<u>(29,194)</u>
Net change in fund balance	<u>(3,444,585)</u>	<u>(3,444,585)</u>	<u>12,284</u>	<u>3,456,869</u>
Fund balance - beginning of fiscal year	3,463,289	3,463,289	3,463,289	
Prior period adjustment			<u>(44,348)</u>	<u>(44,348)</u>
Fund balances - beginning of fiscal year (restated)	<u>3,463,289</u>	<u>3,463,289</u>	<u>3,418,941</u>	<u>(44,348)</u>
Fund balance - end of fiscal year	<u>\$ 18,704</u>	<u>\$ 18,704</u>	<u>\$ 3,431,225</u>	<u>\$ 3,412,521</u>

RANCHO SIMI RECREATION AND PARK DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2023

Agent Multiple-Employer Defined Benefit Plan

Schedule of Changes in the Net Pension Liability and Related Ratios

Fiscal Year Ending Measurement Period	2023 2021-22	2022 2020-21	2021 2019-20	2020 2018-19
Total Pension Liability				
Service Cost	\$ 1,378,253	\$ 1,219,815	\$ 1,250,694	\$ 1,348,561
Interest on the Total Pension Liability	3,740,163	3,619,456	3,482,406	3,318,241
Changes in Assumptions	1,725,115			
Differences between Expected and Actual Experience	(509,204)	(395,219)	(25,187)	870,452
Benefit Payments, including Refunds of Employee Contributions	(2,643,763)	(2,458,049)	(2,353,269)	(2,240,080)
Net Change in Total Pension Liability	3,690,564	1,986,003	2,354,644	3,297,174
Total Pension Liability - Beginning	53,622,098	51,636,095	49,281,451	45,984,277
Total Pension Liability - Ending (a)	\$ 57,312,662	\$ 53,622,098	\$ 51,636,095	\$ 49,281,451
Plan Fiduciary Net Position				
Contribution from the Employer	\$ 1,718,631	\$ 1,505,247	\$ 1,385,481	\$ 1,258,652
Contribution from Covered Employees	580,747	530,248	521,294	562,020
Net investment income	(3,579,951)	8,793,994	1,861,618	2,312,412
Benefit Payments	(2,643,763)	(2,458,049)	(2,353,269)	(2,240,080)
Administrative Expense	(29,438)	(38,882)	(52,952)	(25,389)
Other Miscellaneous Income (Expense)				
Net Change in Plan Fiduciary Net Position	(3,953,774)	8,332,558	1,362,172	1,867,615
Plan Fiduciary Net Position - Beginning	47,256,105	38,923,547	37,561,375	35,693,760
Plan Fiduciary Net Position - Ending (b)	\$ 43,302,331	\$ 47,256,105	\$ 38,923,547	\$ 37,561,375
Net Pension Liability - Ending (a)-(b)	\$ 14,010,331	\$ 6,365,993	\$ 12,712,548	\$ 11,720,076
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.55%	88.13%	75.38%	76.22%
Covered - Employee Payroll	\$ 8,342,934	\$ 7,879,945	\$ 8,116,119	\$ 8,874,444
Net Pension Liability as Percentage of Covered-Employee Payroll	167.93%	80.79%	156.63%	132.07%

Note to Schedule of Changes in the Net Pension Liability and Related Ratios:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credits (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes in Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates 2017 through 2021, 7.65% for measurement dates 2015 through 2016, and 7.50% for measurement date 2014.

* Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.
 N/A- Information is not available

Note: In fiscal year 2020, the District changed its measurement period from current fiscal year to one fiscal year prior

	2019	2018	2017	2016	2015
	2017-18	2016-17	2015-16	2014-15	2013-14
\$	1,360,197	\$ 1,338,822	\$ 1,115,841	\$ 1,083,588	\$ 1,160,636
	3,087,293	2,909,257	2,776,238	2,620,540	2,525,622
	(239,917)	2,279,811		(605,343)	
	337,324	(201,854)	(213,935)	(1,020,772)	
	<u>(1,924,054)</u>	<u>(1,808,326)</u>	<u>(1,558,292)</u>	<u>(1,383,769)</u>	<u>(1,498,539)</u>
	2,620,843	4,517,710	2,119,852	694,244	2,187,719
	43,363,434	38,845,724	36,725,872	36,031,628	33,843,909
\$	<u>45,984,277</u>	<u>\$ 43,363,434</u>	<u>\$ 38,845,724</u>	<u>\$ 36,725,872</u>	<u>\$ 36,031,628</u>
\$	1,174,961	\$ 1,046,716	\$ 930,057	\$ 866,380	\$ 785,479
	556,423	521,932	502,787	475,594	458,174
	2,822,335	3,382,166	195,608	651,391	4,433,164
	(1,924,137)	(1,808,326)	(1,558,292)	(1,383,769)	(1,498,539)
	(51,757)	(44,465)	(18,323)	(33,838)	
	<u>(98,287)</u>				
	2,479,538	3,098,023	51,837	575,758	4,178,278
	33,214,222	30,116,199	30,064,362	29,488,604	25,310,326
\$	<u>35,693,760</u>	<u>\$ 33,214,222</u>	<u>\$ 30,116,199</u>	<u>\$ 30,064,362</u>	<u>\$ 29,488,604</u>
\$	<u>10,290,517</u>	<u>\$ 10,149,212</u>	<u>\$ 8,729,525</u>	<u>\$ 6,661,510</u>	<u>\$ 6,543,024</u>
	77.62%	76.59%	77.53%	81.86%	81.84%
\$	8,889,017	\$ 8,706,088	\$ 7,749,973	\$ 7,558,514	\$ 7,818,364
	115.77%	116.58%	112.64%	88.13%	83.69%

Agent Multiple-Employer Defined Benefit Plan

Schedule of Pension Contributions¹

	Fiscal Year Ended 2023	Fiscal Year Ended 2022	Fiscal Year Ended 2021	Fiscal Year Ended 2020	Fiscal Year Ended 2019	Fiscal Year Ended 2018	Fiscal Year Ended 2017	Fiscal Year Ended 2016	Fiscal Year Ended 2015	Fiscal Year Ended 2014
Actuarially Determined Contribution ²	\$ 2,093,342	\$ 1,718,631	\$ 1,505,247	\$ 1,385,481	\$ 1,258,652	\$ 1,174,961	\$ 1,046,716	\$ 930,057	\$ 866,380	\$ 785,479
Contributions in Relation to the Actuarially Determined Contribution ²	(2,093,342)	(1,718,631)	(1,505,247)	(1,385,481)	(1,258,652)	(1,174,961)	(1,046,716)	(930,057)	(866,380)	(785,479)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll ³	\$ 8,319,301	\$ 8,342,934	\$ 7,879,945	\$ 8,116,119	\$ 8,874,444	\$ 8,889,017	\$ 8,706,088	\$ 7,749,973	\$ 7,818,364	\$ 7,818,364
Contributions as a Percentage of Covered-Employee Payroll ³	25.16%	20.60%	19.10%	17.07%	14.18%	13.22%	12.02%	12.00%	11.08%	10.03%

¹ As prescribed in GASB 68, paragraph 46, the information presented in the Schedule of Plan Contributions should also be determined as of the employer's most recent fiscal year-end. The employer is responsible for determining this information as prescribed by the standard as this data is not available to CalPERS.

² Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

³ Includes one year's payroll growth using 2.75 percent payroll assumption for fiscal years ended June 30, 2018 and 2019; 3 percent payroll assumption for fiscal years ended June 30, 2014-17.

Notes to Schedule of Plan Contributions:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2022-23 were from the June 30, 2021 funding valuation report.

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB 68
Amortization Method/Period	For detail, see June 30, 2020 Funding Valuation Report
Assets Valuation Method	Market Value of Assets. For details, see June 30, 2020 Funding Valuation Report
Inflation	2.500%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	2.750%
Investment Rate of Return	7.00% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.
Mortality	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates included 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

* Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.
 N/A- Information is not available

Note: In fiscal year 2020, the District changed its measurement period from current fiscal year to one fiscal year prior

RANCHO SIMI RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2023

Schedule of Changes in Total OPEB Liability and Related Ratios - Last 10 Years*

MEASUREMENT PERIOD	2022	2021	2020	2019	2018	2017
TOTAL OPEB LIABILITY						
Service Cost	\$ 371,784	\$ 430,831	\$ 367,860	\$ 338,325	\$ 321,372	N/A
Interest on the Total OPEB Liability	186,905	217,340	245,394	288,486	255,560	
Difference between Expected and Actual Experience	(1,720,324)			(1,290,731)		
Changes of Assumptions	509,009	586,547	657,430	465,927	(492,429)	
Benefit Payments	(321,297)	(302,443)	(302,476)	(295,260)	(265,615)	
Net Change in Total OPEB Liability	(973,923)	932,275	968,208	(493,253)	(181,112)	-
Total OPEB Liability - Beginning	9,522,762	8,590,487	7,622,279	8,115,532	8,296,644	-
Total OPEB Liability - Ending	\$ 8,548,839	\$ 9,522,762	\$ 8,590,487	\$ 7,622,279	\$ 8,115,532	\$ -
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
Covered - Employee Payroll	\$ 9,520,245	\$ 9,310,806	\$ 9,536,232	\$ 10,008,106	\$ 9,054,386	N/A
Total OPEB liability as a percentage of covered payroll	89.80%	102.28%	90.08%	76.16%	89.63%	N/A

* Fiscal year 2018 was the 1st year of implementation, therefore only six years are shown.

N/A- Information is not available

RANCHO SIMI RECREATION AND PARK DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
June 30, 2023

The District's contributions for the fiscal year ended June 30, 2023 was \$287,719. The District did not have an actuary calculate the Actuarially Determined Contributions for the fiscal year ended June 30, 2023, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information.

The District's contributions for the fiscal year ended June 30, 2022 was \$264,726. The District did not have an actuary calculate the Actuarially Determined Contributions for the fiscal year ended June 30, 2022, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information.

The District's contributions for the fiscal year ended June 30, 2021 was \$302,443. The District did not have an actuary calculate the Actuarially Determined Contributions for the fiscal year ended June 30, 2021, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information.

The District's contributions for the fiscal year ended June 30, 2020 was \$332,066. The District did not have an actuary calculate the Actuarially Determined Contributions for the fiscal year ended June 30, 2020, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information.

The District's contributions for the fiscal year ended June 30, 2019 was \$302,476. The District did not have an actuary calculate the Actuarially Determined Contributions for the fiscal year ended June 30, 2019, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information.

The District's contributions for the fiscal year ended June 30, 2018 was \$295,260. The District did not have an actuary calculate the Actuarially Determined Contributions for the fiscal year ended June 30, 2023, therefore, the District does not need to comply with the GASB Statement No. 75's Required Supplementary Information.

OTHER SUPPLEMENTARY INFORMATION.

RANCHO SIMI RECREATION AND PARK DISTRICT
CAPITAL OUTLAY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget Positive (Negative)</u>
	<u>Final</u>	<u>Actual</u>	
Revenues:			
Investment income	\$ 60,000	\$ 178,658	\$ 118,658
Other revenue	540,000	342,968	(197,032)
Total revenues	<u>600,000</u>	<u>521,626</u>	<u>(78,374)</u>
Expenditures:			
Current:			
Services and supplies		446,314	(446,314)
Capital outlay	11,475,785	421,630	11,054,155
Total expenditures	<u>11,475,785</u>	<u>867,944</u>	<u>10,607,841</u>
Excess of revenues over (under) expenditures	<u>(10,875,785)</u>	<u>(346,318)</u>	<u>10,529,467</u>
Other Financing Sources (Uses):			
Transfers In	2,363,500	2,364,266	766
Total other financing sources (uses)	<u>2,363,500</u>	<u>2,364,266</u>	<u>766</u>
Net change in fund balance	<u>(8,512,285)</u>	<u>2,017,948</u>	<u>10,530,233</u>
Fund balance - beginning of fiscal year	8,526,838	8,526,838	
Prior period adjustment		(109,592)	(109,592)
Fund balances - beginning of fiscal year (restated)	<u>8,526,838</u>	<u>8,417,246</u>	<u>(109,592)</u>
Fund balance - end of fiscal year	<u>\$ 14,553</u>	<u>\$ 10,435,194</u>	<u>\$ 10,420,641</u>

RANCHO SIMI RECREATION AND PARK DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2023

	<u>Special Revenue Funds</u>		
	<u>Oak Park Assessment</u>	<u>Oak Park Special Zone Tax</u>	<u>Simi Valley Assessment</u>
ASSETS			
Cash and investments	\$ 200,491	\$ 393,257	\$ 416,679
Receivables:			
Interest	1,528	2,998	3,176
Other	4,114	8,240	44,304
Due from other funds			46,206
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 206,133</u>	<u>\$ 404,495</u>	<u>\$ 510,365</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 12,411	\$ 7,132	\$ 46,686
Accrued wages	2,041		36,182
Due to other funds	15,174		
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>29,626</u>	<u>7,132</u>	<u>82,868</u>
Fund Balances (Deficits):			
Restricted:			
Parks and facilities	176,507		
Community development		397,363	427,497
Unassigned			
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficits)	<u>176,507</u>	<u>397,363</u>	<u>427,497</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 206,133</u>	<u>\$ 404,495</u>	<u>\$ 510,365</u>

<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
<u>Debt Service</u>	<u>Capital Outlay Grants (Grants Fund)</u>	<u>Totals</u>
\$ -	\$ -	\$ 1,010,427
		7,702
	163,818	220,476
		46,206
<u>\$ -</u>	<u>\$ 163,818</u>	<u>\$ 1,284,811</u>
\$ -	\$ 609	\$ 66,838
		38,223
	166,233	181,407
	166,842	286,468
		176,507
		824,860
	(3,024)	(3,024)
	(3,024)	998,343
<u>\$ -</u>	<u>\$ 163,818</u>	<u>\$ 1,284,811</u>

RANCHO SIMI RECREATION AND PARK DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds		
	Oak Park Assessment	Oak Park Special Zone Tax	Simi Valley Assessment
Revenues:			
Taxes	\$ 186,092	\$ 241,870	\$ 1,929,893
Intergovernmental			
Investment income	4,267	8,208	6,491
Total revenues	<u>190,359</u>	<u>250,078</u>	<u>1,936,384</u>
Expenditures:			
Current:			
Salaries and benefits	97,515		1,483,810
Services and supplies	111,331	98,124	1,272
Utilities			291,307
Capital outlay	15,200		54,926
Total expenditures	<u>224,046</u>	<u>98,124</u>	<u>1,831,315</u>
Excess of revenues over (under) expenditures	<u>(33,687)</u>	<u>151,954</u>	<u>105,069</u>
Other Financing Sources (Uses):			
Transfers in			120,645
Transfers out		(100,533)	
Total other financing sources (uses)		<u>(100,533)</u>	<u>120,645</u>
Net change in fund balances	(33,687)	51,421	225,714
Fund balances (deficits), beginning of fiscal year	<u>210,194</u>	<u>345,942</u>	<u>201,783</u>
Fund balances (deficits), end of fiscal year	<u>\$ 176,507</u>	<u>\$ 397,363</u>	<u>\$ 427,497</u>

<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
<u>Debt Service</u>	<u>Capital Outlay Grants (Grants Fund)</u>	<u>Totals</u>
\$ -	\$ -	\$ 2,357,855
	526,350	526,350
		18,966
	<u>526,350</u>	<u>2,903,171</u>
		1,581,325
		210,727
		291,307
	<u>444,092</u>	<u>514,218</u>
	<u>444,092</u>	<u>2,597,577</u>
	<u>82,258</u>	<u>305,594</u>
81		120,726
	(18,353)	(118,886)
<u>81</u>	<u>(18,353)</u>	<u>1,840</u>
81	63,905	307,434
<u>(81)</u>	<u>(66,929)</u>	<u>690,909</u>
<u>\$ -</u>	<u>\$ (3,024)</u>	<u>\$ 998,343</u>

RANCHO SIMI RECREATION AND PARK DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
- BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds					
	Oak Park Assessment			Oak Park Special Zone Tax		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:						
Taxes	\$ 187,500	\$ 186,092	\$ (1,408)	\$ 232,900	\$ 241,870	\$ 8,970
Intergovernmental						
Investment income	3,000	4,267	1,267	2,400	8,208	5,808
Total revenues	190,500	190,359	(141)	235,300	250,078	14,778
Expenditures:						
Current:						
Salaries and benefits	96,244	97,515	(1,271)			
Services and supplies	102,500	111,331	(8,831)	125,000	98,124	26,876
Utilities	14,000		14,000			
Capital outlay	206,000	15,200	190,800	300,000		300,000
Total expenditures	418,744	224,046	194,698	425,000	98,124	326,876
Excess of revenues over (under) expenditures	(228,244)	(33,687)	194,557	(189,700)	151,954	341,654
Other Financing Sources (Uses):						
Transfers in						
Transfers out				(95,000)	(100,533)	(5,533)
Total other financing sources (uses)				(95,000)	(100,533)	(5,533)
Net changes in fund balances	(228,244)	(33,687)	194,557	(284,700)	51,421	336,121
Fund balances (deficits), beginning of fiscal year	210,194	210,194		345,942	345,942	
Fund balances (deficits), end of fiscal year	\$ (18,050)	\$ 176,507	\$ 194,557	\$ 61,242	\$ 397,363	\$ 336,121

Special Revenue Funds Simi Valley Assessment			Debt Service Fund Debt Service			Capital Projects Fund Capital Outlay Grants (Grants Fund)		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 1,928,800	\$ 1,929,893	\$ 1,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,000	6,491	3,491				2,265,000	526,350	(1,738,650)
1,931,800	1,936,384	4,584				2,265,000	526,350	(1,738,650)
1,585,183	1,483,810	101,373						
249,000	1,272	247,728						
310,000	291,307	18,693						
	54,926	(54,926)				2,170,000	444,092	1,725,908
2,144,183	1,831,315	312,868				2,170,000	444,092	1,725,908
(212,383)	105,069	317,452				95,000	82,258	(12,742)
	120,645	120,645		81	81		(18,353)	(18,353)
	120,645	120,645		81	81		(18,353)	(18,353)
(212,383)	225,714	438,097		81	81	95,000	63,905	(31,095)
201,783	201,783		(81)	(81)		(66,929)	(66,929)	
\$ (10,600)	\$ 427,497	\$ 438,097	\$ (81)	\$ -	\$ 81	\$ 28,071	\$ (3,024)	\$ (31,095)

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ATTACHMENT 2

RANCHO SIMI RECREATION AND PARK DISTRICT

**MANAGEMENT REPORT
AND
AUDITOR'S COMMUNICATION LETTER**

June 30, 2023

RANCHO SIMI RECREATION AND PARK DISTRICT

JUNE 30, 2023

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MOSS, LEVY & HARTZHEIM LLP

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Board of Directors
Rancho Simi Recreation and Park District
Simi Valley, CA

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining information of the Rancho Simi Recreation and Park District (District) for the fiscal year ended June 30, 2023 and have issued our report thereon dated March 20, 2024. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 31, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements, which includes the implementation of GASB Statement No. 96. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the funding progress for CALPERS is based on CALPERS' estimate, the funding progress of Other Post-Employment Benefits (OPEB) is based on an actuarial report prepared by a third party, the estimated historical cost of capital assets and the estimated useful lives of the capital assets were based on historical data, industry guidelines, and other relevant factors, the interest rate used to calculate lease receivables and lease payables under GASB Statement No. 87 was based on the District's incremental borrowing rate. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following material misstatements were all corrected by management:

- FMV Adjustments for LAIF investment
- Recording pension adjustments for GASB 68
- Recording OPEB adjustments for GASB 75
- Recording new golf cart leases for GASB 87

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 20, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Rancho Simi Recreation and Park District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Budgetary Comparison Schedules for the General Fund, major special revenue fund, the Schedule of Changes in the Net Pension Liability and Related Ratios, and the Schedule of Pension Contributions, the Schedule of Changes Net OPEB Liability and Related Ratios, the Schedule of OPEB Contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining and Individual Non-major fund financial statements, Non-major funds Budgetary Comparison Schedules, Major capital project Budgetary Comparison Schedule, and Major debt service Budgetary Comparison Schedule, which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and Management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
March 20, 2024



MOSS, LEVY & HARTZHEIM LLP

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Rancho Simi Recreation and Park District
Simi Valley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Rancho Simi Recreation and Park District (District), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 20, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
March 20, 2024

RANCHO SIMI RECREATION AND PARK DISTRICT
SCHEDULE OF FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

CURRENT YEAR FINDINGS

None noted in the current fiscal year.

**RANCHO SIMI RECREATION AND PARK DISTRICT
STATUS OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

STATUS OF PRIOR YEAR FINDINGS

Significant Deficiencies

2022-001 Finding – Lack of segregation of duties over cash disbursements:

During the review of internal controls in the Finance Department, we noted that the employee that prepares the checks is the same employee who can edit the vendor file and mail the signed checks. We understand that smaller agencies are limited with availability of staff to achieve optimal internal controls. However, in this instance, we feel that additional internal controls are recommended.

Effect:

Due to lack of segregation of duties over check processing, there is greater chance of misappropriation of funds to occur and go undetected.

Recommendation:

We recommend that the District segregate the duties of check preparation, editing of the vendor list, and mailing of the checks to separate employees. We feel the duties of check preparation and editing of the vendor file should be completed by separate employees. The check signer should review supporting documentation of payments before the checks are mailed. We also feel that the segregation of duties between check preparation and check mailing is necessary. Mailing of the checks should be performed by an employee not in the Finance Department.

Current Status:

Implemented.

**RANCHO SIMI RECREATION AND PARK DISTRICT
INTEROFFICE MEMORANDUM**

DATE: May 1, 2024
TO: Board of Directors
FROM: District Manager
SUBJECT: Call for Nominations of Candidate(s) to Serve on the Board of Directors of the California Association of Recreation and Park Districts (CARPD)

SUMMARY

Rancho Simi Recreation and Park District recently received the attached letter from the California Association of Recreation and Park Districts (CARPD) requesting nominations for candidates to serve on its Board of Directors.

This letter indicates that nominations are currently being accepted for the positions of President – Elect, Chief Financial Officer, Two (2) Directors at Large, and One (1) Administrator Representative. The election will take place at the annual CARPD General Membership Meeting and Conference at 9:00am on May 23, 2024 at the Hyatt Regency Hotel in Santa Rosa, California.

The California Association of Recreation and Park Districts (CARPD) is an organization representing special recreation and park districts throughout California. Involvement in CARPD is accomplished through the active participation of agency board and staff members. CARPD operations and services are supported by a sliding fee structure based upon tax revenue or assessments, member agency contributions, and revenues generated by various association programs. Since 1958, the California Association of Recreation and Park Districts has fostered a dedicated effort to improve the quality and efficiency of recreation and park districts.

BOARD ACTION REQUESTED

Staff requests that, if they so choose, the Board submit nomination of candidate(s) to serve on the Board of the California Association of Recreation and Park Districts (CARPD). If the Board does make a nomination, staff will provide the attached signed resolution and nomination letter to CARPD no later than the close of business, Friday, May 10, 2024 as required.



Dan Paranick
District Manager



March 19, 2024

TO: CARPD Member Districts

FROM: Matthew Duarte, Executive Director

SUBJECT: Call for Nominations & 2024 Slate of CARPD Board Candidates

Hello CARPD Members! The CARPD Conference is rapidly approaching and with it the annual CARPD General Membership Meeting. As we do every year during that meeting, the CARPD Board of Directors Election is conducted by the membership. This year, the election will take place at approximately 9:00a.m. on May 23, 2024 at the CARPD Conference in the Hyatt Regency in Santa Rosa, California.

In accordance with CARPD Association Bylaws, CARPD is soliciting any qualified candidates interested in serving on the CARPD Board of Directors. Nominees must be individuals affiliated (as Board of Directors, employees or otherwise) with active members in good standing.

Furthermore, pursuant to CARPD Association Bylaws at Article 5, subsection 6, the CARPD Nominations Committee has submitted the following slate of candidates for the open CARPD Board positions:

CARPD 2024 Slate of Board Officers

President – Elect	Dean Wetter, Valley-Wide Recreation & Park District
Chief Financial Officer	Al McGreehan, Paradise Recreation & Park District
Director at Large	Two Positions to be Elected:
(Even Year)	Dennis Waespi, East Bay Regional Park District Rick Sloan, Cordova Recreation & Park District
Administrator Rep	One Administrator Position to be Elected:
(Even Year)	Michelle Lacy, Pleasant Hill Recreation & Park District

In addition to the slate identified by the Nominations Committee, Member Districts may also nominate one of its board members for the positions of President-Elect, Secretary, or Director-at-Large, or nominate its General Manager, Assistant General Manager or Chief Administrative Officer, for Administrator Representative, by submitting a letter and a copy of a board resolution supporting such nomination to CARPD prior to the annual meeting.

Any Member District wishing to submit a nomination should submit a letter of nomination (cover letter indicating who is running and for what position) and a copy of its Board Resolution supporting the nomination directly to my attention at mduarte@capri-jpa.org. To be sure a nominee is included on the ballot, the letter and resolution must be received no later than close of business on **Friday, May 10, 2024**.

Finally, any qualified candidate may be nominated from the floor at the election and, if elected, provide the President with a resolution from the member district's board endorsing the nominee to serve on the corporation's Board of Directors not later than sixty (60) days after the annual meeting. The candidate will not commence into office unless and until such time as the resolution is presented to the corporation's Board of Directors.

If you have any questions regarding the election or its procedures, please feel free to contact me at (916) 722-5550. Thank you and hope to see you all at the Conference in Santa Rosa!

Sincerely,



Matthew Duarte
Executive Director

CARPD Board of Directors 2024 Election

Each year during the CARPD General Membership Meeting, the CARPD Board of Directors Election is conducted with the membership at large. This year's Election will take place at:

May 23, 2024 @ 8:00 a.m.

Hyatt Regency Sonoma Wine Country
170 Railroad Street
Santa Rosa, CA 95401



Board Responsibilities

The CARPD Board of Directors is the governing body responsible for all policy decisions related to support, education, member services, outreach, and advocacy to recreation and park districts throughout California. The CARPD Board of Directors generally meets 4-5 times per year at the CAPRI Office in Roseville and at the Annual CARPD conference.

Board Positions

The CARPD Board of Directors is comprised of *eleven* Directors that oversee the operations of the organization and provide direction to the Executive Director. This year, there are *five* positions up for election: President-Elect, Chief Financial Officer, Director at Large (x2), and Administrative Representative.

Board Qualifications

In order to be qualified for service on the Board, candidates must either be members of the Board of Directors of a CARPD member or "Administrators" employed as General Manager, Assistant General Manager, or Chief Administrative Officer of a CARPD member. For more information on candidate qualifications, please contact Executive Director, Matthew Duarte. mduarte@capri-jpa.org.

Submit Nominations to

CARPD Or by email (preferred)
1075 Creekside Ridge, Suite 240 Matthew Duarte
Roseville, CA 95678 Email: mduarte@capri-jpa.org



Rancho Simi

RECREATION AND PARK DISTRICT

www.rsrpd.org

May 2, 2024

Matthew Duarte
Executive Director
California Association of Recreation and Park Districts
1075 Creekside Ridge Drive, Suite 240
Roseville, CA 95678

Dear Mr. Duarte,

On behalf of the Rancho Simi Recreation and Park District, we would like to nominate _____ as a candidate for possible election to the CARPD Board of Directors for the position of _____.

Thank you for all that you do for special districts across the state, and for the opportunity to serve our special districts as a member of the Board.

Please feel free to contact me if you or your staff have any questions or require additional information at freemanelf@aol.com.

I look forward to seeing you at the annual CARPD General Membership Meeting in May.

Sincerely,

Elaine Freeman, Board Chair
Rancho Simi Recreation and Park District

Enclosure

EF / sc



805-584-4400



info@rsrpd.us



4201 Guardian St.
Simi Valley, CA
93063

RANCHO SIMI RECREATION AND PARK DISTRICT

RESOLUTION NO. _____

APPROVAL OF RESOLUTION TO NOMINATE _____ AS A CANDIDATE FOR POSSIBLE ELECTION TO SERVE AS A MEMBER OF THE BOARD OF DIRECTORS OF THE CALIFORNIA ASSOCIATION OF RECREATION AND PARK DISTRICTS (CARPD)

WHEREAS, the Rancho Simi Recreation and Park District is a member agency of the California Association of Recreation and Park Districts (CARPD); and

WHEREAS, each year, CARPD issues a call for nominations to all member agencies seeking qualified candidates who are interested in serving on the CARPD Board of Directors; and

WHEREAS, qualified candidates eligible for nomination include Board Members, General Manager, Assistant General Manager, and Chief Administrative Officer for the Administrator Representative position, from member agencies in good standing; and

WHEREAS, member districts wishing to submit a nomination must submit a nomination letter and a copy of this resolution to Matthew Duarte no later than 5pm on Friday, May 10, 2024; and

WHEREAS, the election of CARPD Board Officers will be held at the annual CARPD General Membership Meeting at the Hyatt Regency Hotel in Santa Rosa, California at 9:00am on May 23, 2024.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Rancho Simi Recreation and Park District nominate _____ to run for election to serve on the California Association of Recreation and Park District's (CARPD) Board of Directors in the position of _____ and submits this resolution and letter of nomination as proof thereof.

The foregoing Resolution was approved by the Board of Directors of the Rancho Simi Recreation and Park District at a regular meeting held on May 1, 2024 at 4201 Guardian Street, Simi Valley, CA 93063, on a motion by Director _____, seconded by Director _____.

Abstain:

Ayes:

Noes:

Absent:

Chair of the Board of Directors
Rancho Simi Recreation and Park District