

**Response to Grand Jury Report Form**

Report Title: Independent Special Districts

Report Date: April 26, 2018

Response by: Mary Otten Title: General Manager

**FINDINGS / CONCLUSIONS**

- I (we) agree with the findings / conclusions numbered: \_\_\_\_\_
- I (we) disagree wholly or partially with the Findings / Conclusions numbered: C-02, C-03  
(Attach a statement specifying any portions of the Findings / Conclusions that are disputed; include an explanation of the reasons.)

**RECOMMENDATIONS**

- Recommendations numbered \_\_\_\_\_ have been implemented.  
(Attach a summary describing the implemented actions and date completed.)
- Recommendations number R-04 have not yet been implemented but will be implemented in the future.  
(Attach a time frame for the implementation.) See attached for Districts current and planned compliance with the items listed within the recommendations.
- Recommendations numbered \_\_\_\_\_ require further analysis.
- Recommendations numbered \_\_\_\_\_ will not be implemented because they are not warranted or are not reasonable.

Date: 7/4/18

Signed: Mary Otten

Number of pages attached: 11



# Pleasant Valley Recreation and Park District

1605 E. Burnley St., Camarillo, CA 93010  
Phone: (805) 482-1996 Fax: (805) 482-3468 [www.pvrpd.org](http://www.pvrpd.org)

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**BOARD OF DIRECTORS**  
MARK MALLOY  
ROBERT KELLEY  
ELAINE MAGNER  
MIKE MISHLER  
NEAL DIXON

**GENERAL MANAGER**  
Mary Otten

July 9, 2018

Grand Jury  
County of Ventura  
800 South Victoria Avenue  
Ventura, CA 93009

Re: Independent Special District Website

Dear Grand Jury:

As required, Pleasant Valley Recreation and Park District has attached its response to the findings and recommendation of the Ventura Grand Jury report. It should be noted that the District currently holds a Transparency Certification through California Special Districts Association.

Thank you for the opportunity to respond to this Grand Jury Report. The District appreciates the important role that the Grand Jury serves.

Sincerely,

A handwritten signature in blue ink that reads "Mary Otten".

Mary Otten  
General Manager  
Pleasant Valley Recreation and Park District

Cc: Foreperson, Ventura County Grand Jury  
800 S, Victoria Avenue  
Ventura, CA 93009

As required, Pleasant Valley Recreation and Park District has attached its response to the findings and recommendation of the Ventura Grand Jury report. It should be noted the District currently holds a Transparency Certificate of Excellence through the California Special Districts Association. Currently, the District is the only Independent Special District which has televised monthly meetings and provides a link to the video recordings on our website. Although responses are required to the findings and recommendations, it is important to clarify some of the Facts which are stated within the Ventura County Grand Jury Report.

### **Facts**

FA-03. Pleasant Valley Recreation and Park District (PVRPD) have not held public competitive board elections since 2014.

Clarification: As part of the election process the District Board adopted Resolution No 558 on June 1, 2016 requesting that the general District election be held on November 8, 2016 be consolidated with other elections called to be held on the same day and involving all or a portion of the territory of the District pursuant to Section 10400 et. Eq. of the Elections Code for the purpose of electing three Directors.

FA-04. "There are no reserve policies or practices listed on the websites"

Clarification: PVRPD does provide a plethora of Financial information on the District website. The following Fiscal Policy items; Investment, Debt Management, Reserve, Assessment Levies and District Budgets can all be found under the Finance Division on the Website.

FA-05. State law mandates local agency with a website post annual compensation reports, or a link to the State Controller's website that contain the report

Clarification: PVRPD does have a link to the California State Controller's Office as it can be found on the District Salaries page along with the salary schedules for full and part time employees, compensation and benefits as well as the General Managers contract.

### **Conclusions**

**C-02.** The Grand Jury concluded that the absence of publicly available reserve policies and practices does not serve the public interest. (FA-04, FA-08)

- Geographic area served
- Most recent Municipal Service Review, and the most recent annual financial report provided to the State Controller or a link to this information on the State controller's website
- Link to LAFCO

Recommendation R-01 The Pleasant Valley Recreation and Park District (hereinafter the "District") agrees and has a robust site with a great deal of information that is regularly updated.

**Key Components:**

Name, location, contact information, and services provided – this information is currently provided on the home page as well as the page "About the District".

Governance structure of the district, including election information and the process for constituents to run for board positions – The District's website includes information regarding the individual Board members, board meeting schedule, location and meeting dates/times, board resolutions, history of the board location of board meetings, agenda's staff reports as well as a link to the Ventura County Elections Division website.

Compensation details including staff salaries, pensions, and benefits, or a link to this information on the State Controller's website – The District's website includes this information and provides a link to the State Controller's website.

Annual revenues and the sources of such revenues, including fees, property taxes and other assessments, bond debt, expenditures, and reserve amounts – The District's website includes this information within the annually prepared budget and financial report.

Reserve fund policy – The District has a Reserve Policy and included on the Finance page of the website.

Geographic area served – The District's website includes this information within the District's Administration section about the District.

Most recent Municipal Service Review, and the most recent annual



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

## District Transparency Certificate of Excellence

### Purpose

To promote transparency in the operations and governance of special districts to the public/constituents and provide special districts with an opportunity to showcase their efforts in transparency.

### Duration

2 Years

### Application Cost

FREE

### District Receives

- Certificate for display (covering 2 years)
- Press release template
- Recognition on the SDLF website
- Letter to legislators within the district's boundaries announcing the achievement
- Recognition in social media, letter to the editor of local media outlet, and the CSDA eNews
- Window cling

### Basic Requirements

#### Current Ethics Training for All Board Members *(Government Code Section 53235)*

- Provide names of board members and copies of training certificates along with date completed

#### Compliance with the Ralph M. Brown Act *(Government Code Section 54950 et. al)*

- Provide copy of current policy related to Brown Act compliance
- Provide copy of a current meeting agenda (including opportunity for public comment)

#### Adoption of Policy Related to Handling Public Records Act Requests

- Provide copy of current policy

#### Adoption of Reimbursement Policy, if District Provides Any Reimbursement of Actual and Necessary Expenses *(Government Code Section 53232.2 (b))*

- Provide copy of current policy

Annual disclosure of board member or employee reimbursements for individual charges over \$100 for services or products. This information is to be made available for public inspection. "Individual charge" includes, but is not limited to: one meal, lodging for one day, or transportation. *(Government Code Section 53065.5)*

- Provide copy of the most recent document and how it is accessible.

#### Timely Filing of State Controller's Special Districts Financial Transactions Report - Includes Compensation Disclosure. *(Government Code Section 53891)*

- Provide copy of most recent filing.

*SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'*

#### Conduct Audits As Required By Law *(Government Code Section 26909 and 12410.6)*

- Provide copy of most recent audit, management letter, and a description of how/where documents were made available to the public

#### Other Policies - Have Current Policies Addressing the Following Areas

*Provide copies of each:*

- Conflict of Interest
- Provide copies of Form 700 cover sheet for board members and general manager
- Code of Ethics/Values/Norms or Board Conduct
- Financial Reserves Policy

# District Transparency Certificate of Excellence

January 2018 – March 2020

This 17th day of January 2018

The Special District Leadership Foundation is proud to present this  
District Transparency Certificate of Excellence to

## Pleasant Valley Recreation and Park District

In recognition of the district's completion of all transparency program requirements  
designed to promote transparency in their operations and governance  
to the public and other stakeholders.



David Aranda, SDLF Board President



Neil McCormick, SDLF Chief Executive Officer



## PLEASANT VALLEY RECREATION AND PARK DISTRICT

### RESERVE POLICY Board approved April 1, 2015

The Pleasant Valley Recreation and Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the PVRPD Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Fund replacement and major repairs for the District's vehicle fleet.
- Fund regular replacement of computer hardware and software for District employees.
- Fund "dry period" to assure funds are available for expenditures incurred from April to December
- Fund capital improvements of District's facilities.
- Maintain minimal operational sustainability in periods of economic uncertainty.

#### POLICY

Use of District's Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the PVRPD Board of Directors.

- VEHICLE FLEET RESERVE  
Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate up to \$10,000 annually. The maximum amount of Vehicle Fleet Reserves will be \$65,000. When the annual accumulation would increase the reserve beyond \$65,000 only the amount required to reach the maximum will be reserved.
- COMPUTER FLEET RESERVE  
Computer Fleet Reserves will accumulate from existing unrestricted funds at a rate up to \$5,000 annually. The maximum amount of Computer Fleet Reserves will be \$40,000. When the annual accumulation would increase the Reserve beyond \$40,000 only the amount required to reach the maximum will be reserved.
- DESIGNATED PROJECT/SPECIAL USE RESERVE  
Designated Project/Special Use Reserves will accumulate from existing unrestricted funds at a rate up to \$10,000 annually. The maximum amount of Designated Project/Special Reserve will be \$50,000. When the annual accumulation would increase the Reserve beyond \$50,000 only the amount required to reach the maximum will be reserved.
- DRY PERIOD RESERVE  
Dry Period Reserves are funds that would be set aside for the period of April through December when a minimum or no property tax is received from the County of Ventura. During this time the District sees a drop in revenue while the costs of expenditures outpace the revenue during this period of time. The Dry Period Reserve will have up to 5% of the annual operating budget set aside to be used during the months of November and December when the District needs these funds to meet accounts payables and payroll obligations. The maximum amount the Dry Period Reserves will need to cover the November-December time frame is 5%.



## PLEASANT VALLEY RECREATION AND PARK DISTRICT

### RESERVE POLICY Board approved April 1, 2015

- Capital Improvement Reserve  
Capital Improvements Reserves shall be limited to costs related to making changes to improve capital assets, increase their useful life, or add to the value of these assets.
  
- District Operations/Repair & Administrative Operations Reserve  
Operational Reserves shall be accrued to ensure 3 months of minimal District and administrative functions at a rate up to \$500,000 annually. Reserve funds shall be utilized to support:
  - Administrative operational functions, including minimal staffing levels and administrative/office expenses;
  - District operations;
  - District repairs (distinguished from Capital Improvements and may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).

#### MONITORING RESERVE LEVELS

The General Manager, in collaboration with the District's Administrative Services Manager shall perform a reserve status analysis annually, to be provided to the Board of Directors' annual approval of Budget and Reserve Funds. Using this reserve policy model, the minimum amount the District will be setting aside based on the fiscal year 2014-2015 budget is .33% of the total operational budget.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- When a major change in conditions threatens the reserve levels established within this policy, or calls into question the effectiveness of the policy;
- Upon General Manager and/or Board request