



April 15, 2019

REGULAR MEETING OF THE BOARD OF DIRECTORS

AGENDA

5:30 P.M.

**Rancho Bella Vista Community Center
31757 Browning Street
Murrieta, California 92563**

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. INVOCATION

4. ROLL CALL

5. AGENDA APPROVAL

6. RECOGNITION, PROCLAMATION

6.01. Juan Jimenez, Al Wohfarth Outstanding Volunteer of the Year Award Recipient

7. PUBLIC COMMENTS – NON AGENDA ITEMS

Anyone who wishes to address the Board regarding items not on the agenda may do so at this time. Presentations are limited to three (3) minutes.

Individuals who wish to address the Board regarding items on the agenda should complete a Request to Speak form stating the item(s) you wish to discuss. Public Comments regarding agenda items will take place prior to Board discussion of each item. Please submit your completed form to the Clerk prior to the beginning of the meeting. Presentations are limited to three (3) minutes.

8. BOARD COMMENTS

8.01. Board members wishing to comment may do so at this time

9. VALLEY-WIDE CLEARING ACCOUNTS CHECK LIST

- 9.01.** March 2019: 99958 – 100436; EFT030619, EFT030819, EFT031819, EFT032219, EFT032519,

10. FINANCIAL STATEMENTS FOR MARCH 2019 – Receive and File

11. PRESENTATION

- 11.01.** Lanay Negrete, Recreation Supervisor – Rancho Bella Vista Community Center

12. CONSENT CALENDAR

All matters listed on the Consent Calendar are considered to be routine and will be enacted by one roll call vote. There will be no separate discussion of these items unless members of the Board or audience request specific items to be removed from the Consent Calendar for separate discussion and action under Consent Items Held Over of the Agenda.

- 12.01.** Approval of Minutes for the Regular Meeting of March 18, 2019
- 12.02.** Approval of Minutes for the Special Meeting of April 1, 2019
- 12.03.** Waiver of reading in full any and all Ordinances listed on this Agenda and provide that they be read by title only

13. CONSENT ITEMS HELD OVER

14. PUBLIC HEARING

14.01. Winchester Community Facilities District (CFD) Zone 16 (Aspen Pointe)

- **Resolution No. 1079-19** – Resolution of the Board of Directors of Valley-Wide Recreation and Park District, establishing the formation of a Community Facilities District. Valley-Wide Recreation and Park District Winchester Community Facilities District Zone 16 (Aspen Pointe)
- **Resolution No. 1080-19** – Resolution of the Board of Directors of Valley-Wide Recreation and Park District, calling a special election for a Community Facilities District. Valley-Wide Recreation and Park District Winchester Community Facilities District Zone 16 (Aspen Pointe)
- **Resolution No. 1081-19** – Resolution of the Board of Directors of Valley-Wide Recreation and Park District, California, declaring results of a special landowner election and directing the recording of a special tax lien Valley-Wide Recreation and Park District Winchester Community Facilities District Zone 16 (Aspen Pointe)
- **Ordinance 2019-1 – Introduce** – An Ordinance of the Board of Directors of Valley-Wide Recreation and Park District, authorizing the levy of special taxes in a Community Facilities District Valley-Wide Recreation and Park District Winchester Community Facilities District Zone 16 (Aspen Pointe)

15. ACTION ITEMS

15.01. 2017/2018 Audit Report

- Board of Directors consideration to accept the 2017/2018 Audit Report from White, Nelson, Diehl, Evans LLP, Certified Public Accountants

15.02. Endorsement of Assembly Constitutional Amendment (ACA) 1

- Board of Directors consideration to support ACA 1 and authorize the General Manager to send a Letter of Support

15.03. Reschedule Next Board of Directors Meeting

- Board of Directors consideration to reschedule the May 20, 2019 Board of Directors meeting to an alternate date

16. ITEMS FOR BOARD INFORMATION, DISCUSSION, DIRECTION

16.01. General Manager's Report

- District Updates

16.02. Report from Board of Directors Ad Hoc Committees

16.03. New Articles, Thank You's, and Recreation Reports

17. EXECUTIVE SESSION

17.01. LIABILITY CLAIM

Government Code section 54956.95

Claimant: Constantine Maropoulos

Agency Claimed Against: Valley-Wide Recreation and Park District

17.02. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Government Code section 54956.9(d)(1)

Name of case: (1 case; 5:16-cv-00088 JGB (KKx) Carol Tounget v. Valley-Wide Recreation and Park District)

17.03. CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION

Significant Exposure to Litigation pursuant to Government Code section 54956.9(d)(2):
1 Case

18. ADJOURNMENT

PLEASE NOTE: District agendas are posted at least 72 hours in advance of regular meetings on the window at the District Office, 901 W. Esplanade Avenue, San Jacinto, California.

The next regularly scheduled Board of Directors meeting is scheduled for Monday, May 20, 2019 at 5:30 p.m. at the Valley-Wide District Office located at 901 W. Esplanade Avenue, San Jacinto, California 92582.

*In compliance with the Americans with Disabilities Act, all District meetings are conducted in accessible locations. In addition, the District will provide auxiliary aids, such as an assistive listening device, upon request and at no cost. If you need special assistance to participate in this meeting, please contact the Clerk of the Board at (951) 654-1505. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to assure accessibility to this meeting.

I, James Salvador, Clerk of the Board of Valley-Wide Recreation and Park District, do hereby certify that I caused to be posted the foregoing agenda this 11th day of April 2019 as required by law.

THIS PAGE INTENTIONALLY LEFT BLANK

VALLEY-WIDE CHECK LISTS

***MARCH
2019***

THIS PAGE INTENTIONALLY LEFT BLANK

Valley-Wide Recreation Park District
Check List abbreviations Definitions

LOCATION ABBREVIATIONS

VW	VALLEY-WIDE
EH	ECHO HILLS
FV	FRENCH VALLEY
MEN	MENIFEE LMD 88-1
MEN NO,MN	MENIFEE NORTH LMD
MEN SO,MS	MENIFEE SOUTH LMD
MW,MEN WEST	MENIFEE WEST OPERATIONS AND MAINTENANCE
DVAC	DIAMOND VALLEY AQUATIC CENTER(POOL)
DVLCP	DIAMOND VALLEY LAKE COMMUNITY PARK
RBV CC	FV RANCHO BELLA VISTA COMMUNITY CENTER
KC	KAY CENICEROS SENIOR CENTER-MENIFEE WEST
LAZY CRK,LC	LAZY CREEK CENTER-MENIFEE WEST
RC	RIVERCREST LMD
PD / PARK DEV	PARK DEVELOPMENT
VVCC	VALLE VISTA COMMUNITY CENTER
WIN,WP	WINCHESTER PARK/COMMUNITY CENTER
WIN PARK	WINCHESTER PARK LMD
WIN TRAILS	WINCHESTER TRAILS-WINCHESTER PARK LMD

OTHER ABBREVIATIONS/DEFINITIONS

PKS	PARKS
SS	STREETSCAPES
GSB	GIRLS SOFTBALL
REF	REFUND
MAIN	MAINTENANCE
OPERATIONAL	PARK REPAIRS, IRRIGATION REPAIRS, TRASH PICK-UP, SECURITY, PARK OPERATIONS.
REC	RECREATION
IRRIG	IRRIGATION
REP	REPAIRS

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/4/2019	99958	GUTIERREZ, MIGUEL	FV CONTRACT OFFICIAL	380.00
3/4/2019	99967	BAKER, TARIUS B.	VW CONTRACT OFFICIAL	300.00
3/4/2019	99971	DANKO, BRANDON	VW CONTRACT OFFICIAL	300.00
3/4/2019	99977	KING, LAMONT	VW CONTRACT OFFICIAL	736.00
3/4/2019	99991	ALFARO, ALAYNA J.	MENIFEE GYM CONTRACT OFFICIAL	354.00
3/4/2019	99994	MARTINEZ, SONNY S.	MENIFEE GYM CONTRACT OFFICIAL	310.00
3/4/2019	99995	RODRIGUEZ, JUVENTINO F	MENIFEE GYM CONTRACT OFFICIAL	300.00
3/4/2019	99996	VALERIO, JOE A.	MENIFEE GYM CONTRACT OFFICIAL	440.00
3/4/2019	99998	CEJA JR., JOAQUIN	MACC CONTRACT OFFICIAL	580.00
3/4/2019	100013	SAHAR, RASHAD A.	FV CONTRACT OFFICIAL	360.00
3/4/2019	100015	ALLEN , TAMMY	MENIFEE CONTRACT MAINTENANACE	510.00
3/4/2019	100018	CHEVRON & TEXACO BUSINESS CARD SERV	GAS BILL 6-SITES	781.92
3/4/2019	100023	FRONTIER COMMUNICATIONS	VW,MEN,FV 3-PHONES	1,068.00
3/4/2019	100024	HI-TECH PROFESSIONAL SECURITY	SECURITY SERVICES 13-SITES	1,312.00
3/4/2019	100026	MASTER CARE COMMERCIAL JANITORIAL	VW,MEN,FV CONT SRV. 6 SITES	2,395.00
3/4/2019	100029	NBS	WPCFD FORMATION SERVICES	4,037.50
3/4/2019	100030	NEAZER, KARMES D.	VW CONTRACT OFFICIAL	462.00
3/4/2019	100034	RIGHTWAY	VW,FV,MEN OPERATIONAL 11-SITES	2,633.53
3/4/2019	100037	T-MOBILE	VW,MEN,FV,EH 22-PHONES	325.08
3/4/2019	100038	ADAME LANDSCAPE	MS PARK REPAIRS 1-PARK	394.75
3/4/2019	100041	ADAME LANDSCAPE	MEN PARK REPAIRS 1-SS	359.50
3/4/2019	100042	QUICK RESPONSE FIRE PROTECTION	FV FIRE SPRINKLER SYSTEM REPAIRS	3,600.00
3/6/2019	100044	BEATRIZ MARQUEZ	SIMP.CNT.REFUND CLN.DEPOSIT #131116	500.00
3/6/2019	100045	EMWD	MEN,FV UTILITIES 2-PKS 29-SS	2,969.36
3/6/2019	100050	VALLEY-WIDE RECREATION AND PARK DIS	PAYROLL #5	133,025.63
3/6/2019	100051	ADP, LLC	VW W-2'S/PAYROLL PROCESSING	2,440.90

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/6/2019	100052	AL'S KABOTA TRACTOR, INC.	DVL,WP EQUIP.PURCHASE/MAINT.	9,659.48
3/6/2019	100054	BJ SPORTING GOODS	VW,MEN,FV SUPPLIES 4-PROGRAMS	9,344.79
3/6/2019	100056	DAVENCORP, INC.	RBV II JANITORIAL SERVICES	500.00
3/6/2019	100057	EMWD	VW UTILITIES 2-SITES	736.30
3/6/2019	100058	FM LOCK & SAFE	VW OPERATIONAL 4-SITES	5,369.20
3/6/2019	100059	FRONTIER COMMUNICATIONS	VW,FV,MS 4-PHONES	933.84
3/6/2019	100062	HEMET VALLEY PIPE & SUPPLY	VW,MEN OPERATIONAL 3-SITES	326.67
3/6/2019	100063	HEMET VALLEY TOOL	VW EQUIP.RENTALS 4-SITES	1,413.18
3/6/2019	100066	LAND DEVELOPMENT CONSULTING, INC	FV,FVCFD,MN PLAN CHECKS	8,720.00
3/6/2019	100069	OVERNIGHT INDUSTRIAL SUPPLY	VW,FV,MEN, OPERATIONAL 9-SITES	4,567.46
3/6/2019	100072	SCE	VW,EH UTILITIES 4-SITES	2,132.38
3/6/2019	100073	SHELL	GAS BILL 11-SITES	1,831.69
3/6/2019	100074	SHERWIN WILLIAMS, CO	VW,MEN,GRAFFITI OPERATIONAL	734.13
3/6/2019	100075	SMART & FINAL	VW,EH SUPPLIES 5-PROGRAMS	572.30
3/6/2019	100078	TSC - APPAREL	VW SUPPLIES 3-PROGRAMS	2,067.27
3/6/2019	100081	WASTE MANAGEMENT	VW,FV,MEN TRASH PK-UP 14-SITES	4,453.83
3/6/2019	100083	LAND DEVELOPMENT CONSULTING, INC	FVCFD PLAN CHECKS	12,650.00
3/6/2019	100084	EMWD	FV,FVCFD,MN UTILITIES 6-PKS 38-SS	3,202.12
3/6/2019	100085	ADAME LANDSCAPE	VW PARK REPAIRS 2-PKS	746.10
3/6/2019	100086	SCE	VW,RC,MEN,FV,MN,MS UTILITIES 5-PKS 2:	6,455.30
3/6/2019	100089	CED ELECTRICAL DISTRIBUTORS	VW OPERATIONAL 2 SITES	1,224.67
3/6/2019	EFT030619	PERS	GROUP HEALTH INSURANCE	24,702.02
3/8/2019	EFT030819	PERS	RETIREMENT	8,375.99
3/13/2019	100091	EMWD	FV,FVCFD,MN UTILITIES 3-PKS 19-SS	1,427.81
3/13/2019	100093	SCE	FV,FVCFD,MN,MS UTILITIES 2-PKS 7-SS	381.10
3/13/2019	100096	EMWD	FV UTILITIES 11-PKS 19-SS	2,832.66

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/13/2019	100099	ADP, LLC	VW PAYROLL PROCESSING	723.21
3/13/2019	100101	BJ SPORTING GOODS	VW SUPPLIES 1-PROGRAM	3,017.88
3/13/2019	100103	CALIFORNIA FACILITY SPECIALISTS	MENIFEE SUPPLIES	433.00
3/13/2019	100107	COMMERCIAL DOOR MEDICS	VW REG.OFFICE REPAIRS	350.00
3/13/2019	100109	D.M.C. TREE CARE	VW OPERATIONAL	750.00
3/13/2019	100111	ESRI-ENVIRONMENTAL SYSTEMS RES.	FV,MEN GIS USER LICENSES	5,400.00
3/13/2019	100114	HOME DEPOT CREDIT SERVICES	VW,MEN OPERATIONAL 8-SITES	1,527.66
3/13/2019	100115	JOHN GAGNEPAIN	VW PROMOTIONAL	594.00
3/13/2019	100116	LAKE HEMET MUNICIPAL WATER DIS	VW UTILITIES 2-SITES	306.67
3/13/2019	100120	PAMELA PANNETON	SIMPSON CNT REFUND CLN.DEP.#132233	500.00
3/13/2019	100121	SCE	VW UTILITIES 2-SITES	1,217.66
3/13/2019	100122	SOBOBA BAND OF LUISENO INDIANS	CP JV EXCHANGE CLUB	1,681.88
3/13/2019	100126	SUPERIOR READY MIX CONCRETE, L.P.	CP WVCC CONCRETE WORK	2,750.23
3/13/2019	100127	THE GAS COMPANY	WIN CC UTILITIES 1-SITE	692.26
3/13/2019	100130	VDLA VAN DYKE LANDSCAPE ARCHITECTS	CP,JV EXCHANGE CLUB PK PERMITS/ARCH	21,413.93
3/13/2019	100131	HEYING COMPANY	VW,MEN MAINT.EQUIPMENT	1,024.00
3/13/2019	100132	ADAME LANDSCAPE	MS PARK MAINT 1-SS	1,958.75
3/13/2019	100133	ADAME LANDSCAPE	MN PARK MAINT. 2-SS	1,765.38
3/13/2019	100134	ADAME LANDSCAPE	VW PARK REPAIRS 2-PKS	807.55
3/13/2019	100135	ADAME LANDSCAPE	MEN IRRIG/PK REPAIRS 1-PK 1-SS	2,230.89
3/13/2019	100136	ADAME LANDSCAPE	MEN IRRIG/PK REPAIRS 2-PKS 1-SS	3,814.00
3/13/2019	100137	ADAME LANDSCAPE	MEN PARK REPAIRS 2-PKS 1-SS	1,979.00
3/13/2019	100138	ADAME LANDSCAPE	FV PARK REPAIRS 5-PKS	1,049.65
3/13/2019	100145	FRENCH VALLEY PARK SPECIALIST	FV IRRIG/PK REPAIRS 6-SS	1,751.07
3/13/2019	100146	EMWD	MEN,FV UTILITIES 9-PKS 15-SS	2,085.19
3/13/2019	100147	SCE	MEN,FV UTILITIES 4-PKS 35-SS	2,981.54

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/13/2019	100148	EMWD	FV UTILITIES 30-SS	1,511.80
3/13/2019	100149	SCE	FV,FVCFD,MN,MS,WP UTILITIES 1-PK 11-S	386.45
3/13/2019	100150	EMWD	FV,FVCFD,MS UTILITIES 2-PKS 16-SS	1,285.45
3/14/2019	100151	ADAME LANDSCAPE	FV IRRIG REPAIRS 1-PK	700.78
3/14/2019	100153	ADAME LANDSCAPE	MEN,FV,FVCFD,MS GRAFFITI REM.5-PKS	766.06
3/14/2019	100154	VJ GRAPHICS	VW PROMOTIONAL	483.80
3/14/2019	100155	ALLEN , TAMMY	MEN CONT JANITORIAL SERVICES	510.00
3/14/2019	100156	ANADY'S TROPHIES & ENGRAVING, INC.	MEN SUPPLIES 1-PROGRAM	2,834.84
3/14/2019	100159	CITY OF HEMET	VW,EH UTILITIES 2-SITES	682.39
3/14/2019	100160	EASTER SEALS OF SOUTHERN CALIFORNIA	VW REFUND RENTAL DEPOSIT #2818	300.00
3/14/2019	100161	FRONTIER COMMUNICATIONS	VW,EH,MEN 4-PHONES	1,043.82
3/14/2019	100162	JONATHAN DUARTE EMBROIDERY	VW SUPPLIES	619.50
3/14/2019	100164	SCE	VW UTILITIES 2-SITES	822.10
3/14/2019	100165	SOUTHLAND AQUATIC MANAGEMENT	EH,MEN POND/FOUNTAIN MT.2-SITES	985.00
3/14/2019	100166	SPEEDY ENTERPRISES	ECHO HILLS INVENTORY	311.83
3/14/2019	100167	THE GAS COMPANY	MEN UTILITIES 1-SITE	569.31
3/14/2019	100171	HOLIDAY GOO	VW,FV,MEN EASTER EGGS 5-SITES	4,898.11
3/18/2019	100173	ADAME LANDSCAPE	CP JV EXCHANGE CLUB PK PROJECT	242,276.60
3/18/2019	100175	CEJA JR., JOAQUIN	MACC CONTRACT OFFICIAL	735.00
3/18/2019	100182	SMITH, GILBERT H.	MACC CONTRACT OFFICIAL	616.00
3/18/2019	100195	SAHAR, RASHAD A.	FV CONTRACT OFFICIAL	480.00
3/18/2019	100196	SAHAR, TAMEEM A.	FV CONTRACT OFFICIAL	460.00
3/18/2019	100202	ALFARO, ALAYNA J.	MENIFEE GYM CONTRACT OFFICIAL	372.00
3/18/2019	100206	HART, ISABELL K.	MENIFEE GYM CONTRACT OFFICIAL	336.00
3/18/2019	100209	VIRAMONTES, ESTRELLA	MENIFEE GYM CONTRACT OFFICIAL	324.00
3/18/2019	100215	KING, LAMONT	VW CONTRACT OFFICIAL	713.00

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/18/2019	100227	STEPHENSON, DARRELL L.	VVCC CONTRACT OFFICIAL	616.00
3/18/2019	100228	CR&R	VW,EH OPERATIONAL 5-SITES	2,312.37
3/18/2019	100229	D.M.C. TREE CARE	VW TREE MAINTENANCE	1,575.00
3/18/2019	100230	EMWD	MS UTILITIES 12-SS	702.20
3/18/2019	100232	NFP SOLUTIONS	VW ADMIN SUPPLIES	622.99
3/18/2019	100233	EMWD	MEN,FV,MN,MS UTILITIES 5-PKS 18-SS	1,877.45
3/18/2019	100234	J & M AIR CONDITIONING CORP.	SC HVAC REPAIRS	342.35
3/18/2019	100235	LAND DEVELOPMENT CONSULTING, INC	VW,FV,WPCFD PLAN CHECKS	9,932.50
3/18/2019	100237	STREAMLINE	VW WEBSITE ADMINISTRATION	400.00
3/18/2019	100239	ADAME LANDSCAPE	VW CONT MAIN RODENT CNTL/FERT	2,113.82
3/18/2019	100242	ADAME LANDSCAPE	FVCFD CONT MAINT ASSEMBLAGE	369.03
3/18/2019	100243	ADAME LANDSCAPE	FV CONT MAIN TRACT - 28695	1,121.76
3/18/2019	100244	ADAME LANDSCAPE	VW CONT MAINT BILL GRAY PARK	1,352.52
3/18/2019	100245	ADAME LANDSCAPE	FVCFD CONT MAIN CALCUTTA	394.22
3/18/2019	100246	ADAME LANDSCAPE	VW CONT MAIN COTTONWOOD PARK	601.08
3/18/2019	100247	ADAME LANDSCAPE	MS CONT MAIN SOUTH SHORE #34022-2	404.25
3/18/2019	100248	ADAME LANDSCAPE	FV CONT MAIN CROWN VALLEY VILLAGE	1,638.17
3/18/2019	100249	ADAME LANDSCAPE	VW CONT MAIN DVL AQUATIC	1,837.50
3/18/2019	100250	ADAME LANDSCAPE	VW CONT MAIN-DVL FIELDS	8,574.95
3/18/2019	100251	ADAME LANDSCAPE	MN CONT MAIN DISCOVERY PARK	5,475.46
3/18/2019	100252	ADAME LANDSCAPE	VW CONT MAIN ECHO HILLS GOLF COURS	7,500.00
3/18/2019	100253	ADAME LANDSCAPE	MEN CONT MAIN EL DORADO PARK	1,716.81
3/18/2019	100254	ADAME LANDSCAPE	VW CONT MAIN ELLER PARK	2,736.11
3/18/2019	100255	ADAME LANDSCAPE	MN CONT MAIN GRAND/HERITAGE LAKE	1,100.00
3/18/2019	100256	ADAME LANDSCAPE	FVCFD CONT MAIN HERO'S PARK	7,748.00
3/18/2019	100257	ADAME LANDSCAPE	VW CONT MAIN JERRY SEARL	1,399.77

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/18/2019	100259	ADAME LANDSCAPE	MEN CONT MAIN LA PALOMA PARK	1,950.84
3/18/2019	100260	ADAME LANDSCAPE	MEN CON MAIN LAGO VISTA	10,828.88
3/18/2019	100261	ADAME LANDSCAPE	FVCFD LEON/JEAN NICHOLS	1,391.18
3/18/2019	100262	ADAME LANDSCAPE	FVCFD CONT MAIN LINEAR PARK	5,125.16
3/18/2019	100263	ADAME LANDSCAPE	WP CONT MAIN WINCHESTER TRAILS	397.93
3/18/2019	100264	ADAME LANDSCAPE	FVCFD CONT MAIN MAHOGANY MDWS PK	3,549.42
3/18/2019	100265	ADAME LANDSCAPE	FVCFD CONT MAIN MAHOGANY PKWY	6,789.67
3/18/2019	100266	ADAME LANDSCAPE	MS CONT MAIN MARIGOLD STREETSCAPE	343.49
3/18/2019	100267	ADAME LANDSCAPE	VW CONT MAINT-MARION ASHLEY CC	3,565.19
3/18/2019	100268	ADAME LANDSCAPE	MN CONT MAIN MCCALL/AQUA	1,721.31
3/18/2019	100269	ADAME LANDSCAPE	MN CONT MAIN HERITAGE LAKE PARK	2,924.27
3/18/2019	100270	ADAME LANDSCAPE	MN CONT MAIN MCCALL CANYON PARK	1,559.96
3/18/2019	100271	ADAME LANDSCAPE	MN CONT MAIN STREETSCAPES #2	7,828.49
3/18/2019	100272	ADAME LANDSCAPE	MN CONT MAIN STREETSCAPES #3	8,438.09
3/18/2019	100273	ADAME LANDSCAPE	MN CONT MAIN GASLINE EASEMENT	3,958.56
3/18/2019	100274	ADAME LANDSCAPE	MN CONT MAIN SUNRISE PARK	5,763.28
3/18/2019	100275	ADAME LANDSCAPE	MN CONT MAIN STREETSCAPES #1	12,043.86
3/18/2019	100276	ADAME LANDSCAPE	MEN CONT MAIN WHEATFIELD PARK	9,555.00
3/18/2019	100277	ADAME LANDSCAPE	MEN CONT MAIN MEN PARK ZONE #1	5,675.38
3/18/2019	100278	ADAME LANDSCAPE	MEN CONT MAIN PARK ZONE #2	7,217.70
3/18/2019	100279	ADAME LANDSCAPE	MEN CONT MAIN GARBONI PARK	576.98
3/18/2019	100280	ADAME LANDSCAPE	MEN CONT MAIN ALDERGATE PARK	3,738.06
3/18/2019	100282	ADAME LANDSCAPE	MEN CONT MAIN STREETSCAPES	8,621.55
3/18/2019	100284	ADAME LANDSCAPE	MS CONT MAIN STREETSCAPE #1	3,074.36
3/18/2019	100285	ADAME LANDSCAPE	MS CONT MAIN STREETSCAPE #2	6,760.09
3/18/2019	100286	ADAME LANDSCAPE	MS CONT MAIN HIDDEN MEADOWS	1,337.85

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/18/2019	100287	ADAME LANDSCAPE	MS CONT MAIN MIRA PARK	3,751.59
3/18/2019	100288	ADAME LANDSCAPE	MS CONT MAIN WOODBINE PARK	3,241.35
3/18/2019	100289	ADAME LANDSCAPE	MS CONT MAIN STREETSCAPES #3	8,277.42
3/18/2019	100290	ADAME LANDSCAPE	MS CONT MAIN MOSAIC #28206	1,041.35
3/18/2019	100291	ADAME LANDSCAPE	MN CON MAIN PASEO 9	1,264.34
3/18/2019	100292	ADAME LANDSCAPE	FVCFD CONT MT SPENCER'S POC 10	1,736.91
3/18/2019	100293	ADAME LANDSCAPE	FVCFD CONT MAIN POUR/TR#36376	332.98
3/18/2019	100294	ADAME LANDSCAPE	FV CONT MAIN RBV BASIN	1,747.83
3/18/2019	100295	ADAME LANDSCAPE	VW CONT MAIN RANCHO SAN JACINTO	472.49
3/18/2019	100296	ADAME LANDSCAPE	VW CONT MAIN REGIONAL PARK	5,315.62
3/18/2019	100297	ADAME LANDSCAPE	CONT MAIN RIVERCREST	757.34
3/18/2019	100298	ADAME LANDSCAPE	VW CONT MAIN SANTA FE PARK	649.67
3/18/2019	100299	ADAME LANDSCAPE	FV CONT MAIN CROWN VALLEY PK TENNIS	404.25
3/18/2019	100300	ADAME LANDSCAPE	FV CONT MAIN SPENCERS CROSSING	6,971.92
3/18/2019	100301	ADAME LANDSCAPE	FVCFD CONT MAIN SPENCERS GREENBELT	757.63
3/18/2019	100302	ADAME LANDSCAPE	FVCFD CONT MAIN SPENCERS PKWY	353.72
3/18/2019	100303	ADAME LANDSCAPE	FVCFD CON MAIN SPENCER SS #32289	582.82
3/18/2019	100304	ADAME LANDSCAPE	WIN TRAILS CONT STETSON #30351	703.98
3/18/2019	100306	ADAME LANDSCAPE	FV CONT MAIN TRACT #30696	615.64
3/18/2019	100307	ADAME LANDSCAPE	MEN CONT MAIN MAHOGANY CREEK	2,999.56
3/18/2019	100308	ADAME LANDSCAPE	MEN CONT MAIN TRAIL HEAD #31582	644.09
3/18/2019	100309	ADAME LANDSCAPE	FVCFD CON MAIN TUCALOTTA PK	3,922.36
3/18/2019	100310	ADAME LANDSCAPE	VW CONT MAIN LOUIS JACKSON PARK	1,093.97
3/18/2019	100311	ADAME LANDSCAPE	FVCFD CONT MAIN VICTORY PARK	3,670.84
3/18/2019	100312	ADAME LANDSCAPE	FVCFD CONT MAIN VINEYARD HEIGHTS	416.80
3/18/2019	100314	ADAME LANDSCAPE	VW CONT MAIN WINCHESTER PARK	3,966.94

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/18/2019	100316	SWEEPING UNLIMITED	CONT MAIN REGIONAL SWEEPING	441.00
3/18/2019	100317	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN WIN COORIDOR	3,859.50
3/18/2019	100318	FRENCH VALLEY PARK SPECIALIST	FV #7 CONTRACT MAIN STREETSCAPES	4,928.76
3/18/2019	100319	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN LEON PARK	1,830.15
3/18/2019	100320	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN 9 ACRE BASIN	4,668.13
3/18/2019	100321	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN ABELIA SPORTS PARK	7,657.47
3/18/2019	100322	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN ADELINES FARM PARK	568.60
3/18/2019	100323	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN BROOKFIELD PARK	4,817.93
3/18/2019	100324	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN BUTTERFIELD PARK	4,831.45
3/18/2019	100325	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN CROWN VALLEY PARK	4,389.86
3/18/2019	100326	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN EMERALD PARK	3,967.09
3/18/2019	100327	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN FIELDVIEW PARK	3,573.42
3/18/2019	100328	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN PRIMROSE PARK	758.23
3/18/2019	100329	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN RANCHO BELLA VISTA	3,978.41
3/18/2019	100330	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN SHEFFIELD PARK	7,326.63
3/18/2019	100331	FRENCH VALLEY PARK SPECIALIST	FV #6 CONTRACT MAIN. STREETSCAPES	12,137.74
3/18/2019	100332	FRENCH VALLEY PARK SPECIALIST	FV #4 CONTRACT MAIN. STREETSCAPES	7,526.40
3/18/2019	100333	FRENCH VALLEY PARK SPECIALIST	FV #3 CONTRACT MAIN. STREETSCAPES	7,086.28
3/18/2019	100334	FRENCH VALLEY PARK SPECIALIST	FV #1 CONTRACT MAIN. STREETSCAPES	12,266.21
3/18/2019	100335	FRENCH VALLEY PARK SPECIALIST	FV #5 CONTRACT MAIN. STREETSCAPES	11,398.31
3/18/2019	100336	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN WASHINGTON PARK	3,583.80
3/18/2019	100337	FRENCH VALLEY PARK SPECIALIST	FV #2 CONTRACT MAIN. STREETSCAPES	17,850.52
3/18/2019	100338	FRENCH VALLEY PARK SPECIALIST	FV CONTRACT MAIN RANCH BELLA VISTA	2,940.44
3/18/2019	100339	ADAME LANDSCAPE	FVCFD CONT MAIN HONEY PINE ROAD	1,253.65
3/18/2019	EFT031819	CITICARDS	VW,MEN,FV,EH SUPPLIES	6,338.08
3/20/2019	100341	VALLEY-WIDE RECREATION AND PARK DIS	PAYROLL #6	147,076.86

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/20/2019	100343	COMMERCIAL DOOR MEDICS	FV PARK REPAIRS 4-PKS	400.00
3/20/2019	100346	FRONTIER COMMUNICATIONS	VW,FVCFD 3-PHONES	457.68
3/20/2019	100347	LAND DEVELOPMENT CONSULTING, INC	WP/FVCFD PLAN CHECKS	3,150.00
3/20/2019	100348	SCE	VW, MEN UTILITIES 2-SITES	1,748.87
3/20/2019	100352	SCE	MS,WP UTILITIES 1-PK 15-SS	306.54
3/20/2019	100353	EMWD	MEN,MN,MS UTILITIES 13-PKS 13-SS	2,447.63
3/20/2019	100354	SCE	FV,FVCFD,MN,MS UTILITIES 5-PKS 30-SS	1,626.97
3/20/2019	100355	SCE	MEN,FV UTILITIES 5-PKS 20-SS	2,274.12
3/21/2019	100356	STEPPIN' OUT-IN STYLE	MENIFEE SOAP BOX DERBY SOUND	600.00
3/22/2019	EFT032219	PERS	RETIREMENT	8,605.27
3/25/2019	100357	ADAME LANDSCAPE	FV RETRO FIT PROJECT	11,352.50
3/25/2019	100358	ALLTECH ELECTRIC,INC.	VW SEWER DRAIN REPAIRS	560.00
3/25/2019	100360	BEST, BEST & KRIEGER	VW,MEN,WP,WPCFD LEGAL SRV.	14,317.81
3/25/2019	100361	BSN SPORTS	VW SUPPLIES 1-PROGRAM	1,954.99
3/25/2019	100362	CITY OF SAN JACINTO WATER	VW UTILITIES 1-SITE	358.36
3/25/2019	100364	EMWD	VW UTILITIES 3-SITES	429.47
3/25/2019	100365	FRONTIER COMMUNICATIONS	VW,MEN 4-PHONES	1,420.14
3/25/2019	100366	GEOVIRONMENT CONSULTING	VW GIS SUPPORT SERVICES	420.00
3/25/2019	100370	N.P.G. CORPORATION	VW PARKING LOT IMPROVEMENT PROJEC	115,529.50
3/25/2019	100372	SCE	VW UTILITIES 4-SITES	2,844.20
3/25/2019	100374	THE GAS COMPANY	VW,EH UTILITIES 3-SITES	482.65
3/25/2019	100376	WHITE NELSON DIEHL EVANS LLP	VW AUDIT SERVICES	7,500.01
3/25/2019	100378	ADAME LANDSCAPE	VW PARK REPAIRS 1-PK	2,223.75
3/25/2019	100379	ADAME LANDSCAPE	MEN SS REPAIRS 1-SS	489.40
3/25/2019	100382	ADAME LANDSCAPE	VW,EH IRRIG/PARK REPAIRS 4-PKS	3,097.45
3/25/2019	100383	ADAME LANDSCAPE	MEN IRRIG/PK REPAIRS 4-PKS 1-SS	2,774.18

Valley-Wide Recreation Park District
Check List
March 31, 2019

Check Date	Check #	Issued to	Explanation	Amount
3/25/2019	100384	ADAME LANDSCAPE	FV PARK REPAIRS 10-PKS	4,095.36
3/25/2019	100385	ADAME LANDSCAPE	FV IRRIG/PK REPAIRS 9-PKS 1-SS	6,145.98
3/25/2019	100386	ADAME LANDSCAPE	MN IRRIG/PK REPAIRS 2-PKS 7-SS	15,622.04
3/25/2019	100387	FRENCH VALLEY PARK SPECIALIST	FV IRRIG REPAIRS 1-SS	1,042.99
3/25/2019	100388	FRENCH VALLEY PARK SPECIALIST	FV IRRIG/PK REPAIRS 1-PK 9-SS	23,261.34
3/25/2019	EFT032519	PERS	RETIREMENT	19,623.16
3/27/2019	100389	ADP, LLC	VW PAYROLL PROCESSING	733.63
3/27/2019	100390	CANON FINANCIAL SERVICES, INC.	VW,MEN,FV COPIER LEASE 7-SITES	1,463.91
3/27/2019	100393	LAND DEVELOPMENT CONSULTING, INC	FV,WPCFD PLAN CHECKS	13,290.00
3/27/2019	100395	NRPA	VW MEMBERSHIP #235028	650.00
3/27/2019	100396	RAUL VALENCIA	VW SUPPLIES 1-PROGRAM	8,204.00
3/27/2019	100397	SCE	FV,FVCFD UTILITIES 2-PKS 23-SS	1,140.46
3/27/2019	100398	THE GAS COMPANY	VW UTILITIES 1-SITE	443.57
3/27/2019	100399	VERIZON	VW BROADBAND + 2 PHONES	302.33
3/27/2019	100400	FRONTIER COMMUNICATIONS	VW 3-PHONES	626.31
3/27/2019	100402	EMWD	DVAC UTILITIES 1-SITE	1,243.70
3/27/2019	100405	GUTIERREZ, MIGUEL	FV CONTRACT OFFICIAL	400.00
3/28/2019	100410	GARRETT, JABRAY A.	FV CONTRACT OFFICIAL	340.00
3/28/2019	100411	GUTIERREZ, MIGUEL	FV CONTRACT OFFICIAL	360.00
3/28/2019	100418	SAHAR, RASHAD A.	FV CONTRACT OFFICIAL	500.00
3/28/2019	100419	SAHAR, TAMEEM A.	FV CONTRACT OFFICIAL	380.00
3/28/2019	100421	SUMO MANIA - PARTY RENTAL	VW SUPPLIES OPENING DAY	1,978.00
3/28/2019	100435	VIRAMONTES, ESTRELLA	MENIFEE GYM CONTRACT OFFICIAL	336.00
3/28/2019	100436	LAND DEVELOPMENT CONSULTING, INC	MEN NORTH PLAN CHECKS	2,620.00

THIS PAGE INTENTIONALLY LEFT BLANK

***FINANCIAL
STATEMENTS***

***MARCH
2019***

THIS PAGE INTENTIONALLY LEFT BLANK

Valley-Wide District
Valley-Wide Recreation & Park District
P.O. Box 907, San Jacinto, CA 92582

Balance Sheet
March 31, 2019

CURRENT ASSETS		
VW-Cash - Riverside County Account	\$	193,578
VW-Cash - Checking		283,530
VW-Cash - Imprest Cash		1,258
Valley-Wide Savings - General Fund/Operations		4,603,731
Valley-Wide Savings - Park Development		4,027,680
Investments - LAIF Funds - General Fund/Operations		2,933
Investments - LAIF Funds - Park Development		64,153
Amounts to be Provided		1,285,723
Note Receivable-Enterprise Fund		1,085,000
Prepaid Expenses/Misc Receivables		185,484
Inventory		12,620
TOTAL CURRENT ASSETS	\$	11,745,690
 FIXED ASSETS-CAPITAL ASSETS		
Maintenance Equipment	\$	20,281
Vehicles		66,415
Structures & Improvements		26,166,703
Land & Buildings		30,018,861
TOTAL FIXED ASSETS	\$	56,272,260
TOTAL ASSETS	\$	68,017,950
 CURRENT LIABILITIES		
Accounts Payables/Accrued Payroll	\$	12,532
TOTAL CURRENT LIABILITIES	\$	12,532
 LONG TERM LIABILITIES		
EMWD Loan-Recycle Water Retrofit		2,665
Other Post-Employment Benefits		1,132,942
Accrued Vacation Payable		150,117
TOTAL LONG TERM LIABILITIES	\$	1,285,723
TOTAL LIABILITIES	\$	1,298,255
 EQUITY		
VWR General Fund Balance	\$	5,570,111
Capital Projects Fund Balance		5,447,862
Capital Assets Fund Balance		56,272,260
Revenues Over/(Under) Expenses-General Fund		(390,599)
Revenues Over/(Under) Expenses-Capital Projects		(179,940)
TOTAL EQUITY	\$	66,719,694
TOTAL LIABILITIES & FUND EQUITY	\$	68,017,950

Valley-Wide DISTRICT
Valley-Wide Recreation & Park District
P.O. Box 907, San Jacinto, CA 92582

Income Statement
Current Month
For the Period Ending March 31, 2019

	Month of March 2019		Year-To-Date	
	Actual	Percent	Actual	Percent
Revenues:				
Property Tax	\$ 0	0.0%	\$ 933,345	26.0%
V-W Special Assessment	0	0.0%	659,810	18.3%
Homeowners Tax Relief	0	0.0%	7,829	0.2%
Supplemental Tax	5,344	2.8%	29,507	0.8%
Program Fees	29,069	15.3%	205,450	5.7%
KAC Program	104,868	55.1%	494,231	13.7%
Aquatic Center/Pool	525	0.3%	169,616	4.7%
Simpson Center	24,626	12.9%	103,160	2.9%
Excursions	0	0.0%	0	0.0%
Graffiti Removal	3,165	1.7%	17,403	0.5%
Sponsors/Fundraising	0	0.0%	0	0.0%
Facility Rentals	11,771	6.2%	113,886	3.2%
Donations & Fund Raisers	1,150	0.6%	39,782	1.1%
Concessions	91	0.0%	321	0.0%
LMD Admin. Transfers	0	0.0%	780,882	21.7%
Miscellaneous	6,789	3.6%	32,205	0.9%
Invest Income	3,062	1.6%	8,436	0.2%
Total Revenues	\$ 190,460	100.0%	\$ 3,595,863	100.0%
Expenses:				
Salaries-Permanent	\$ 72,467	38.0%	\$ 619,233	17.2%
Salaries-Part-Time	55,938	29.4%	499,454	13.9%
Benefits/Payroll Taxes	43,808	23.0%	378,394	10.5%
Workers Comp Insurance	4,714	2.5%	35,731	1.0%
Contract Labor	15,968	8.4%	103,196	2.9%
Contract Services	47,140	24.8%	359,178	10.0%
Office Supplies/Misc.	1,397	0.7%	18,167	0.5%
Legal	1,947	1.0%	25,382	0.7%
District Audit	2,926	1.5%	8,232	0.2%
Printing/Advertising/Promo	1,407	0.7%	33,731	0.9%
Memberships/Dues	2,803	1.5%	14,523	0.4%
Travel/Gas-Diesel-Oil	2,491	1.3%	24,485	0.7%
Trips & Excursions	0	0.0%	0	0.0%
Concessions	0	0.0%	0	0.0%
Equipment Leases	682	0.4%	7,703	0.2%
Election Costs	0	0.0%	0	0.0%
Equipment Repair	717	0.4%	6,504	0.2%
Field Supplies	56,510	29.7%	458,179	12.7%
Utilities-Electric	7,130	3.7%	121,455	3.4%
Utilities-Water	2,574	1.4%	107,999	3.0%
Telephone	3,275	1.7%	30,846	0.9%
Equipment Outlay	10,567	5.5%	15,895	0.4%
Vehicles	0	0.0%	0	0.0%
Interest-COP Pmt	0	0.0%	0	0.0%
Principle-COP Pmt	0	0.0%	0	0.0%
Liability Insurance	0	0.0%	73,497	2.0%
KAC Program	60,861	32.0%	538,822	15.0%
Aquatic Center/Pool	18,984	10.0%	317,194	8.8%
Simpson Center	16,792	8.8%	158,944	4.4%
Graffiti Expenses	3,171	1.7%	29,718	0.8%
Subtotal	434,269	228.0%	3,986,462	110.9%
Total Expenses	434,269	228.0%	3,986,462	110.9%
Revenues Over/Under Expenses	\$ (243,809)	-128.0%	\$ (390,599)	-10.9%

Valley-Wide District
Valley-Wide Rec & Park District
P.O. Box 907, San Jacinto, CA 92582
Income Statement
Prior Year Compared To Current Actual
For the Period Ending March 31, 2019

	-----Month-----			-----Year-To-Date-----		
	Actual Mar-19	Actual Mar-18	Variance \$	Actual Y-T-D	Actual Prior Y-T-D	Variance \$
Revenues						
Property Taxes	0	0	0	933,345	906,055	27,290
Special Assessments	0	0	0	659,810	654,542	5,268
Homeowners Tax Relief	0	0	0	7,829	7,734	95
Supplemental Tax	5,344	5,333	11	29,507	20,760	8,747
Program Fees	29,069	31,503	(2,434)	205,450	213,631	(8,181)
KAC Program	104,868	71,665	33,203	494,231	523,884	(29,653)
Aquatic Center/Pool	525	815	(290)	169,616	166,792	2,824
Simpson Center	24,626	16,099	8,527	103,160	122,344	(19,184)
Excursions	0	0	0	0	0	0
Graffiti Removal	3,165	1,166	1,999	17,403	13,974	3,429
Sponsors/Fundraising	0	0	0	0	0	0
Facility Rentals	11,771	24,321	(12,550)	113,886	176,983	(63,097)
Donations	1,150	5,802	(4,652)	39,782	48,307	(8,525)
Concessions	91	80	11	321	450	(129)
LMD Admin. Transfers	0	0	0	780,882	739,650	41,232
Miscellaneous	6,789	440	6,349	32,205	6,013	26,192
Investment Inc.	3,062	2,084	978	8,436	6,462	1,974
Subtotal	190,460	159,308	31,152	3,595,863	3,607,581	(11,718)
Total Revenues	190,460	159,308	31,152	3,595,863	3,607,581	(11,718)
Expenses:						
Salaries-Permanent	72,467	52,683	19,784	619,233	521,814	97,419
Salaries-Part-Time	55,938	61,298	(5,360)	499,454	521,487	(22,033)
Benefits/Payroll Taxes	43,808	36,915	6,893	378,394	354,613	23,781
Workers Comp Insurance	4,714	3,744	970	35,731	35,198	533
Contract Labor	15,968	12,315	3,653	103,196	93,415	9,781
Contract Services	47,140	41,877	5,263	359,178	354,494	4,684
Office Supplies/Misc.	1,397	(1,495)	2,892	18,167	12,438	5,729
Legal	1,947	4,212	(2,265)	25,382	10,190	15,192
District Audit	2,926	2,317	609	8,232	10,042	(1,810)
Printing/Advertising/Promo	1,407	0	1,407	33,731	28,133	5,598
Memberships/Dues	2,803	5,138	(2,335)	14,523	13,648	875
Travel/Gas-Diesel-Oil	2,491	3,547	(1,056)	24,485	27,453	(2,968)
Trips & Excursions	0	0	0	0	0	0
Concessions	0	0	0	0	0	0
Equipment Leases	682	1,530	(848)	7,703	13,996	(6,293)
Election Costs	0	0	0	0	0	0
Equipment/Building Repair	717	497	220	6,504	13,332	(6,828)
Field Supplies	56,510	65,869	(9,359)	458,179	474,874	(16,695)
Utilities-Electric	7,130	14,848	(7,718)	121,455	129,849	(8,394)
Utilities-Water	2,574	7,319	(4,745)	107,999	127,476	(19,477)
Telephone	3,275	4,134	(859)	30,846	31,484	(638)
Equipment Outlay	10,567	17,350	(6,783)	15,895	56,409	(40,514)
Vehicles	0	0	0	0	0	0
Interest-COP Pmt	0	0	0	0	0	0
Principle-COP Pmt	0	0	0	0	0	0
Liability Insurance	0	0	0	73,497	61,121	12,376
KAC Program	60,861	64,214	(3,353)	538,822	605,676	(66,854)
Aquatic Center/Pool	18,984	18,327	657	317,194	311,695	5,499
Simpson Center	16,792	16,701	91	158,944	150,428	8,516
Graffiti Expenses	3,171	4,402	(1,231)	29,718	24,312	5,406
Subtotal	434,269	437,742	(3,473)	3,986,462	3,983,577	2,885
Total Expenses	434,269	437,742	(3,473)	3,986,462	3,983,577	2,885
Revenues Over/Under Exp	(243,809)	(278,434)	34,625	(390,599)	(375,996)	(14,603)

VALLEY-WIDE CAPITAL PROJECTS

Valley-Wide Rec. & Park District

P.O. Box 907, San Jacinto, CA 92582

Income Statement

Prior Year Compared To Current Actual

For the Period Ending March 31, 2019

	-----Month-----			-----Year-To-Date-----		
	Actual Mar-19	Actual Mar-18	Variance \$	Actual	Prior Y-T-D	Variance \$
REVENUES						
QUIMBY FEES	0	0	0	450,834	194,849	255,985
DONATIONS	0	10,000	(10,000)	0	30,859	(30,859)
INTEREST INCOME	514	510	4	5,479	4,967	512
TOTAL REVENUES	514	10,510	(9,996)	456,313	230,675	225,638
EXPENSES						
VALLE VISTA CC/PARK	2,979	0	2,979	10,514	1,956	8,558
SEARL YOUTH PARK	0	2,066	(2,066)	0	39,066	(39,066)
ADMIN BUILDING	0	0	0	5,610	0	5,610
REGIONAL PARK	0	0	0	6,696	0	6,696
SPORTS CENTER	0	0	0	0	2,223	(2,223)
MARIAN ASHLEY CC/PARK	0	0	0	9,664	0	9,664
DVL AQUATIC CENTER	0	0	0	0	10,983	(10,983)
DIAMOND VALLEY LK PK	3,466	483	2,983	226,967	53,018	173,949
JV EXCHANGE CLUB PARK	265,459	0	265,459	376,802	1,609	375,193
BILL GRAY PARK	0	40,900	(40,900)	0	75,682	(75,682)
WINCHESTER PARK	0	0	0	0	2,617	(2,617)
WIN. COMM CENTER	0	0	0	0	0	0
TOTAL EXPENSES	271,904	43,449	228,455	636,253	187,154	449,099
REV OVER/(UNDER) EXP	(271,390)	(32,939)	(238,451)	(179,940)	43,521	(223,461)

**ECHO HILLS-ENTERPISE FUND
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

BALANCE SHEET

March 31, 2019

ASSETS

Cash-Echo Hills Checking Account	\$	8,182
Cash-Imprest		100
Inventory		11,002
Deferred amounts from Pension		46,162
Receivable-Rec1		12,201
TOTAL CURRENT ASSETS		\$ 77,647

FIXED ASSETS

Land	\$	269,364
Equipment		60,733
Improvements		795,300
Accumulated Depreciation		(182,051)
TOTAL FIXED ASSETS		\$ 943,346

TOTAL ASSETS

\$1,020,994

LIABILITIES & FUND BALANCE

CURRENT LIABILITIES

Accrued Payroll	\$	5,541
Accounts Payable		169,802
GASB 68 Net Pension Liability		124,529
Deferred amounts from Pension		5,333
Sales Tax Payable		469
		305,673

LONG TERM LIABILITIES

Note Payable		\$1,085,000
--------------	--	-------------

TOTAL LIABILITIES

1,390,673

FUND BALANCE

Echo Hills Fund Balance	\$	(353,147)
Current Earnings/(Loss)	\$	(16,532) \$ (369,679)
		\$ (369,679)

TOTAL LIABILITIES AND FUND BALANCE

\$1,020,994

ECHO HILLS-ENTERPISE FUND
VALLEY-WIDE REC & PARK DISTRICT
P.O. Box 907, San Jacinto, CA 92582

Income Statement
Current Month and Prior Year Month
For period Ending March 31, 2019

	Actual	Actual		Actual	Actual	
	<u>Mar-19</u>	<u>Mar-18</u>	<u>Variance</u>	<u>Curr YTD</u>	<u>Prior YTD</u>	<u>Variance</u>
REVENUES						
GREEN FEES	19,236	21,454	(2,218)	141,145	166,971	(25,826)
CART RENTALS	6,001	6,317	(316)	43,850	46,758	(2,908)
GOLF TOURNAMENT	-	-	-	-	-	-
MISCELLEANOUS	-	-	-	-	-	-
MERCHANDISE/CONCESSION SALES-NET	<u>1,289</u>	<u>1,083</u>	<u>206</u>	<u>8,134</u>	<u>7,923</u>	<u>211</u>
TOTAL REVENUES	<u>26,526</u>	<u>28,854</u>	<u>(2,328)</u>	<u>193,129</u>	<u>221,652</u>	<u>(28,523)</u>
EXPENSES						
SALARIES-PERMANENT	-	2,020	(2,020)	-	25,301	(25,301)
SALARIES-PART-TIME	8,386	8,393	(7)	70,836	65,276	5,560
P/R TAX & BENEFIT	1,143	1,976	(833)	8,569	19,657	(11,088)
CONTRACT SERVICES	7,860	7,965	(105)	70,730	70,125	605
REC 1 FEES	685	784	(99)	5,080	5,935	(855)
SUPPLIES	35	156	(121)	1,208	2,339	(1,131)
EQUIPMENT MAINTENANCE	-	2,165	(2,165)	7,757	8,537	(780)
OPERATIONAL EXPENSES	1,314	3,097	(1,783)	31,677	20,188	11,489
INTEREST EXPENSES	-	-	-	-	-	-
UTILITIES	817	18	799	11,721	10,095	1,626
DEPRECIATION	-	-	-	-	-	-
TELEPHONE	<u>520</u>	<u>272</u>	<u>248</u>	<u>2,083</u>	<u>2,038</u>	<u>45</u>
TOTAL EXPENSES	<u>20,760</u>	<u>26,846</u>	<u>(6,086)</u>	<u>209,661</u>	<u>229,491</u>	<u>(19,830)</u>
NET INCOME/(LOSS)	<u>5,766</u>	<u>2,008</u>	<u>3,758</u>	<u>(16,532)</u>	<u>(7,839)</u>	<u>(8,693)</u>

**MENIFEE LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

**BALANCE SHEET
March 31, 2019**

ASSETS

Cash-Riverside County Account (Cash held by Riverside County Treasurer)	\$	52,133
Cash-Meniffee Checking Account (Cash in Bank of Hemet)		58,244
Cash-Meniffee Investment Account-Savings		632,737
Cash-Meniffee Investment Account-LAIF		315
REC1/Misc Receivables		11,711
TOTAL CURRENT ASSETS	\$	755,140
<u>TOTAL ASSETS</u>	\$	755,140

LIABILITIES & FUND BALANCE

LIABILITIES

Refundable Deposits	\$	4,300
Accounts Payable		1,185
TOTAL CURRENT LIABILITIES		5,485

FUND BALANCE

Meniffee Fund Balance (Cash Balance beg of year)	\$	1,167,551	
Current Earnings/(Loss)		(417,896)	\$
TOTAL LIABILITIES AND FUND BALANCE			749,655
	\$		755,140

MENIFEE LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582

Income Statement
Current Month and Prior Year Month
For period Ending March 31, 2019

	Actual <u>Mar-19</u>	Actual <u>Mar-18</u>	<u>Variance</u>	Actual <u>Curr YTD</u>	Actual <u>Prior YTD</u>	<u>Variance</u>
Revenues						
Special Assessments	-	-	-	1,159,702	1,111,748	47,954
Program Fees	13,964	17,040	(3,076)	74,248	78,533	(4,286)
Rental Income	579	460	119	5,859	14,854	(8,995)
Donations & Sponsors	-	154	(154)	192	353	(161)
Plan Check/Inspections	-	-	-	8,000	-	8,000
Annexation to LMD	-	6,850	(6,850)	-	6,850	(6,850)
Miscellaneous	-	-	-	1,640	68	1,572
Investment Income	428	298	130	1,305	1,385	(81)
Total Revenues	<u>14,970</u>	<u>24,802</u>	<u>(9,831)</u>	<u>1,250,945</u>	<u>1,213,791</u>	<u>37,154</u>
Expenditures						
Full Time Salaries	15,917	13,597	2,320	138,668	125,084	13,584
Part Time Salaries	12,253	11,327	926	107,507	95,486	12,021
Benefits/Payroll Taxes	10,067	8,090	1,977	83,496	75,040	8,456
Workers Comp	645	606	39	5,819	5,624	194
Contract Labor	11,376	9,971	1,405	40,765	40,768	(3)
Contract Services	55,920	55,211	709	483,314	470,754	12,561
Prof Assess Regional LMD	-	5,202	(5,202)	5,679	16,445	(10,766)
Administrative Transfers	-	-	-	173,955	166,762	7,193
Postage	-	-	-	-	58	(58)
Legal	781	277	503	7,999	18,992	(10,994)
Professional Audit	1,010	899	111	2,842	3,895	(1,053)
Memberships	-	-	-	977	1,024	(47)
Gas & Oil	289	421	(132)	3,115	2,952	163
Equipment Leases	100	123	(23)	855	986	(132)
Equipment Maintenance	31	-	31	1,132	1,011	121
Vehicle Maintenance	-	-	-	957	979	(22)
Supplies	4,315	8,429	(4,113)	31,356	30,941	414
Operational	18,001	40,142	(22,140)	225,712	194,810	30,902
Utilities-Electricity	4,100	3,887	213	34,232	33,559	672
Utilities-Water	3,991	9,093	(5,102)	173,368	161,721	11,647
Telephone/Cell/Internet	945	1,358	(414)	8,040	8,422	(383)
Structures/Improv/Equip	102	-	102	83,076	278,328	(195,252)
Interest-COP	23	183	(159)	363	1,581	(1,218)
Principle-COP	-	1,190	(1,190)	29,289	24,852	4,437
Insurance	-	-	-	25,327	23,628	1,699
Plan Checks	-	-	-	1,000	5,453	(4,453)
Total Expenditures	<u>139,866</u>	<u>170,006</u>	<u>(30,139)</u>	<u>1,668,841</u>	<u>1,789,156</u>	<u>(120,315)</u>
Revenues Over (Under) Expenses	<u>(124,896)</u>	<u>(145,204)</u>	<u>20,308</u>	<u>(417,896)</u>	<u>(575,365)</u>	<u>157,469</u>

**FRENCH VALLEY LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

**BALANCE SHEET
March 31, 2019**

ASSETS

Cash-Checking Account	39,005
Cash-Investment Account-Savings	3,396,476
Cash-Investment Account-LAIF	293,537
Cash-Imprest cash	30
REC1 Receivables	15,959
Misc. Receivables	22,875
TOTAL CURRENT ASSETS	<u>3,767,881</u>

TOTAL ASSETS

3,767,881

LIABILITIES & FUND BALANCE

Accounts Payable	1,288
Refundable Deposits	3,611
TOTAL CURRENT LIABILITIES	<u>4,899</u>

FUND BALANCE

French Valley Fund Balance (Cash Balance beg of year)	4,692,805	
Current Earnings/(Loss)	(929,823)	3,762,982
		<u>3,762,982</u>

TOTAL LIABILITIES AND FUND BALANCE

3,767,881

**FRENCH VALLEY LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

Income Statement
Current Month and Prior Year Month
For period Ending March 31, 2019

	Actual <u>Mar-19</u>	Actual <u>Mar-18</u>	<u>Variance</u>	Actual <u>Curr YTD</u>	Actual <u>Prior YTD</u>	<u>Variance</u>
Revenues						
Special Assessments	-	-	-	2,196,635	2,188,195	8,440
Program Fees	15,470	13,811	1,659	69,932	70,347	(415)
Rental Income	3,688	8,077	(4,388)	49,482	56,390	(6,908)
Donations & Sponsors	-	-	-	672	572	100
Plan Check/Inspections	24,000	-	24,000	24,000	9,000	15,000
Miscellaneous	160,900	-	160,900	312,922	242,481	70,441
Investment Income	403	479	(75)	7,044	5,599	1,446
Total Revenues	<u>204,461</u>	<u>22,367</u>	<u>182,095</u>	<u>2,660,687</u>	<u>2,572,584</u>	<u>88,103</u>
Expenditures						
Full Time Salaries	17,648	13,765	3,883	146,274	114,364	31,910
Part Time Salaries	7,986	9,112	(1,126)	76,155	69,935	6,220
Benefits/Payroll Taxes	7,585	5,310	2,275	61,117	45,640	15,477
Workers Comp	644	498	146	5,340	4,165	1,175
Contract Labor	8,382	4,963	3,419	35,814	28,529	7,285
Contract Services	141,313	140,327	986	1,246,990	1,235,541	11,449
Prof Assess Regional LMD	-	8,499	(8,499)	9,278	26,808	(17,530)
Administrative Transfers	-	-	-	329,495	328,229	1,266
Postage	-	-	-	2	4	(1)
Legal	-	-	-	22	278	(256)
Professional Audit	2,079	1,786	293	5,850	7,740	(1,890)
Memberships	-	-	-	2,011	2,015	(5)
Conferences	-	332	(332)	20	367	(347)
Gas & Oil	112	134	(22)	1,259	1,195	65
Equipment Leases	99	122	(23)	835	1,150	(315)
Vehicle Maintenance	-	-	-	775	770	5
Supplies	1,833	4,384	(2,551)	26,888	26,335	552
Operational	53,287	90,004	(36,717)	483,479	412,030	71,449
Utilities-Electricity	4,532	7,320	(2,788)	56,234	64,184	(7,950)
Utilities-Water	8,397	35,087	(26,690)	601,821	620,181	(18,360)
Telephone/Cell/Internet	659	659	-	5,813	5,009	804
Structures/Improv/Equip	65,509	-	65,509	421,596	57,985	363,610
Insurance	-	-	-	52,141	46,525	5,616
Plan Checks	16,460	-	16,460	21,300	10,863	10,437
Total Expenditures	<u>336,524</u>	<u>322,303</u>	<u>14,221</u>	<u>3,590,510</u>	<u>3,109,843</u>	<u>480,667</u>
Revenues Over (Under) Expenses	<u>(132,063)</u>	<u>(299,936)</u>	<u>167,873</u>	<u>(929,823)</u>	<u>(537,258)</u>	<u>(392,565)</u>

**FRENCH VALLEY COMMUNITY FACILITIES DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

**BALANCE SHEET
March 31, 2019**

<u>ASSETS</u>		
Cash-Checking Account (Cash in Bank of Hemet)		13,529
Cash-Investment Account-Savings		842,305
Misc. Receivables		-
TOTAL CURRENT ASSETS		<u>855,834</u>
<u>TOTAL ASSETS</u>		<u><u>855,834</u></u>
<u>LIABILITIES & FUND BALANCE</u>		
Accounts Payable		-
<u>FUND BALANCE</u>		
French Valley CFD Fund Balance (Cash Balance beg of ye	851,848	
Current Earnings/(Loss)	3,986	855,834
		<u>855,834</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>		<u><u>855,834</u></u>

**FRENCH VALLEY COMMUNITY FACILITIES DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

Income Statement
Current Month And Prior Year Month
For period Ending March 31, 2019

	Actual <u>Mar-19</u>	Actual <u>Mar-18</u>	<u>Variance</u>	Actual <u>Curr YTD</u>	Actual <u>Prior YTD</u>	<u>Variance</u>
Revenues						
Special Assessments	-	-	-	497,161	361,031	136,130
Plan Check/Inspections	22,000	-	22,000	28,000	6,000	22,000
Annexation to LMD	-	(2,500)	2,500	5,600	16,125	(10,525)
Investment Income	100	88	12	804	660	144
Total Revenues	<u>22,100</u>	<u>(2,412)</u>	<u>24,512</u>	<u>531,565</u>	<u>383,816</u>	<u>147,749</u>
Expenditures						
Contract Services	37,187	22,051	15,136	318,977	166,335	152,641
Prof Assess Regional LMD	-	5,173	(5,173)	2,993	10,694	(7,700)
Administrative Transfers	-	-	-	74,574	53,856	20,718
Postage	30	-	30	30	28	2
Legal	-	-	-	-	1,840	(1,840)
Professional Audit	332	95	237	934	412	522
Advertising	-	1,069	(1,069)	-	2,084	(2,084)
Memberships	-	-	-	321	137	184
Operational	1,880	1,964	(85)	24,178	11,969	12,209
Utilities-Electricity	1,262	1,692	(430)	13,876	3,658	10,218
Utilities-Water	1,251	2,574	(1,323)	63,985	27,653	36,332
Telephone/Cell/Internet	210	-	210	1,056	-	1,056
Insurance	-	-	-	8,320	3,167	5,154
Annexation to LMD	-	-	-	-	8,775	(8,775)
Plan Checks	11,780	-	11,780	18,335	13,890	4,445
Total Expenditures	<u>53,931</u>	<u>34,618</u>	<u>19,313</u>	<u>527,580</u>	<u>304,498</u>	<u>223,082</u>
Revenues Over (Under) Expenses	<u>(31,831)</u>	<u>(37,030)</u>	<u>5,199</u>	<u>3,986</u>	<u>79,318</u>	<u>(75,332)</u>

**MENIFEE NORTH LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

**BALANCE SHEET
March 31, 2019**

<u>ASSETS</u>		
Cash-Checking Account (Cash in Bank of Hemet)		52,689
Cash-Investment Account-Savings		640,938
Cash-Investment Account-LAIF		29,506
Misc Receivables		-
TOTAL CURRENT ASSETS		723,133
 <u>TOTAL ASSETS</u>		 723,133
 <u>LIABILITIES & FUND BALANCE</u>		
Accounts Payable		67
 <u>FUND BALANCE</u>		
Menifee North Fund Balance (Cash Balance beg of year)	\$ 1,031,087	
Current Earnings/(Loss)	(308,021)	723,066
		723,066
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>		 723,133

**MENIFEE NORTH LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

Income Statement
Current Month and Prior Year Month
For period Ending March 31, 2019

	Actual <u>Mar-19</u>	Actual <u>Mar-18</u>	<u>Variance</u>	Actual <u>Curr YTD</u>	Actual <u>Prior YTD</u>	<u>Variance</u>
Revenues						
Special Assessments	-	-	-	793,386	766,109	27,278
Plan Check/Inspections	12,000	-	12,000	12,000	6,000	6,000
Miscellaneous	2,269	2,223	47	19,190	16,464	2,725
Investment Income	<u>94</u>	<u>103</u>	<u>(9)</u>	<u>1,093</u>	<u>1,011</u>	<u>82</u>
Total Revenues	<u>14,363</u>	<u>2,326</u>	<u>12,037</u>	<u>825,669</u>	<u>789,584</u>	<u>36,085</u>
Expenditures						
Full Time Salaries	1,638	1,140	498	12,060	8,729	3,331
Benefits/Payroll Taxes	500	302	198	3,733	2,312	1,421
Workers Comp	34	12	21	211	96	114
Contract Services	49,932	49,782	150	449,239	448,041	1,198
Prof Assess Regional LMD	-	1,671	(1,671)	1,824	5,214	(3,390)
Administrative Transfers	-	-	-	119,008	114,916	4,092
Postage	-	33	(33)	-	141	(141)
Legal	10,680	49	10,631	12,414	5,844	6,569
Professional Audit	710	528	182	1,998	2,289	(291)
Memberships	-	-	-	687	597	89
Vehicle Maintenance	-	-	-	561	-	561
Operational	20,182	31,571	(11,389)	171,229	187,042	(15,813)
Utilities-Electricity	7,030	7,483	(453)	68,014	63,436	4,578
Utilities-Water	4,657	14,721	(10,064)	206,811	223,464	(16,653)
Structures/Improv/Equip	59,197	-	59,197	59,197	-	59,197
Insurance	-	-	-	17,806	13,787	4,019
Plan Checks	<u>5,630</u>	<u>-</u>	<u>5,630</u>	<u>8,900</u>	<u>10,490</u>	<u>(1,590)</u>
Total Expenditures	<u>160,191</u>	<u>107,292</u>	<u>52,898</u>	<u>1,133,690</u>	<u>1,086,399</u>	<u>47,290</u>
Revenues Over (Under) Expenses	<u>(145,827)</u>	<u>(104,966)</u>	<u>(40,861)</u>	<u>(308,021)</u>	<u>(296,815)</u>	<u>(11,205)</u>

**MENIFEE SOUTH LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

**BALANCE SHEET
March 31, 2019**

<u>ASSETS</u>	
Cash-Checking Account (Cash in Bank of Hemet)	33,385
Cash-Investment Account - Savings	2,151,799
Cash-Investment Account - LAIF	106,194
Property Tax/Misc Receivables	0
TOTAL CURRENT ASSETS	\$ 2,291,378
 <u>TOTAL ASSETS</u>	 \$ 2,291,378
 <u>LIABILITIES & FUND BALANCE</u>	
Accounts Payable	94
 <u>FUND BALANCE</u>	
Menifee South Fund Balance (Cash Balance beg of year)	\$ 2,451,884
Current Earnings/(Loss)	(160,600)
	\$ 2,291,284
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 \$ 2,291,378

MENIFEE SOUTH LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582

Income Statement
Current Month and Prior Year Month
For period Ending March 31, 2019

	Actual	Actual		Actual	Actual	
	<u>Mar-19</u>	<u>Mar-18</u>	<u>Variance</u>	<u>Curr YTD</u>	<u>Prior YTD</u>	<u>Variance</u>
Revenues						
Special Assessments	-	-	-	459,122	452,034	7,088
Plan Check/Inspections	-	-	-	-	12,000	(12,000)
Annexation to LMD	-	18,275	(18,275)	-	18,275	(18,275)
Investment Income	256	267	(12)	3,519	2,963	556
Total Revenues	<u>256</u>	<u>18,542</u>	<u>(18,287)</u>	<u>462,641</u>	<u>485,272</u>	<u>(22,631)</u>
Expenditures						
Full Time Salaries	2,130	1,436	695	15,330	10,984	4,345
Benefits/Payroll Taxes	633	380	252	4,631	2,913	1,718
Workers Comp	47	17	30	291	131	161
Contract Services	26,887	26,887	-	241,986	252,131	(10,145)
Prof Assess Regional LMD	-	3,341	(3,341)	3,648	10,543	(6,895)
Administrative Transfers	-	-	-	68,868	67,805	1,063
Legal	-	181	(181)	531	13,085	(12,555)
Professional Audit	387	346	41	1,089	1,499	(410)
Memberships	-	-	-	374	395	(20)
Vehicle Maintenance	-	-	-	561	-	561
Operational	4,108	16,113	(12,005)	121,497	70,638	50,858
Utilities-Electricity	732	945	(213)	8,187	8,620	(432)
Utilities-Water	2,046	6,242	(4,196)	141,155	155,974	(14,819)
Insurance	-	-	-	9,707	9,110	597
Plan Checks	-	255	(255)	5,385	3,825	1,560
Total Expenditures	<u>36,971</u>	<u>56,144</u>	<u>(19,173)</u>	<u>623,241</u>	<u>607,653</u>	<u>15,588</u>
Revenues Over (Under) Expenses	<u>(36,716)</u>	<u>(37,602)</u>	<u>886</u>	<u>(160,600)</u>	<u>(122,381)</u>	<u>(38,219)</u>

**WINCHESTER PARK LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

**BALANCE SHEET
March 31, 2019**

<u>ASSETS</u>	
Cash-Checking Account (Cash in Bank of Hemet)	51,128
Cash-Investment Account - Savings	57,475
TOTAL CURRENT ASSETS	<u>\$ 108,603</u>
<u>TOTAL ASSETS</u>	<u><u>\$ 108,603</u></u>
 <u>LIABILITIES & FUND BALANCE</u>	
Accounts Payable	17
 <u>FUND BALANCE</u>	
Winchester Park Fund Balance (Cash Balance beg of year) \$	86,552
Current Earnings/(Loss)	22,034
	<u>\$ 108,586</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u><u>\$ 108,603</u></u>

**WINCHESTER PARK LANDSCAPE MAINTENANCE DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

Income Statement
Current Month and Prior Year Month
For period Ending March 31, 2019

	<u>Actual</u> <u>Mar-19</u>	<u>Actual</u> <u>Mar-18</u>	<u>Variance</u>	<u>Actual</u> <u>Curr YTD</u>	<u>Actual</u> <u>Prior YTD</u>	<u>Variance</u>
Revenues						
Special Assessments	-	-	-	63,214	35,335	27,879
Plan Check/Inspections	-	-	-	6,000	6,000	-
Investment Income	<u>7</u>	<u>10</u>	<u>(3)</u>	<u>60</u>	<u>95</u>	<u>(35)</u>
Total Revenues	<u>7</u>	<u>10</u>	<u>(3)</u>	<u>69,274</u>	<u>41,430</u>	<u>27,844</u>
Expenditures						
Full Time Salaries	307	296	11	2,899	2,255	644
Benefits/Payroll Taxes	83	78	4	798	602	197
Workers Comp	8	4	4	71	34	37
Contract Services	1,049	379	670	10,786	3,411	7,375
Prof Assess Regional LMD	-	1,090	(1,090)	1,190	3,454	(2,264)
Administrative Transfers	-	-	-	9,482	5,300	4,182
Legal	-	-	-	714	-	714
Professional Audit	33	29	5	93	124	(30)
Memberships	-	-	-	32	11	21
Operational	233	278	(45)	7,711	2,346	5,365
Utilities-Electricity	83	35	48	579	262	316
Utilities-Water	46	199	(153)	9,453	5,620	3,832
Insurance	-	-	-	832	731	101
Plan Checks	<u>150</u>	<u>-</u>	<u>150</u>	<u>2,600</u>	<u>4,095</u>	<u>(1,495)</u>
Total Expenditures	<u>1,992</u>	<u>2,388</u>	<u>(395)</u>	<u>47,239</u>	<u>28,244</u>	<u>18,995</u>
Revenues Over (Under) Expenses	<u>(1,985)</u>	<u>(2,377)</u>	<u>392</u>	<u>22,034</u>	<u>13,186</u>	<u>8,849</u>

**WINCHESTER PARK COMMUNITY FACILITIES DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

**BALANCE SHEET
March 31, 2019**

<u>ASSETS</u>	
Cash-Checking Account (Cash in Bank of Hemet)	68,294
TOTAL CURRENT ASSETS	\$ 68,294
 <u>TOTAL ASSETS</u>	\$ 68,294
<u>LIABILITIES & FUND BALANCE</u>	
CURRENT LIABILITIES	
Accounts Payable	0
<u>FUND BALANCE</u>	
Winchester Park Fund Balance (Cash Balance beg of year) \$	84,667
Current Earnings/(Loss)	(16,373)
	\$ 68,294
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	\$ 68,294

**WINCHESTER PARK COMMUNITY FACILITIES DISTRICT
VALLEY-WIDE REC & PARK DISTRICT
P.O. BOX 907, SAN JACINTO, CA 92582**

Income Statement
Current Month and Prior Year Month
For period Ending March 31, 2019

	<u>Actual</u> <u>Mar-19</u>	<u>Actual</u> <u>Mar-18</u>	<u>Variance</u>	<u>Actual</u> <u>Curr YTD</u>	<u>Actual</u> <u>Prior YTD</u>	<u>Variance</u>
Revenues						
Special Assessments	-	-	-	17,892	-	17,892
Plan Check/Inspections	6,000	-	6,000	6,100	12,000	(5,900)
Annexation to LMD	<u>(4,038)</u>	-	<u>(4,038)</u>	<u>13,563</u>	-	<u>13,563</u>
Total Revenues	<u>1,963</u>	<u>-</u>	<u>1,963</u>	<u>37,554</u>	<u>12,000</u>	<u>25,554</u>
Expenditures						
Prof Assess Regional LMD	-	508	(508)	555	1,617	(1,062)
Administrative Transfers	-	-	-	2,684	-	2,684
Postage	-	-	-	-	68	(68)
Legal	910	-	910	6,976	6,010	965
Professional Audit	22	-	22	62	-	62
Advertising	-	-	-	2,057	4,504	(2,446)
Memberships	-	-	-	21	21	-
Operational	-	-	-	3,363	-	3,363
Insurance	-	-	-	555	-	555
Annexation to LMD	-	-	-	33,775	44,050	(10,275)
Plan Checks	<u>(4,285)</u>	-	<u>(4,285)</u>	<u>3,880</u>	<u>14,495</u>	<u>(10,615)</u>
Total Expenditures	<u>(3,353)</u>	<u>508</u>	<u>(3,861)</u>	<u>53,928</u>	<u>70,765</u>	<u>(16,837)</u>
Revenues Over (Under) Expenses	<u>5,315</u>	<u>(508)</u>	<u>5,824</u>	<u>(16,373)</u>	<u>(58,765)</u>	<u>42,391</u>

CONSENT CALENDAR

ITEM No. 12.01

THIS PAGE INTENTIONALLY LEFT BLANK



March 18, 2019

REGULAR MEETING OF THE BOARD OF DIRECTORS

MINUTES

1. CALL TO ORDER

- 1.01.** The meeting of the Board of Directors of Valley-Wide Recreation and Park District was called to order at 5:30 p.m. March 18, 2019 at the District Office, 901 W. Esplanade Avenue, San Jacinto California, by President Nick Schouten

2. PLEDGE OF ALLEGIANCE

- 2.01.** The Pledge of Allegiance was led by President Schouten

3. INVOCATION

- 3.01.** The invocation was led by President Schouten

4. ROLL CALL

BOARD PRSENT: Nick Schouten, Jan Bissell, Steve Simpson, Noah Rau

BOARD ABSENT: John Bragg

STAFF: Dean Wetter, Gustavo Bermeo, James Salvador, Kirk Summers, Craig Shultz, Calen Daniel, Rene Gonzales, Gabe Felipe, Joe Escarsega, Shauna Mercer

OTHERS PRESENT: Howard Tounget, Arlene Wozniak, Russ Lane, San Jacinto Sheriff Deputy

5. AGENDA APPROVAL

- 5.01.** **On a motion by Director Bissell, seconded by Director Simpson** the Board approved the agenda

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

6. RECOGNITION, PROCLAMATION

- 6.01. General Manager Dean Wetter recognized City of Hemet Community Development Director, Deanna Elliano, for her positive involvement with, and for, the community. Mr. Wetter also voiced his great appreciation for her partnership with Valley-Wide Recreation projects at Diamond Valley Lake Park.

7. PUBLIC COMMENTS – NON AGENDA ITEMS

- 7.01. Arlene Wozniak voiced her concerns and discontent with landscaping surrounding the French Valley Morning Star Ranch after the turf removal and recycled water retrofit. She also requested more activity of landscape maintenance.

8. BOARD COMMENTS

- 8.01. Director Bissell stated that “The Weekend” went extremely well and had great attendance, and that he appreciated what the Friends of Valley-Wide do for Valley-Wide.

Director Simpson asked if staff would provide an update at next Board meeting regarding the landscaping issue brought up in Ms. Wozniak’s public comment.

Director Rau also asked if Inspectors would do a drive-by of Morning Star Ranch and see if it is up to Valley-Wide standards. He also stated that he attended “The Weekend” for the first time and enjoyed it very much, and congratulated everyone involved.

9. VALLEY-WIDE CLEARING ACCOUNTS CHECK LIST

- 9.01. **On a motion by Director Simpson, seconded by Director Bissell** the Board approved the clearing accounts check list for February 2019: 99578 – 99952; EFT020619, EFT020819, EFT021519, EFT022219, EFT022619

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

10. FINANCIAL STATEMENTS FOR FEBRUARY 2019 – Received and Filed

11. PRESENTATION

- 11.01. Rene Gonzales, Recreation Supervisor, provided a brief introduction about him and informed the Board he’s been with Valley-Wide for 10 years. He also introduced the Sport Center team in attendance. Mr. Gonzales gave an update of operations and programs provided through Regional Park/Sport Center.

12. CONSENT CALENDAR

- 12.01. Approval of Minutes for the Regular Meeting of February 19, 2019

On a motion by Director Rau, seconded by Director Bissell the Board approved the Consent Calendar

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

13. CONSENT ITEMS HELD OVER

- 13.01. None

14. PUBLIC HEARING

- 14.01. No Public Hearing

15. ACTION ITEMS

15.01. Resolution Amending District Policy 7030

- **On a motion by Director Bissell, seconded by Director Rau** the Board adopted Resolution No. 1076-19 – A resolution of the Board of Directors of Valley-Wide Recreation and Park District amending the District's Facilities Development Policies and Procedures Manual, Policy 7030: Naming of District Facilities, changing guidelines for naming considerations

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

15.02. Notice of Completion – Butterfield Park, Sheffield Park, Benton Road and Pourroy Road Recycled Water Retrofit Project

- **On a motion by Director Rau, seconded by Director Bissell** the Board approved to:
- Accept the work constructed by Adame Landscape, Inc. for the Butterfield Park, Sheffield Park, Benton Road and Pourroy Road Recycled Water Retrofit Project; and
 - Accept the Notice of Completion (NOC) and authorize the District Clerk to file the NOC with the Riverside County Recorder's Office

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

15.03. Notice of Completion – Diamond Valley Lake Community Park Dedication Wall and Pickleball Court Improvements Project

- **On a motion by Director Simpson, seconded by Director Rau** the Board approved to:
- Accept the work constructed by Adame Landscape, Inc. for the Diamond Valley Lake Community Park Dedication Wall and Pickleball Court Improvements Project; and
 - Accept the Notice of Completion (NOC) and authorize the District Clerk to file the NOC with the Riverside County Recorder's Office

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

15.04. Officer Lesley Zerebny First Responders Memorial – Next Design Phase

- **On a motion by Director Rau, seconded by Director Bissell** the Board approved Rendering "B", with the exception of Board requests to remove script markings and "Officer Lesley Zerebny First Responders Memorial" from the Front (East View) of the wall, but retaining "Officer Lesley Zerebny First Responders Memorial" on the Back (West View)

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

15.05. Award Professional Services to GreenPlay, LLC

- **On a motion by Director Rau, seconded by Director Bissell** the Board authorized the General Manager to execute a Professional Services Agreement between Valley-Wide Recreation and Park District and GreenPlay, LLC, in the amount of \$119,999.00, for the preparation of the District's 2020 Master Plan and Cost Recovery, Resource Allocation, and Revenue Enhancement Study

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

15.06. Endorsement of Assembly Bill (AB) 510

- **On a motion by Director Simpson, seconded by Director Rau** the Board voted to support AB 510 and authorized the General Manager to send a Letter of Support to the California State Assembly

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

15.07. Resolution Supporting Board Directors Conference Attendance

- **On a motion by Director Bissell, seconded by Director Simpson** the Board adopted Resolution No. 1077-19 – A Resolution of the Board of Directors of Valley-Wide Recreation and Park District supporting the attendance of conferences of Nick Schouten, Jan Bissell, and Noah Rau

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

15.08. Resolution Supporting SDARC Board of Directors Nomination

- **On a motion by Director Rau, seconded by Director Bissell** the Board adopted Resolution No. 1078-19 – A Resolution of the Board of Directors of Valley-Wide Recreation and Park District supporting the nomination of Dean Wetter as Board Member to the Special Districts Association of Riverside County Board of Directors

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

15.09. California Special District Association (CSDA) Election or Endorsement

- **On a motion by Director Schouten, seconded by Director Rau** the Board voted to endorse Hesperia RPD General Manager for the CSDA Board of Directors, Seat B

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

16. ITEMS FOR BOARD INFORMATION, DISCUSSION, DIRECTION

16.01. Marketing on District Vehicles Discussion, per Director Bragg

- The Board discussed the idea of marking District with the Valley-Wide logo
 - President Schouten stated that District vehicles are already marked as government vehicles with exempt plates, and also said not marking District vehicles has been implemented since the 1970's.
 - Director Bissell said he agreed and stated the decision should be left up to the General Manager's discretion.
 - Director Rau also agreed and said this is an operational decision and would like to leave it up to management.

*Public Comment: Howard Tounget voiced his desire to see District vehicles marked with Valley-Wide on them. He mentioned a few local municipalities that practice marking

vehicles. Mr. Tounget said it would help him a great deal if District vehicles had emblems on their doors and required them to park in driveways or on the street, so he can identify them.*

On a motion by Director Bissell, seconded by Director Simpson the Board voted to continue to leave the decision of marking District vehicles to the General Manager

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Simpson, Rau

Noes: None

Absent: Bragg

Abstain: None

16.02. General Manager's Report

- Mr. Wetter provided a brief recap of the DVL Pickleball Dedication event where there were an estimate of 50 pickleballers in attendance and the District receiving an Assembly Certificate of Recognition from State Assemblywoman Melendez's office
- Mr. Wetter updated the Board on the District's efforts of establishing an MOU between Valley-Wide and Riverside County for preparation of the 2020 Master Plan

16.03. Report from Board of Directors Ad Hoc Committees – President Schouten requested a list of all Ad Hoc Committees with which Directors is on each

17. EXECUTIVE SESSION

The Board entered executive session at 6:13 p.m. regarding the items below and closed executive session, reopening the meeting, at 7:06 p.m. with no reportable action

17.01. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Government Code section 54956.9(d)(1)

Name of case: (1 case; 5:16-cv-00088 JGB (KKx) Carol Tounget v. Valley-Wide Recreation and Park District)

17.02. CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION

Significant Exposure to Litigation pursuant to Government Code section 54956.9(d)(2):
1 Case

18. ADJOURNMENT

On a motion by Director Simpson, seconded by Director Bissell the Board voted to adjourn the meeting at 7:06 p.m.

Minutes Approved this 15th day of April, 2019

Nick Schouten, Board President

James Salvador, Clerk of the Board

CONSENT CALENDAR

ITEM No. 12.02

THIS PAGE INTENTIONALLY LEFT BLANK



April 1, 2019

SPECIAL MEETING OF THE BOARD OF DIRECTORS

MINUTES

1. CALL TO ORDER

1.01. The Special Meeting of the Board of Directors of Valley-Wide Recreation and Park District was called to order at 4:30 p.m. April 1, 2019 at the District Office, 901 W. Esplanade Avenue, San Jacinto California, by President Nick Schouten

2. PLEDGE OF ALLEGIANCE

2.01. The Pledge of Allegiance was led by President Schouten

3. INVOCATION

3.01. No invocation was conducted

4. ROLL CALL

BOARD PRSENT: Nick Schouten, Jan Bissell, Noah Rau

BOARD ABSENT: John Bragg, Noah Rau

STAFF: Gustavo Bermeo, James Salvador, Craig Shultz, Calen Daniel

5. AGENDA APPROVAL

5.01. **On a motion by Director Bissell, seconded by Director Rau** the Board approved the agenda

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Rau

Noes: None

Absent: Bragg, Simpson

Abstain: None

6. RECOGNITION, PROCLAMATION

6.01. None

7. PUBLIC COMMENTS – NON AGENDA ITEMS

7.01. There were no Public Comments

8. BOARD COMMENTS

8.01. Director Bissell reminded the Board members present that Opening Day Ceremonies for Youth Baseball and Softball was on April 6, 2019 at Diamond Valley Lake Park

9. VALLEY-WIDE CLEARING ACCOUNTS CHECK LIST

9.01. None

10. FINANCIAL STATEMENTS

10.01. None

11. PRESENTATION

11.01. None

12. CONSENT CALENDAR

12.01. None

13. CONSENT ITEMS HELD OVER

14. PUBLIC HEARING

14.01. No Public Hearing

15. ACTION ITEMS

15.01. Naming of Sport Center Facility

The Board discussed (re)naming the Valley-Wide Sport Center and Director Bissell voiced the idea of (re)naming it to “Michael Paul Sport Center”.

Director Schouten voiced the idea to retain “Valley-Wide Sport Center” on the exterior of the building and adding “Michael Paul Gymnasium” below it.

- **On a motion by Director Bissell, seconded by Director Rau** the Board voted to retain “Valley-Wide Sport Center” on the building and add “Michael Paul Gymnasium” below it

Motion carried by the following roll call vote:

Ayes: Schouten, Bissell, Rau

Noes: None

Absent: Bragg, Simpson

Abstain: None

16. ITEMS FOR BOARD INFORMATION, DISCUSSION, DIRECTION

16.01. General Manager's Report – None

16.02. Report from Board of Directors Ad Hoc Committees – None

17. EXECUTIVE SESSION

17.01. None

18. ADJOURNMENT

On a motion by Director Simpson, seconded by Director Bissell the Board voted to adjourn the meeting at 4:38 p.m.

Minutes Approved this 15th day of April, 2019

Nick Schouten, Board President

James Salvador, Clerk of the Board

THIS PAGE INTENTIONALLY LEFT BLANK

PUBLIC HEARING
ITEM 14.01

THIS PAGE INTENTIONALLY LEFT BLANK

RESOLUTION NO. 1079-19

A RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY-WIDE RECREATION AND PARK DISTRICT, ESTABLISHING THE FORMATION OF A COMMUNITY FACILITIES DISTRICT

VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)

WHEREAS, on February 19 2019, this Board of Directors of the Valley-Wide Recreation and Park District (the “Board”) adopted Resolution No. 1075-19 entitled “A Resolution of the Board of Directors of Valley-Wide Recreation and Park District, Declaring its Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes” (the “Resolution of Intention”), stating its intention to form the Valley-Wide Recreation and Park District Winchester Community Facilities District Zone 16 (Aspen Pointe) (the “District”), pursuant to the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the “Act”); and

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the District and stating the services to be provided, the estimated cost of providing such services, and the rate and method of apportionment of the special tax to be levied within the District to pay for the services, is on file with the Clerk of the Board (the “Clerk”) and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, under the Resolution of Intention, the General Manager was directed to make, or cause to be made, and file with the Clerk a report (the “Report”) in writing, presenting the services to be provided and an estimate of the reasonable cost of providing the services. The Report was prepared and submitted to the Clerk prior to the public hearing described below; and

WHEREAS, the Resolution of Intention called for a public hearing pertaining to the formation of the District and the levy of said special tax to be held on Monday, April 19, 2019, at 5:30 p.m. or as soon thereafter as the matter may be heard, at the meeting place of the Board; and

WHEREAS, under the Resolution of Intention, the Clerk was directed to cause notice of said public hearing to be given by publication one time in a newspaper published in the area of the District, and the Clerk caused the publication of such notice at least seven (7) days before the date set for said public hearing; and

WHEREAS, on this date, this Board held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the District; and

WHEREAS, at the public hearing all interested persons desiring to be heard on all matters pertaining to the formation of the District, the services to be provided therein and the levy of such special tax were heard and a full and fair public hearing was held; and

WHEREAS, written protests with respect to the formation of the District, the furnishing of specified types of services and the rate and method of apportionment of the special taxes have not been filed with the Clerk by fifty percent (50%) or more of the registered voters residing within the territory of the District or property owners of one-half (1/2) or more of the area of land within the District and not exempt from the proposed special taxes; and

WHEREAS, the special tax proposed to be levied in the District to pay for the proposed services has not been eliminated by protest by fifty percent (50%) or more of the registered voters residing within the territory of the District or the owners of one-half (1/2) or more of the area of land within the District and not exempt from the special taxes.

NOW, THEREFORE, the Board of Directors of the Valley-Wide Recreation and Park District, DOES HEREBY RESOLVE as follows:

1. The foregoing recitals are true and correct.
2. The proposed special tax to be levied within the District has not been precluded by majority protest pursuant to Section 53324 of the Act.
3. All prior proceedings taken by the Board in connection with the establishment of the District and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the requirements of the Act. The Board has

heretofore adopted Local Goals and Policies for Community Facilities Districts, and the Board hereby finds and determines that the District is in conformity with said goals and policies.

4. The community facilities district designated as the “Valley-Wide Recreation and Park District, Winchester Community Facilities District Zone 16 (Aspen Pointe)” is hereby established pursuant to the Act.

5. The District Report is hereby approved.

6. The boundaries of the District, as set forth in the map entitled "Map of Proposed Boundaries Valley-Wide Recreation and Park District, Winchester Community Facilities District Zone 16 (Aspen Pointe), County of Riverside, State of California" heretofore recorded in the Riverside County Recorder’s Office on February 27, 2019, in Book 83 at Page 56 of Maps of Assessment and Community Facilities Districts, are hereby approved, are incorporated herein by reference and shall be the boundaries of the District.

7. The type of public services proposed to be financed by the District and pursuant to the Act shall consist of those items shown in Exhibit A hereto and by this reference incorporated herein (the “Services”). It is hereby found and determined that the Services are necessary to meet the increased demands as the result of development occurring in the District.

8. Except to the extent that funds are otherwise available to the District to pay for the Services, a special tax sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the District, will be levied annually within the District pursuant to the Rate and Method of Apportionment, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as the Board or its designee shall determine, including direct billing of the affected landowners.

9. The Rate and Method of Apportionment of the special tax among the parcels of real property within the District, in sufficient detail to allow each landowner within the District to estimate the maximum amount such owner will have to pay, is shown in Exhibit B attached hereto and hereby incorporated herein.

10. The General Manager of Valley-Wide Recreation and Park District 901 W. Esplanade Avenue, San Jacinto, California 92581, telephone number (951) 654-1505, is the officer of the District who will be responsible for preparing annually a current roll of the levy of the special tax obligations by assessor's parcel number and who will be responsible for estimating future levies of the Special Tax.

11. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the District and this lien shall continue in force and effect until the collection of the special tax by the District ceases.

12. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the District is hereby preliminarily established at an amount equal to \$1,000,000 annually and such appropriations limit shall be submitted to the voters of the District as hereafter provided. The proposition establishing such annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act and the California Constitution.

13. Pursuant to the provisions of the Act, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the District at an election, the time, place and conditions of which election shall be as specified by a separate resolution of this Board.

14. This Resolution shall take effect upon its adoption.

APPROVED AND ADOPTED this 15th day of April, 2019.

James Salvador, Clerk of the Board

STATE OF CALIFORNIA)

COUNTY OF RIVERSIDE) ss.

VALLEY-WIDE RECREATION AND PARK DISTRICT)

I, James Salvador, Clerk of the Board of the Valley-Wide Recreation and Park District, County of Riverside, State of California do hereby certify that the foregoing Resolution No. 1079-19 was adopted by the Board of Directors of Valley-Wide Recreation and Park District at a regular meeting of said Board of Directors held on the 15th day of April, 2019, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINED: _____

James Salvador, Clerk of the Board

EXHIBIT A

VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)

DESCRIPTION OF SERVICES TO BE FINANCED BY THE DISTRICT

It is intended that the Community Facilities District will be eligible to fund all or a portion of the costs of construction, operation, maintenance and servicing of parks, landscaping and appurtenant facilities within or adjacent to the Community Facilities District.

The Community Facilities District may fund any of the following related to the maintenance of the services described above: obtaining, reconstructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by Valley-Wide Recreation and Park District, either with its own employees or by contract with third parties, or any combination thereof. The Community Facilities District may also fund administrative fees of Valley-Wide Recreation and Park District related to the Community Facilities District.

EXHIBIT B

VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

**Valley-Wide Recreation and Park District
Winchester Community Facilities District Zone 16
(Aspen Pointe)
Tract Number 30809**

Special Tax Report

April 2019

Prepared by



For and on behalf of the Valley-Wide Recreation and Park District

Main Office

32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516 Fax: 951.296.1998

Regional Office

870 Market Street, Suite 1223
San Francisco, CA 94102
Toll free: 800.434.8349 Fax: 415.391.8439

TABLE OF CONTENTS

INTRODUCTION	1
DESCRIPTION OF SERVICES	2
BOUNDARIES OF DISTRICT	3
COST ESTIMATE	4
Initial Maximum Amount Proposed to be Expended	4
Anticipated Maximum Special Tax Revenue	4
RATE AND METHOD OF APPORTIONMENT	5
Term of Special Tax	5
Manner of Collection	5
APPENDICES	6
APPENDIX A – BOUNDARY MAP	A
APPENDIX B – MAINTENANCE EXHIBIT	B
APPENDIX C – RATE AND METHOD OF APPORTIONMENT	C

INTRODUCTION

The Board of Directors of the Valley-Wide Recreation and Park District (the "Board") did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the "Act"), on February 19, 2019, adopt a resolution entitled the Resolution of the Board of Directors of Valley-Wide Recreation and Park District, Declaring Its Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes (the "Resolution of Intention"). In the Resolution of Intention, the Board directed that a Community Facilities District Report (the "Report") be prepared for the proposed Valley-Wide Recreation and Park District, Winchester Community Facilities District Zone 16 (Aspen Pointe) (the "District").

In the Resolution of Intention, the Board expressly ordered the preparation of a written Report for the District containing the following:

1. A brief description of the services to be funded by the District; and
2. An estimate of the fair and reasonable initial annual cost of providing the services, including the incidental expenses in connection therewith, any Valley-Wide Recreation and Park District administration costs and all other related costs.

For particulars, reference is made to the Resolution of Intention for the District, as previously adopted on February 19, 2019, by the Board.

NOW, THEREFORE, the General Manager of the Valley-Wide Recreation and Park District, the appointed responsible officer directed to prepare the Report or cause the Report to be prepared pursuant to the provisions of the Act, does hereby submit this Report containing the following information:

-) **DESCRIPTION OF SERVICES.** A description of the services that the Board has determined to be eligible to be funded by the District.
-) **BOUNDARIES OF THE DISTRICT.** The proposed boundaries of the District are those properties and parcels on which special taxes may be levied to pay for the costs and expenses of the services.
-) **COST ESTIMATE.** The initial maximum cost estimate for the District services and the anticipated initial maximum special tax revenue.
-) **RATE AND METHOD OF APPORTIONMENT.** The Rate and Method of Apportionment of Special Tax which was included in the Resolution of Intention and approved by the Board.

DESCRIPTION OF SERVICES

It is intended that the District will be eligible to fund all or a portion of the costs of operation, maintenance and servicing of parks, landscaping and appurtenant facilities within or adjacent to the District.

The District may fund any of the following related to the maintenance of the services described above: obtaining, reconstructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by Valley-Wide Recreation and Park District, either with its own employees or by contract with third parties, or any combination thereof. The District may also fund administrative fees of Valley-Wide Recreation and Park District related to the District.

BOUNDARIES OF DISTRICT

The proposed boundaries of the District are those parcels in which special taxes may be levied and collected to pay for the costs and expenses of the District services. The proposed boundaries of the District are identified on the map of the District recorded on February 27, 2019, in Book 83 at Page 56 of Maps of Assessment and Community Facilities Districts in the office of the County Recorder for the County of Riverside. The District map is on file with the Clerk of the Board, to which reference is hereby made and a reduced copy of such map is set forth in Appendix A of this Report.

COST ESTIMATE

Initial Maximum Amount Proposed to be Expended

The annual budget presented below represents the initial maximum costs for providing the District services.

District Costs	2019/20 Maximum Amount
District Services Costs	\$63,972.48
District Administration Costs/Repairs & Contingency	17,330.52
Total District Costs	\$81,303.00

Anticipated Maximum Special Tax Revenue

The initial maximum special tax rates are set forth in the Rate and Method of Apportionment for the District. Based upon anticipated development, the anticipated initial maximum special tax revenue is as follows:

Property Type	2019/20 Maximum Special Tax Rate	Total Anticipated District Maximum Special Tax Revenues
Residential Property	\$661.00 per Residential Dwelling Unit	\$81,303.00
Non-Residential Property	0.00 per Assessor's Parcel	0.00
Undeveloped Property	0.00 per Assessor's Parcel	0.00
Total		\$81,303.00

RATE AND METHOD OF APPORTIONMENT

All of the property located within the District, unless exempted by law or by the Rate and Method of Apportionment, shall be taxed for the purpose of providing necessary services for the District. Pursuant to Section 53325.3 of the Act, the tax imposed "is a special tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property." The special tax "may be based on benefit received by parcels of real property, the cost of making facilities or authorized services available to each parcel, or other reasonable basis as determined by the legislative body," although the special tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.

As shown in Appendix C, the adopted Rate and Method of Apportionment provides information sufficient to allow each property owner within the District to estimate the maximum special tax that he or she will be required to pay.

Term of Special Tax

The District special tax shall be levied as long as necessary to meet the annual special tax requirement.

Manner of Collection

The annual special tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the District, may directly bill the special tax, and may collect special taxes at a different time or in a different manner as necessary to meet its financial obligations.

APPENDICES

Boundary Map	A
Maintenance Exhibit	B
Rate and Method of Apportionment	C

APPENDIX A – BOUNDARY MAP

The boundary map for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this Report.

PROPOSED BOUNDARIES OF WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16 (ASPEN POINTE)

VALLEY-WIDE RECREATION AND PARK DISTRICT
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF DIRECTORS THIS 19 DAY OF February 2019

Jan Sch
CLERK OF THE BOARD OF DIRECTORS
VALLEY-WIDE RECREATION AND PARK DISTRICT
RIVERSIDE COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16 (ASPEN POINTE) VALLEY-WIDE RECREATION AND PARK DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE VALLEY-WIDE RECREATION AND PARK DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 19 DAY OF February, 2019 BY ITS RESOLUTION NO. 19-15-11

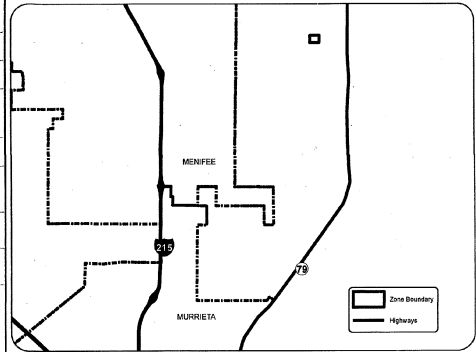
Jan Sch
CLERK OF THE BOARD OF DIRECTORS
VALLEY-WIDE RECREATION AND PARK DISTRICT
RIVERSIDE COUNTY, CALIFORNIA

FILED THIS 21 DAY OF March 2019 AT THE HOUR OF 10:00 O'CLOCK AM IN BOOK 93 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 512 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA. Fee: \$9.00

Wanda
COUNTY RECORDER
COUNTY OF RIVERSIDE, CALIFORNIA

Instrument 100: 2019-0064416

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

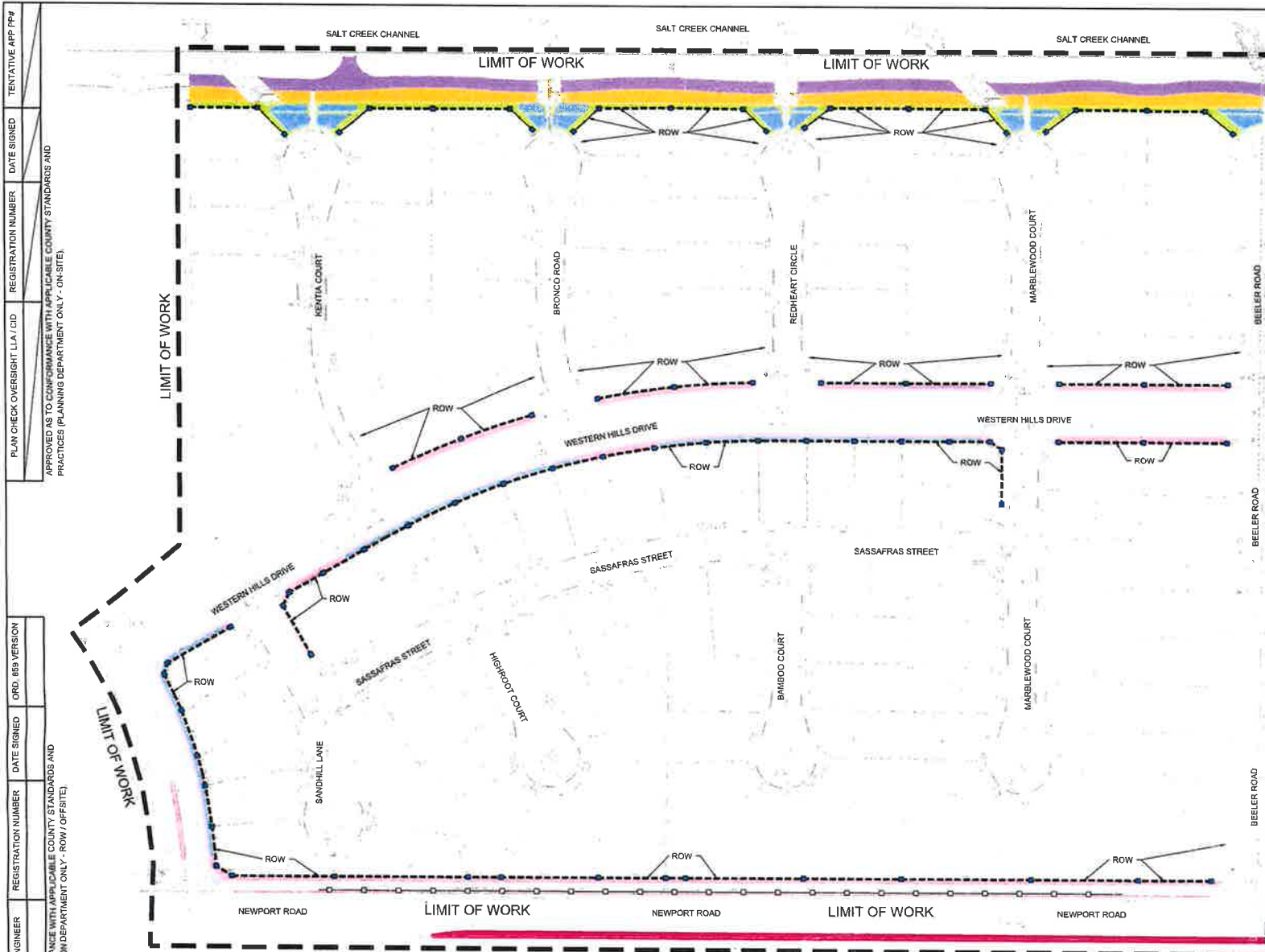


Source: Riverside County GIS
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California VI FIPS 0408 Feet



APPENDIX B – MAINTENANCE EXHIBIT

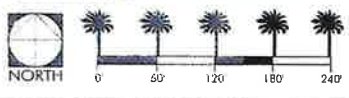
The following page shows the approved maintenance exhibit for the District.



- LEGEND & QUANTITIES**
- RIGHT OF WAY
 - TOTAL VALLEY-WIDE MAINTAINED LANDSCAPE AREA = 81,693 SF
 - LIMIT OF WORK
 - WALL AND FENCE
 - PERIMETER BLOCK WALL (VWRPD TO MAINTAIN FACE OF WALLS ONLY) 4,552 LF
 - EXISTING PERIMETER BLOCK PLASTER (VWRPD TO MAINTAIN FACE OF PLASTER ONLY) 78 PILASTERS
 - PERIMETER IRON FENCE (VWRPD TO MAINTAIN FACE OF FENCE ONLY) 388 LF
 - WHITE 3-RAIL P.V.C. SPLIT RAIL TRAIL FENCE - TO BE MAINTAINED BY VALLEY-WIDE 1,014 LF

- QUANTITIES**
- LANDSCAPE AREA TO BE MAINTAINED BY VALLEY-WIDE 32,879 SF
 - BASIN BOTTOM AREA TO BE MAINTAINED BY VALLEY-WIDE 2,412 SF
 - SIDEWALK AREA - COUNTY MAINTAINED 25,143 SF
 - DIG TRAIL - TO BE MAINTAINED BY VALLEY-WIDE 13,682 SF
 - OFFSITE BASIN BOTTOM - TO BE MAINTAINED BY VALLEY-WIDE 6,378 SF
 - OFFSITE SALT CREEK DECOMPOSED GRANITE TRAIL - TO BE MAINTAINED BY VALLEY-WIDE 10,067 SF
 - OFFSITE SALT CREEK LANDSCAPE AREA - TO BE MAINTAINED BY VALLEY-WIDE 18,312 SF
 - OFFSITE SALT CREEK SLOPES - TO BE MAINTAINED BY VALLEY-WIDE 15,224 SF
 - OFFSITE DAMEN/GONKY PONY MEDIUM - TO BE MAINTAINED BY VALLEY-WIDE 11,912 SF

- NOTES**
- MASONRY WALLS SHALL BE INSTALLED IN ALL CONDITIONS WHERE FACING THE STREET. REFER TO LEGEND ABOVE FOR TYPE.
 - MAINTENANCE EXHIBIT ONLY REFLECTS AREAS OF MAINTENANCE WITHIN TRACT 2089 THAT WILL BE IMPROVED BY D.R. HORTON. ADDITIONAL AREAS MAY REQUIRE LANDSCAPE AND WILL BE ADDRESSED WITH APPLICABLE OWNER/APPLICANT.
 - IT IS UNDERSTOOD THAT VALLEY-WIDE WILL MAINTAIN ALL WATER QUALITY BASINS, INCLUDING BUT NOT LIMITED TO, DRAINS, ROCK, COBBLE, SOIL MEDIA AND FILTER FABRIC. VALLEY-WIDE WILL MAINTAIN IRRIGATION AND MESIC RIPARIAN GRASSES WITHIN WO BASINS.



Dean Wetter 12/7/18
Date:

TENTATIVE APP. PM	DATE SIGNED	REGISTRATION NUMBER	PLAN CHECK OVERSIGHT LIA / CID	ORD. 869 VERSION	DATE SIGNED	REGISTRATION NUMBER	PLAN CHECK OVERSIGHT ENGINEER
APPROVED AS TO CONFORMANCE WITH APPLICABLE COUNTY STANDARDS AND PRACTICES (PLANNING DEPARTMENT ONLY - ON-SITE)				APPROVED AS TO CONFORMANCE WITH APPLICABLE COUNTY STANDARDS AND PRACTICES (TRANSPORTATION DEPARTMENT ONLY - ROW / OFFSITE)			
MARK		BY	DATE	REVISIONS		APRIL	DATE
ENGINEER		COUNTY		SCALE		ELEVATION = 1429.27' NAVD 28	



NOTE: APPROVAL BY THE TRANSPORTATION DEPARTMENT IS FOR WORK WITHIN THE ROAD RIGHT-OF-WAY ONLY.

NOTE: WORK CONTAINED WITHIN THESE PLANS SHALL NOT COMMENCE UNTIL AN ENCROACHMENT PERMIT AND/OR A GRADING PERMIT HAS BEEN ISSUED.

The plan is submitted without any guarantee of accuracy, the accuracy and completeness of the description, or in a final decision, and the user assumes all liability for the same. The plan is submitted without any guarantee of accuracy, the accuracy and completeness of the description, or in a final decision, and the user assumes all liability for the same.

APRIL	DATE	REVISIONS



PREPARED BY: **bmla** LANDSCAPE ARCHITECTURE
 310 NORTH JOY STREET | CORONA, CA 92679
 T: 951.797.1124 | F: 951.797.6551
 JEFFREY TROJANOWSKI Dec 5, 18
 REG NO. 5785, EXP 06/30/20 DATE:

420020818 BENCHMARK: BM 600 29 (DX1711); BENCHMARK DISK SET IN TOP OF CONCRETE MONUMENT, STAMP 600-29-68
 ELEVATION = 1429.27' NAVD 28
 SCALE: 1" = 40'
 FOR: D.R. HORTON LOS ANGELES HOLDING COMPANY, INC.
 COUNTY: RIVERSIDE
 PROJECT: THE WOODS MAINTENANCE EXHIBIT
 SHEET NO. OF 1 SHEETS

APPENDIX C – RATE AND METHOD OF APPORTIONMENT

The following pages provide a copy of the District's Rate and Method of Apportionment included in the Resolution of Intention and approved by the Board on February 19, 2019.

**RATE AND METHOD OF APPORTIONMENT
FOR VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)**

A Special Tax as hereinafter defined shall be levied on each Assessor's Parcel of Taxable Property within Winchester Community Facilities District Zone 16 (Aspen Pointe) and collected each Fiscal Year commencing with Fiscal Year 2019-2020 in an amount determined by the Board through the application of the appropriate Special Tax for Taxable Property as described below. All of the real property in the Winchester CFD, unless exempted by law or by the provisions hereof, shall be taxed for the purposes of the Winchester CFD, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, tract plan, or other recorded County parcel map. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of the Winchester CFD including, but not limited to, the following: the costs of computing the Special Tax and preparing the annual Special Tax collection schedules (whether by the District, the CFD Administrator, or both); the costs of collecting the Special Taxes (whether by the County, the District, or otherwise); the costs to the District, Winchester CFD, or any designee thereof of complying with disclosure requirements; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; and the costs of the District, Winchester CFD, or any designee thereof related to any appeal of the levy or application of the Special Tax. Administrative Expenses shall also include amounts estimated or advanced by the District or Winchester CFD for any other administrative purposes, including, but not limited to, attorney's fees.

"Assessor's Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by an Assessor's Parcel number.

"Board" means the Board of Directors of the District, acting as the legislative body of the Winchester CFD.

"CFD Administrator" means an official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"County" means the County of Riverside.

"District" means Valley-Wide Recreation and Park District.

"Exempt Property" means all Assessors' Parcels that are exempt from the Special Tax pursuant to Section E.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

“Maximum Annual Special Tax” means the maximum annual Special Tax, determined in accordance with the provisions of Section C, which may be levied in any Fiscal Year on any Assessor’s Parcel of Taxable Property.

“Non-Residential Property” means all Assessor’s Parcels of Taxable Property within the boundaries of the Winchester CFD for which a map has been recorded designating the Assessor’s Parcel as a lot for which a building permit has been issued and the Assessor’s Parcel cannot be classified as Residential Property.

“Property Owner Association Property” means any property within the boundaries of the Winchester CFD which is owned or irrevocably offered for dedication by a homeowners’ or property owners’ association, including any master or sub-association.

“Proportionately” means for Taxable Property that the ratio of the Special Tax levy to the Maximum Annual Special Tax is equal for all Assessors’ Parcels of Taxable Property within the Winchester CFD.

“Public Property” means any property within the boundaries of the Winchester CFD which (a) is owned by a public agency, (b) has been irrevocably offered for dedication to a public agency, or (c) is designated with specific boundaries and acreage on a final subdivision map as property which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State of California, the County, the District, or any other public agency.

“Residential Dwelling Unit(s)” means an attached or detached dwelling unit in private ownership. This includes single-family residential, multi-family residential, condominium, and townhome units.

“Residential Property” means all Assessor’s Parcels of Taxable Property within the boundaries of the Winchester CFD for which a map has been recorded designating the Assessor’s Parcel as an individual residential lot for which a building permit could be issued to construct one or more Residential Dwelling Units. Residential Property will not be subject to the Special Tax until a building permit has been issued, or upon inspection of the Assessor’s Parcel evidencing construction has begun.

“Special Tax” means the annual special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax Requirement.

“Special Tax Requirement” means that amount of Special Tax revenue required in any Fiscal Year for the Winchester CFD to: (i) pay directly for the costs of construction, operation, maintenance and servicing of parks, landscaping, and appurtenant facilities; (ii) pay Administrative Expenses; (iii) pay any amounts required to establish or replenish any repair and contingency funds, capital improvement funds, or reserve funds for the Winchester CFD; (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; and (v) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

“State” means the State of California.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of the Winchester CFD that are not exempt from the Special Tax pursuant to law or Section E below.

“Undeveloped Property” means all Assessor’s Parcels of Taxable Property within the boundaries of the Winchester CFD that are not classified as Residential Property or Non-Residential Property.

“Winchester CFD” means Winchester Community Facilities District Zone 16.

B. ASSIGNMENT TO LAND USE CATEGORIES

On, or around, July 1 of each Fiscal Year, all Assessor's Parcels of Taxable Property within the Winchester CFD shall be classified as Residential Property, Non-Residential Property or Undeveloped Property, and shall be subject to the levy of annual Special Taxes determined pursuant to Sections C and D below.

C. MAXIMUM ANNUAL SPECIAL TAX

The Maximum Annual Special Tax for each Assessor's Parcel of Taxable Property shall be assigned according to the table below:

Property Land Use	2019-2020 Maximum Annual Special Tax Amount
Residential Property	\$661.00 per Residential Dwelling Unit
Non-Residential Property	\$0.00 per Acre
Undeveloped Property	\$0.00 per Acre

On July 1 of each Fiscal Year, commencing on July 1, 2020, the Maximum Annual Special Tax rates set forth in the table above shall increase two percent (2%).

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2019-2020 and for each subsequent Fiscal Year, the CFD Administrator shall determine the Special Tax Requirement and shall levy the Special Tax on each Assessor's Parcel of Taxable Property until the total amount of Special Taxes equals the Special Tax Requirement.

The Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Property at a rate up to 100% of the applicable Maximum Annual Special Tax to satisfy the Special Tax Requirement.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property be increased by more than ten percent (10%) above what the Assessor's Parcel of Residential Property would have been levied had there been no delinquencies.

E. EXEMPTIONS

The CFD Administrator shall classify the following as Exempt Property: (i) Public Property, (ii) Property Owner Association Property and (iii) Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement.

If the use of an Assessor's Parcel of Exempt Property changes so that such Assessor's Parcel is no longer classified as one of the uses set forth above that would make such Assessor's Parcel eligible to be classified as Exempt Property, such Assessor's Parcel shall cease to be classified as Exempt Property and shall be deemed to be Taxable Property.

F. REVIEW/APPEAL COMMITTEE

Any landowner or resident who feels that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the CFD Administrator regarding such error. If following such consultation, the CFD Administrator determines that an error has occurred; the CFD Administrator may amend the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the CFD Administrator), the landowner or resident believes such error still exists, such person may file a written notice with the District appealing the amount of the Special Tax levied on such Assessor's Parcel. Upon the receipt of any such notice, the District shall establish as part of the proceedings and administration of the Winchester CFD a special three-member review/appeal committee. The review/appeal committee may establish such procedures, as it deems necessary to undertake the review of any such appeal. The review/appeal committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the review/appeal committee shall be final and binding as to all persons.

G. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that the District may directly bill the Special Tax, and may collect Special Taxes at a different time or in a different manner as necessary to meet its financial obligations.

H. PREPAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.

I. TERM OF SPECIAL TAX

The Special Tax shall be levied, commencing in Fiscal Year 2019-2020, as long as necessary to satisfy the Special Tax Requirement.

RESOLUTION NO. 1080-19

A RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY-WIDE RECREATION AND PARK DISTRICT, CALLING A SPECIAL ELECTION FOR A COMMUNITY FACILITIES DISTRICT

VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)

WHEREAS, this Board of Directors of the Valley-Wide Recreation and Park District (the “Board”) adopted a resolution entitled “A Resolution of the Board of Directors of Valley-Wide Recreation and Park District, Establishing the Formation of a Community Facilities District” (the “Resolution of Formation”), ordering the formation of the Valley-Wide Recreation and Park District Winchester Community Facilities District Zone 16 (Aspen Pointe) (the “District”), defining the public services (the “Services”) to be provided by the District, authorizing the levy of a special tax on property within the District and preliminarily establishing an appropriations limit for the District, all pursuant to the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the “Act”); and

WHEREAS, pursuant to the provisions of the Resolution of Formation, the propositions of the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors of the District as required by the provisions of the Act; and

NOW, THEREFORE, the Board of Directors of the Valley-Wide Recreation and Park District, DOES HEREBY RESOLVE as follows:

1. The foregoing recitals are true and correct.
2. Pursuant to the Act, the issues of the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors (as defined below) of the District at an election called therefor as provided below.
3. Pursuant to Section 53326(c) of the Act, this Board finds that, for these proceedings, the qualified electors are the landowners within the District and that the vote shall be by such landowners or their authorized representatives, each having one vote for each acre or portion thereof such landowner owns in the District as of the close of the public hearing.

4. This Board hereby calls an election to consider the issues described in Section 2, above, which election shall be held on April 15, 2019, and the results thereof canvassed at the meeting of this Board on April 15, 2019. The Clerk of the Board (the "Clerk") is hereby designated as the official to conduct the election and to receive all ballots until the close of business on the election date. It is hereby acknowledged that the Clerk has on file the Resolution of Formation, a map of the boundaries of the District, and a sufficient description to allow the Clerk to determine the electors of the District. The election shall be conducted by messenger or mail-delivered ballot in accordance with the Act.

5. As authorized by Section 53353.5 of the Act, the issues described in Section 2 above shall be combined into a single ballot measure, the form of which as attached hereto as Exhibit A is hereby approved. The Clerk is hereby authorized and directed to cause a ballot, in substantially the form of Exhibit A, to be delivered to each of the qualified electors of the District. Each ballot shall indicate the number of votes to be voted by the respective landowner to which the ballot pertains. Each ballot shall be accompanied by all supplies and written instructions necessary for the use and return of the ballot. The envelope to be used to return the ballot shall be enclosed with the ballot, have the return postage prepaid, and contain the following: (a) the name and address of the landowner, (b) a declaration, under penalty of perjury, stating that the voter is the owner of record or authorized representative of the landowner entitled to vote and is the person whose name appears on the envelope, (c) the printed name, signature and address of the voter, (d) the date of signing and place of execution of the declaration pursuant to clause (b) above, and (e) a notice that the envelope contains an official ballot.

6. This Board hereby further finds that the provisions of Section 53326 of the Act requiring a minimum of 90 days following the adoption of the Resolution of Formation to elapse before the special election are for the protection of the qualified electors of the District. There is on file with the Clerk a written waiver executed by all of the qualified electors of the District allowing for a shortening of the time for the special election to expedite the process of formation of the District and waiving any requirement for notice, analysis and arguments in connection with the election. Accordingly, this Board finds and determines that the qualified electors have been fully

apprised of and have agreed to the shortened time for the election and waiver of analysis and arguments, and have thereby been fully protected in these proceedings. This Board also finds and determines that the Clerk has concurred in the shortened time for the election. Analysis and arguments with respect to the ballot measures are hereby waived, as provided in Section 53327 of the Act.

7. If two-thirds (2/3) of the votes cast upon the question of levying such special tax and establishing the appropriations limit are cast in favor of the proposition after the canvass of the returns of such election, the Board may levy such special tax within the District under the Act in accordance with the approved rate and method of apportionment of special tax. Such special tax may be levied only at the rate and may be apportioned only in the manner specified in the Resolution of Formation, subject to the Act, except that the special tax may be levied at a rate lower than that specified herein and the maximum annual tax rate may be lowered.

8. Under Section 50075.1 of the Government Code, the following accountability provisions shall apply to the special taxes: (a) the construction and/or acquisition of the Services and the incidental costs thereof including any debt, all as defined in the Resolution of Formation, shall constitute the specific single purpose; (b) the proceeds shall be applied only to the specific purposes identified in (a) above; (c) there shall be created special account(s) or funds(s) into which the proceeds shall be deposited; and (d) there shall be caused to be prepared an annual report as required by Section 50075.3 of the Government Code.

9. This Resolution shall take effect upon its adoption.

APPROVED AND ADOPTED this 15th day of April, 2019.

James Salvador, Clerk of the Board

STATE OF CALIFORNIA)

COUNTY OF RIVERSIDE) ss.

VALLEY-WIDE RECREATION AND PARK DISTRICT)

I, James Salvador, Clerk of the Board of the Valley-Wide Recreation and Park District, County of Riverside, State of California do hereby certify that the foregoing Resolution No. 1080-19 was adopted by the Board of Directors of Valley-Wide Recreation and Park District at a regular meeting of said Board of Directors held on the 15th day of April, 2019, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINED: _____

James Salvador, Clerk of the Board

EXHIBIT A

**VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)**

**OFFICIAL BALLOT
SPECIAL TAX ELECTION**

This ballot is for a special, landowner election. You must return this ballot in the enclosed postage paid envelope to the office of the Clerk of the Board of the Valley-Wide Recreation and Park District (the "District") **no later than the hour of 5:30 p.m. on Monday, April 15, 2019**, either by mail or in person. The Clerk's office is located at 901 West Esplanade Avenue, San Jacinto, California.

To vote, mark a cross (X) on the voting line after the word "YES" or after the word "NO". All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void. If you wrongly mark, tear, or deface this ballot, return it to the Clerk of the District and obtain another.

The estimated maximum amount of money raised annually by this measure is expected to be \$81,303.00, in 2019/20 special tax rates, upon full build out of the CFD, based on the rate and duration of the special tax and subject to the tax escalation factor, as set forth in the rate and method of apportionment of special taxes for the CFD.

BALLOT MEASURE: Shall the Valley-Wide Recreation and Park District be authorized to annually levy a special tax solely on lands within the Winchester Community Facilities District Zone 16 (Aspen Pointe) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Board of the District on April 15, 2019, commencing in the District's fiscal year 2019/20, to pay for the maintenance of parks, parkways, landscaping services, the costs of the District in administering the CFD and County charges, and shall the annual appropriations limit of the CFD be established in the amount of \$1,000,000.00?

YES: _____

NO: _____

THIS PAGE INTENTIONALLY LEFT BLANK

RESOLUTION NO. 1081-19

A RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY-
WIDE RECREATION AND PARK DISTRICT, CALIFORNIA,
DECLARING RESULTS OF A SPECIAL LANDOWNER
ELECTION AND DIRECTING THE RECORDING OF A SPECIAL
TAX LIEN

VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)

WHEREAS, this Board of Directors of the Valley-Wide Recreation and Park District (the “Board”) adopted a resolution entitled “A Resolution of the Board of Directors of Valley-Wide Recreation and Park District, Establishing the Formation of a Community Facilities District” (the “Resolution of Formation”), ordering the formation of the Valley-Wide Recreation and Park District, Winchester Community Facilities District Zone 16 (Aspen Pointe), (the “District”), defining the public services (the “Services”) to be provided by the District, authorizing the levy of a special tax on property within the District and preliminarily establishing an appropriations limit for the District, all pursuant to the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the “Act”); and

WHEREAS, under the provisions of the Resolution of Formation, and pursuant to the resolution entitled “A Resolution of the Board of the Valley-Wide Recreation and Park District Calling a Special Election for a Community Facilities District” (the “Resolution Calling the Election”) heretofore adopted by this Board, the propositions of the levy of the special tax and the establishment of the appropriations limit were submitted to the qualified electors of the District as required by the provisions of the Act; and

WHEREAS, pursuant to the terms of the Resolution Calling the Election, which are by this reference incorporated herein, the special election has been held and the Clerk of the Board has on file a Canvass and Statement of Results of Election, (the “Canvass”) a copy of which is attached hereto as Exhibit A; and

WHEREAS, this Board has been informed of the Canvass, finds it appropriate and wishes to complete its proceedings for the District.

NOW, THEREFORE, the Board of the Valley-Wide Recreation and Park District, DOES HEREBY RESOLVE as follows:

1. The foregoing recitals are true and correct.
2. The issues presented at the special election were the levy of a special tax within the District and the approval of an annual appropriations limit of not to exceed an amount equal to the proceeds of the special tax collected annually all pursuant to the Resolution of Formation.
3. The Board hereby approves the Canvass and finds that it shall be a permanent part of the record of its proceedings for the District. Pursuant to the Canvass, the issues presented at the special election were approved by the qualified electors of the District by more than two-thirds (2/3) of the votes cast at the special election.
4. Pursuant to the voter approval, the District is hereby declared to be fully formed with the authority to levy the special taxes and to have the established appropriations limit, all as heretofore provided in these proceedings and in the Act. It is hereby found that all prior proceedings and actions taken by this Board with respect to the District were valid and in conformity with the Act.
5. The Clerk of the Board is hereby directed to complete, execute and cause to be recorded in the office of the County Recorder of the County of Riverside a notice of special tax lien in the form required by the Act, such recording to occur no later than fifteen (15) days following adoption of this Resolution by the Board.
6. This Resolution shall take effect upon its adoption.

APPROVED AND ADOPTED this 15th day of April, 2019.

STATE OF CALIFORNIA)

COUNTY OF RIVERSIDE) ss.

VALLEY-WIDE RECREATION AND PARK DISTRICT)

I, James Salvador, Clerk of the Board of the Valley-Wide Recreation and Park District, County of Riverside, State of California do hereby certify that the foregoing Resolution No. 1081-19 was adopted by the Board of Directors of Valley-Wide Recreation and Park District at a regular meeting of said Board of Directors held on the 15th day of April, 2019, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINED: _____

James Salvador, Clerk of the Board

EXHIBIT A

VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)

CANVASS AND STATEMENT OF RESULT OF ELECTION

I hereby certify that on April 15, 2019, I canvassed the returns of the election held on April 15, 2019, for the Valley-Wide Recreation and Park District, Winchester Community Facilities District Zone 16 (Aspen Pointe) and the total number of ballots cast in such election and the total number of votes cast for and against the measure are as follows and the totals as shown for and against the measure are full, true and correct:

	Qualified Landowner Votes	Votes Cast	Votes YES	Votes NO
Valley-Wide Recreation and Park District, Winchester Community Facilities District Zone 16 (Aspen Pointe) Special Tax Election, April 15, 2019	<u>23</u>	_____	_____	_____

BALLOT MEASURE: Shall the Valley-Wide Recreation and Park District be authorized to annually levy a special tax solely on lands within the Winchester Community Facilities District Zone 16 (Aspen Pointe) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Board of the District on April 15, 2019, commencing in the District's fiscal year 2019/20, to pay for the maintenance of parks, parkways, landscaping services, the costs of the District in administering the CFD and County charges, and shall the annual appropriations limit of the CFD be established in the amount of \$1,000,000.00?

Yes: _____

No: _____

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND on April 15, 2019.

By: _____
James Salvador, Clerk of the Board

ORDINANCE NO. 2019-1

AN ORDINANCE OF THE BOARD OF DIRECTORS OF VALLEY-WIDE RECREATION AND PARK DISTRICT, AUTHORIZING THE LEVY OF SPECIAL TAXES IN A COMMUNITY FACILITIES DISTRICT

**VALLEY-WIDE RECREATION AND PARK DISTRICT
WINCHESTER COMMUNITY FACILITIES DISTRICT ZONE 16
(ASPEN POINTE)**

WHEREAS, this Board of the Valley-Wide Recreation and Park District (the “Board”) on February 19, 2019, adopted Resolution No. 1075-19 entitled “A Resolution of the Board of Directors of Valley-Wide Recreation and Park District, Declaring its Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes” (the “Resolution of Intention”) has conducted proceedings (the “Proceedings”) to establish the Valley-Wide Recreation and Park District Winchester Community Facilities District Zone 16 (Aspen Pointe) (the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the “Act”) provide for the costs of construction, operation, maintenance and servicing of parks, landscaping and appurtenant facilities (the “Services) as provided in the Act; and

WHEREAS, the Resolution of Intention called for a public hearing to be held on April 15, 2019, and as part of the Proceedings, the Board held a public hearing under the Act relative to the determination to proceed with the formation of the District and the rate and method of apportionment of the special tax (the “Special Tax”) to be levied within the District to finance the Services and at such hearing all persons desiring to be heard on all matters pertaining to the formation of the District and the levy of the Special Tax were heard, substantial evidence was presented and considered by this Board and a full and fair hearing was held; and

WHEREAS, upon the conclusion of the hearing, this Board adopted a resolution entitled “A Resolution of the Board of Directors of Valley-Wide Recreation and Park District, Establishing the Formation of a Community Facilities District” (the “Resolution of Formation”), whereby the Board

(i) established the District, (ii) authorized the levy of the Special Tax within the District, and (iii) preliminarily established an appropriations limit for the District, all pursuant to the Act; and

WHEREAS, on April 15, 2019, a special election was held among the landowner voters within the District at which the landowner voters approved the proposition relating to the levy of Special Taxes within the District and the establishment of an appropriations limit for the District by the two-thirds vote required by the Act, which approval has been confirmed by resolution of this Board; and

WHEREAS, the Board ordered the recordation with the County Recorder of the County of Riverside of a Notice of Special Tax Lien (the "Notice").

NOW, THEREFORE, the Board of Directors of the Valley-Wide Recreation and Park District, DOES HEREBY RESOLVE as follows:

1. The foregoing recitals are true and correct.
2. By the passage of this Ordinance, the Board hereby authorizes and levies the Special Tax within the District pursuant to the Act, at the rate and in accordance with the rate and method of apportionment of Special Tax set forth in the Resolution of Formation, which rate and method is by this reference incorporated herein. The Special Tax is hereby levied commencing in fiscal year 2019-2020 and in each fiscal year thereafter to pay for the Services for the District and all costs of administering the District, as contemplated by the Resolution of Formation and the Proceedings.
3. The General Manager of the Valley-Wide Recreation and Park District or designee or employee or consultant of the Valley-Wide Recreation and Park District is hereby authorized and directed each fiscal year to determine the specific Special Tax to be levied for the next ensuing fiscal year for each parcel of real property within the District, in the manner and as provided in the Resolution of Formation.
4. Exemptions from the levy of the Special Tax shall be as provided in the Resolution of Formation and the applicable provisions of the Act. In no event shall the Special Tax be levied

on any parcel within the District in excess of the maximum Special Tax specified in the Resolution of Formation.

5. All of the collections of the Special Tax shall be used as provided in the Act and in the Resolution of Formation, including, but not limited to, the payment of the costs of the Services, the payment of the costs of the Valley-Wide Recreation and Park District in administering the District, and the costs of collecting and administering the Special Tax.

6. The Special Tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that the Board may provide for other appropriate methods of collection by resolution(s) of the Board of Directors. The General Manager of the Valley-Wide Recreation and Park District is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Riverside in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be included on the secured property tax roll of the County of Riverside for fiscal year 2019-2020 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the Valley-Wide Recreation and Park District.

7. If for any reason any portion of this ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel within the District, by a court of competent jurisdiction, the balance of this ordinance and the application of the Special Tax to the remaining parcels within the District shall not be affected.

8. The President of the Board shall sign this Ordinance and the Clerk of the Board shall cause the same to be published immediately after its passage at least once in a newspaper of general circulation.

9. This Ordinance shall take effect 30 days from the date of final passage.

INTRODUCED and first read on the 15th day of April, 2019; and PASSED AND ADOPTED this ____ day of _____, 2019.

DATED:

ROLL CALL:

AYES:

NOES:

ABSENT:

ABSTAIN:

PRESIDENT OF THE BOARD

ATTEST:

James Salvador, Clerk of the Board

***ACTION ITEM
ITEM 15.01***

VALLEY-WIDE RECREATION AND PARK DISTRICT
ANNUAL FINANCIAL REPORT
WITH REPORT ON AUDIT BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
JUNE 30, 2018

FOR THE YEAR ENDED JUNE 30, 2018

	<u>Page Number</u>
Independent Auditors' Report	1-2
Management's Discussion and Analysis	
(Required Supplementary Information):	3-8
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12-13
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	14-15
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances	18-19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	20
Proprietary Fund:	
Statement of Net Position	21
Statement of Revenues, Expenses, and Changes in Net Position	22
Statement of Cash Flows	23
Notes to Financial Statements	25-47
Required Supplementary Information:	49
Schedule of Proportionate Share of the Net Pension Liability	50
Schedule of Contributions - Defined Benefit Pension Plans	51
Schedule of Changes in the Total OPEB Liability and Related Ratios	52
Budgetary Comparison Schedules:	
General Fund	54
Menifee Landscape Maintenance District	55
Menifee South Landscape Maintenance District	56
French Valley Landscape Maintenance District	57
Notes to Required Supplementary Information	58
Other Supplementary Information:	59
Combining Balance Sheet - Nonmajor Governmental Funds	60-61
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	62-63

INDEPENDENT AUDITORS' REPORT

Board of Directors
Valley-Wide Recreation and Park District
Hemet, California

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 Valley-Wide Recreation and Park District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 Valley-Wide Recreation and Park District as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Notes 1d and 13 to the financial statements, the District adopted Governmental Accounting Standards Board's Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which required retrospective application resulting in a reduction of previously reported net positions. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Defined Benefit Pension Plans, the Other Post-employment Benefit Plan - Schedule of Changes in the OPEB liability and Related Ratios and Budgetary Comparison Schedules, identified as Required Supplementary Information (RSI) in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, 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 RSI 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Valley-Wide Recreation and Park District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

White Nelson Dick Evans LLP

Carlsbad, California
April 5, 2019

VALLEY-WIDE RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Continued)

June 30, 2018

This section of the Valley-Wide Recreation and Park District's annual financial report presents an analysis of the District's financial performance during the fiscal year ended June 30, 2018. This information is presented in conjunction with the audited basic financial statements, which follows this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2018

- The assets of the District exceeded liabilities at the close of the 2017-2018 the fiscal year by \$68,939,558 (net position). Of this amount, \$(2,330,173) (unrestricted net position) may not be used to meet ongoing obligations to citizens and creditors, and \$56,371,993 is invested in capital assets.
- As of June 30, 2018 the District's governmental funds reported combined fund balances of \$21,371,746. \$5,374,508 is available to meet the District's General Fund current and future needs (unassigned fund balance).
- At the end of the fiscal year, nonspendable and unassigned fund balance for the general fund was \$5,471,699 or 95.4% of total general fund expenditures.
- The District has a loan from the Eastern Municipal Water District with a remaining balance of \$31,954 at June 30, 2018.
- The district adopted Governmental Accounting Standard Board's Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*". Implementation of this required retrospective application resulting in a reduction in the previously reported net positions.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components, government – wide financial statements, fund financial statements and notes to the financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

VALLEY-WIDE RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Continued)

June 30, 2018

REQUIRED FINANCIAL STATEMENTS

Government – Wide Financial Statements are designed to provide readers with a broad overview of District finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets, deferred outflows, liabilities, and deferred inflows and provides information about the nature and amounts of investments in resources and the obligations to District creditors. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business type activities). The governmental activities of the District are recreational and park activities. The business type activities are golf course activities.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. The funds of the District are: governmental funds and proprietary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

Proprietary Funds are used when the district charges fees to cover the costs of certain services it provides. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The District uses a proprietary fund to report its golf course activities.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

VALLEY-WIDE RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Continued)

June 30, 2018

Other Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information and other supplementary information which can be found on pages 49-63 of this report.

General Fund Budgetary Highlights-See page 54

The final General Fund expenditures at year-end were \$295,849 less than the final budget, this is primarily due to the payoff of the Districts capital lease in fiscal year 16-17 of which \$124,246 was budgeted in fiscal year 17-18. Actual General Fund revenues compared to the final budget were up \$ 287,012; this is due to the increase in property taxes collected and increases in administrative transfers from the Districts new CFD's.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A summary of the District's Statement of Net Position in comparison to the prior year is presented below.

Condensed Statement of Net Position
 Fiscal Years
 June 30, 2017 and 2018

	Governmental Activities		Business-type Activities		Total	
	2017	2018	2017	2018	2017	2018
Assets:						
Current and other Assets	\$ 21,571,715	\$ 22,318,193	\$ (1,174,789)	\$ (1,202,731)	\$ 20,396,926	\$ 21,115,462
Capital Assets	56,592,806	55,460,602	975,928	943,345	57,568,734	56,403,947
Total Assets	78,164,521	77,778,795	(198,861)	(259,386)	77,965,660	77,519,409
Deferred Outflows of Resources:						
Pension related	\$ 1,236,116	\$ 1,284,390	\$ 46,162	\$ 22,212	\$ 1,282,278	\$ 1,306,602
OPEB related	89,653	84,094	1,551	1,454	91,204	85,548
Total Deferred Outflows	\$ 1,325,769	\$ 1,368,484	\$ 47,713	\$ 23,666	\$ 1,373,482	\$ 1,392,150
Liabilities:						
Current Liabilities	1,000,316	955,728	8,830	10,062	1,009,146	965,790
Noncurrent	8,039,321	8,749,482	203,906	149,918	8,243,227	8,899,400
Total Liabilities	9,039,637	9,705,210	212,736	159,980	9,252,373	9,865,190
Deferred Inflows of Resources:						
Pension related	\$ 142,819	\$ 104,995	\$ 5,333	\$ 1,816	\$ 148,152	\$ 106,811
Net Position:						
Net investment in capital assets	56,517,526	55,428,648	975,928	943,345	57,493,454	56,371,993
Restricted						
(Parks & Recreation)	14,836,716	14,897,738	-	-	14,836,716	14,897,738
Unrestricted	(1,046,408)	(989,312)	(1,345,145)	(1,340,861)	(2,391,553)	(2,330,173)
Total Net Position	\$ 70,307,834	\$ 69,337,074	\$ (369,217)	\$ (397,516)	\$ 69,938,617	\$ 68,939,558

VALLEY-WIDE RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Continued)

June 30, 2018

The following is a brief explanation for the balance changes of the Condensed Statement of Net Position for the year ending June 30, 2018.

- At the end of the fiscal year 2018, the District shows a negative balance in its unrestricted net position of \$ (2,230,173) which will need to be offset in future years. This change is due the adjustments made in the Net OPEB liability of \$3,468,804, which is due to the implementation of the GASB 75 reporting.
- The decrease in the net investment in capital assets is due to depreciation expense exceeding the value of the many capital projects completed during the year.

A summary of the District's Statement of Activities in comparison to the prior year is presented below.

	Condensed Statement of Activities					
	Fiscal Years					
	June 30, 2017 and 2018					
	Governmental Activities		Business-type Activities		Total	
	2017	2018	2017	2018	2017	2018
Program Revenues:						
Charges for services	\$ 11,408,740	\$ 11,740,568	\$ 273,990	\$ 301,654	\$ 11,682,730	\$ 12,042,222
Operating grants and contributions	992,121	1,034,572	-	-	992,121	1,034,572
Capital contributions and grants	414,406	65,765	-	-	414,406	65,765
	<u>12,815,267</u>	<u>12,840,905</u>	<u>273,990</u>	<u>301,654</u>	<u>13,089,257</u>	<u>13,142,559</u>
General Revenues:						
Taxes and special assessments	1,559,756	1,630,670	-	-	1,559,756	1,630,670
Investment earnings	450,866	464,365	-	-	450,866	464,365
Miscellaneous	3,213,797	2,054,203	-	-	3,213,797	2,054,203
	<u>5,224,419</u>	<u>4,149,238</u>	<u>-</u>	<u>-</u>	<u>5,224,419</u>	<u>4,149,238</u>
Total Revenue	<u>18,039,686</u>	<u>16,990,143</u>	<u>273,990</u>	<u>301,654</u>	<u>18,313,676</u>	<u>17,291,797</u>
Expenses:						
Recreation and park activities	16,801,854	17,958,652	328,684	329,953	17,130,538	18,288,605
Interest on long-term debt	35,306	2,249	-	-	35,306	2,249
Total Expenses	<u>16,837,160</u>	<u>17,960,901</u>	<u>328,684</u>	<u>329,953</u>	<u>17,165,844</u>	<u>18,290,854</u>
Changes in Net Position	1,202,526	(970,758)	(54,694)	(28,299)	1,147,832	(999,057)
Beginning Net Position	<u>69,105,306</u>	<u>70,307,832</u>	<u>(314,523)</u>	<u>(369,217)</u>	<u>68,790,783</u>	<u>69,938,615</u>
Ending Net Position	<u>\$ 70,307,832</u>	<u>\$ 69,337,074</u>	<u>\$ (369,217)</u>	<u>\$ (397,516)</u>	<u>\$ 69,938,615</u>	<u>\$ 68,939,558</u>

The following is a brief explanation for the balance changes of the Condensed Statement of Activities for the year ending June 30, 2018.

- Charges for services showed a modest increase primarily due to the popularity of the programs offered by the District even with the sluggish economy.
- The increase in capital contributions and grants is due to the increase in park land accepted by the District from developers during the year along with utilization of grants.
- Miscellaneous revenues increased mainly due to the sale of two of our cell tower leases in the amount of \$1,117,344.
- Recreation and park activities expenses increased largely due to increased landscape maintenance, utilities and repair costs associated with adding streetscapes and parks.

VALLEY-WIDE RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Continued)

June 30, 2018

CAPITAL ASSETS

	Capital Assets at Year-End				
	Balance at July 01, 2017				Balance at June 30, 2018
	Net of Accumulated Depreciation	Increases	Decreases	Current Year Depreciation	Net of Accumulated Depreciation
Governmental Activities:					
Land	\$ 12,917,575	\$ -	\$ -	\$ -	\$ 12,917,575
Historical automobile	22,900	-	-	-	22,900
Construction in progress	1,231,970	184,770	(815,068)	-	601,672
Building and improvements	42,373,429	1,186,722	-	(1,755,867)	41,804,284
Equipment	15,488	58,690	-	(7,373)	66,805
Vehicles	31,444	27,438	-	(11,516)	47,366
	<u>\$ 56,592,806</u>	<u>\$ 1,457,620</u>	<u>\$ (815,068)</u>	<u>\$ (1,774,756)</u>	<u>\$ 55,460,602</u>
Business-type Activities:					
Land	\$ 269,364	\$ -	\$ -	\$ -	\$ 269,364
Building and improvements	670,088	-	-	(26,510)	643,578
Equipment	36,476	-	-	(6,073)	30,403
	<u>\$ 975,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (32,583)</u>	<u>\$ 943,345</u>

As of June 30, 2018 the District's investment in capital assets net of accumulated depreciation was \$55,460,602 and \$943,345 for Governmental and Business-type Activities, respectively. The investment in capital assets includes land, site improvements, buildings and improvements, vehicles and equipment. The capital assets are presented in the government – wide statement of net position. The District made improvements to several parks in the 2017-2018 fiscal year utilizing Quimby Funds, Park Development Funds, Grants, and donations.

The planning process for new parks is going to be improved and dedicated to the District in fiscal year 2018-2019 includes the completion of Jim Venable Exchange Park, Discovery Park, Mahogany Meadows, Honey Pine, and the continued installation of streetscapes throughout the District. These parks add over 45 acres of additional parkland.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At year end, the District's governmental funds reported combined fund balance of \$21.4 million, which is an increase of \$1.1 million from the \$20.3 million at June 30, 2017.

- The general fund had a positive fund balance change of \$775,438 primarily due to the collection of funds from the dissolution of the local Redevelopment Agencies, as well as the District's ongoing effort to maximize efficient operations and utility cost management.
- The capital projects fund had a positive fund balance change of \$196,277 due to the collection of Quimby Fees and donations received during the year exceeding Capital Outlay.

VALLEY-WIDE RECREATION AND PARK DISTRICT
Required Supplementary Information
Management's Discussion and Analysis (Continued)

June 30, 2018

LONG – TERM DEBT

As of June 30, 2018 the District had \$8,899,400 in noncurrent liabilities and \$0 of current portion of long term debt as reported in the statement of net position. The outstanding debt consists of a loan with the Eastern Municipal Water District, the District's obligation to its employees for compensated absences, the District's net OPEB obligation (note 7), and the District's net pension liability (note 6). For more detailed information about the District's long term debt see note 3.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2018-2019 fiscal year will continue to prove to be a challenge. The District anticipates a minimal increase in tax revenues as housing values slowly start to increase along with the continuing payments from the dissolution of the local Redevelopment Agencies. The uncertainties dealing with the detachment application submitted by the City of Menifee prove to be a major challenge in the budget process for the upcoming years.

ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Valley-Wide Recreation and Park District, General Manager at 901 W. Esplanade Avenue, San Jacinto, CA 92581.

BASIC FINANCIAL STATEMENTS

THIS PAGE INTENTIONALLY LEFT BLANK

VALLEY-WIDE RECREATION AND PARK DISTRICT

STATEMENT OF NET POSITION
June 30, 2018

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Current Assets:			
Cash and investments (Notes 1 and 2)	\$ 16,105,419	\$ 443	\$ 16,105,862
Accounts receivable	91,871	13,750	105,621
Taxes receivable	229,685	-	229,685
Intergovernmental receivable	270,350	-	270,350
Internal balances	1,224,000	(1,224,000)	-
Interest receivable	6,027	-	6,027
Inventories	-	7,076	7,076
Prepaid items	14,500	-	14,500
Restricted assets:			
Cash and investments (Notes 1 and 2)	4,373,508	-	4,373,508
Interest receivable	2,833	-	2,833
Total Current Assets	22,318,193	(1,202,731)	21,115,462
Noncurrent Assets:			
Capital Assets (Notes 1 and 4):			
Not being depreciated	13,542,147	269,364	13,811,511
Capital assets, net of depreciation	41,918,455	673,981	42,592,436
Total Capital Assets	55,460,602	943,345	56,403,947
TOTAL ASSETS	77,778,795	(259,386)	77,519,409
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred amounts from pension	1,284,390	22,212	1,306,602
Deferred amounts from OPEB	84,094	1,454	85,548
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,368,484	23,666	1,306,602
LIABILITIES:			
Current Liabilities:			
Accounts payable and accrued liabilities	854,328	10,062	864,390
Long-term debt, due within one year (Note 3)	31,954	-	31,954
Current portion of compensated absences	69,446	-	69,446
Total Current Liabilities	955,728	10,062	965,790
Noncurrent Liabilities:			
Compensated absences (Note 3)	80,670	-	80,670
Net pension liability	3,887,783	67,235	3,955,018
Net OPEB liability	4,781,029	82,683	4,863,712
Total Noncurrent Liabilities	8,749,482	149,918	8,899,400
TOTAL LIABILITIES	9,705,210	159,980	9,865,190
DEFERRED INFLOWS OF RESOURCES:			
Deferred amounts from pension	104,995	1,816	106,811
TOTAL DEFERRED INFLOWS OF RESOURCES	104,995	1,816	106,811
NET POSITION:			
Net investment in capital assets	55,428,648	943,345	56,371,993
Restricted for parks and recreation	14,897,738	-	14,897,738
Unrestricted	(989,312)	(1,340,861)	(2,330,173)
TOTAL NET POSITION (DEFICIT)	\$ 69,337,074	\$ (397,516)	\$ 68,939,558

See accompanying notes to the financial statements.

VALLEY-WIDE RECREATION AND PARK DISTRICT

STATEMENT OF ACTIVITIES
For the year ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government	\$ 1,182,808	\$ -	\$ 1,034,572	\$ -
Parks and recreation	5,319,281	1,012,400	-	65,765
Public works - landscape maintenance	11,456,563	10,728,168	-	-
Interest on long-term debt	2,249	-	-	-
Total governmental activities	<u>17,960,901</u>	<u>11,740,568</u>	<u>1,034,572</u>	<u>65,765</u>
Business-Type Activities:				
Golf	329,953	301,654	-	-
Total business-type activities	<u>329,953</u>	<u>301,654</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 18,290,854</u>	<u>\$ 12,042,222</u>	<u>\$ 1,034,572</u>	<u>\$ 65,765</u>

(Continued)

GENERAL REVENUES:

- Taxes
- Investment earnings
- In lieu fees
- Other revenues

Total General Revenues

CHANGES IN NET POSITION

NET POSITION (DEFICIT) - BEGINNING OF YEAR,
AS RESTATED

NET POSITION (DEFICIT) - END OF YEAR

Net (Expense)/Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (148,236)	\$ -	\$ (148,236)
(4,241,116)	-	(4,241,116)
(728,395)	-	(728,395)
(2,249)	-	(2,249)
<u>(5,119,996)</u>	<u>-</u>	<u>(5,119,996)</u>
<u>-</u>	<u>(28,299)</u>	<u>(28,299)</u>
<u>-</u>	<u>(28,299)</u>	<u>(28,299)</u>
<u>(5,119,996)</u>	<u>(28,299)</u>	<u>(5,148,295)</u>
1,630,670	-	1,630,670
464,365	-	464,365
343,769	-	343,769
<u>1,710,434</u>	<u>-</u>	<u>1,710,434</u>
<u>4,149,238</u>	<u>-</u>	<u>4,149,238</u>
(970,758)	(28,299)	(999,057)
<u>70,307,832</u>	<u>(369,217)</u>	<u>69,938,615</u>
<u>\$ 69,337,074</u>	<u>\$ (397,516)</u>	<u>\$ 68,939,558</u>

VALLEY-WIDE RECREATION AND PARK DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018

	General Fund	Special Revenue Funds		
		Menifee Landscape Maintenance District	Menifee South Landscape Maintenance District	French Valley Landscape Maintenance District
ASSETS				
Cash and investments (Notes 1 and 2)	\$ 5,187,998	\$ 1,317,975	\$ 2,467,516	\$ 4,874,311
Restricted cash (Notes 1 and 2)	-	-	-	-
Accounts receivable	64,657	11,827	-	15,387
Taxes receivable	65,403	20,039	6,416	31,038
Intergovernmental receivable	233,411	8,742	-	23,402
Due from other funds (Note 9)	219,964	-	-	-
Interest receivable	3,293	729	496	1,371
Prepaid items	14,500	-	-	-
Advance to golf fund (Note 9)	-	-	-	-
Total Assets	\$ 5,789,226	\$ 1,359,312	\$ 2,474,428	\$ 4,945,509
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 317,527	\$ 114,132	40,820	252,704
Due to other funds (Note 9)	-	-	-	-
Total Liabilities	317,527	114,132	40,820	252,704
FUND BALANCES:				
Nonspendable:				
Prepaid items	14,500	-	-	-
Advances	-	-	-	-
Restricted for:				
Parks and recreation	-	1,245,180	2,433,608	4,692,805
Unassigned	5,457,199	-	-	-
Total Fund Balances	5,471,699	1,245,180	2,433,608	4,692,805
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,789,226	\$ 1,359,312	\$ 2,474,428	\$ 4,945,509

(Continued)

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 2,257,619	\$ 16,105,419
4,373,508	-	4,373,508
-	-	91,871
-	14,670	137,566
-	4,795	270,350
-	-	219,964
2,833	138	8,860
-	-	14,500
<u>1,085,000</u>	<u>-</u>	<u>1,085,000</u>
<u>\$ 5,461,341</u>	<u>\$ 2,277,222</u>	<u>\$ 22,307,038</u>
13,479	\$ 115,666	\$ 854,328
<u>-</u>	<u>80,964</u>	<u>80,964</u>
<u>13,479</u>	<u>196,630</u>	<u>935,292</u>
-	-	14,500
1,085,000	-	1,085,000
4,362,862	2,163,283	14,897,738
<u>-</u>	<u>(82,691)</u>	<u>5,374,508</u>
<u>5,447,862</u>	<u>2,080,592</u>	<u>21,371,746</u>
<u>\$ 5,461,341</u>	<u>\$ 2,277,222</u>	<u>\$ 22,307,038</u>

VALLEY-WIDE RECREATION AND PARK DISTRICT

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 June 30, 2018

	<u>Amount</u>
Fund balances for governmental funds	\$ 21,371,746
Amounts reported for governmental activities in the statement of net position are different because:	
Accrued assets in the statement of net position differ from the amounts reported in governmental funds due to accrued property taxes received after availability period	92,119
Capital assets used in governmental funds are not financial resources and therefore are not reported in governmental funds (net of accumulated depreciation).	55,460,602
Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the statement of net position:	
EMWD retrofit loan	(31,954)
Compensated absences	(150,116)
	<u>(182,070)</u>
OPEB related debt applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Deferred outflows of resources and deferred inflows of resources related to OPEB are only reported in the statement of net position as the changes in these amounts affect only the government-wide statements for governmental activities.	
Deferred outflows of resources	84,094
Net OPEB liability	(4,781,029)
	<u>(4,696,935)</u>
Pension related debt applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Deferred outflows of resources and deferred inflows of resources related to pension are only reported in the statement of net position as the changes in these amounts affect only the government-wide statements for governmental activities.	
Deferred outflows of resources	1,284,390
Deferred inflows of resources	(104,995)
Net pension liability	(3,887,783)
	<u>(2,708,388)</u>
Net position of governmental activities	<u>\$ 69,337,074</u>

See accompanying notes to the financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

VALLEY-WIDE RECREATION AND PARK DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 For the year ended June 30, 2018

	General Fund	Special Revenue Funds		
		Menifee Landscape Maintenance District	Menifee South Landscape Maintenance District	French Valley Landscape Maintenance District
REVENUES:				
Taxes	\$ 1,663,634	\$ -	\$ -	\$ -
Revenues from use of money and property	312,633	41,280	4,672	93,558
Intergovernmental revenues	1,034,572	-	-	-
Charges for services	1,848,252	2,224,480	889,941	4,367,829
In-lieu fees	-	-	-	-
Other revenues	1,652,071	1,880	-	247,056
Total Revenues	6,511,162	2,267,640	894,613	4,708,443
EXPENDITURES:				
General government	942,736	4,494	-	-
Parks and recreation	2,853,770	344,064	-	358,535
Public works - landscape maintenance	1,885,869	1,842,541	877,802	4,069,442
Capital outlay	53,349	278,328	-	110,998
Debt Service:				
Principal	-	43,327	-	-
Interest and fiscal charges	-	2,249	-	-
Total Expenditures	5,735,724	2,515,003	877,802	4,538,975
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	775,438	(247,363)	16,811	169,468
NET CHANGES IN FUND BALANCES	775,438	(247,363)	16,811	169,468
FUND BALANCES, JULY 1	4,696,261	1,492,543	2,416,797	4,523,337
FUND BALANCES, JUNE 30	\$ 5,471,699	\$ 1,245,180	\$ 2,433,608	\$ 4,692,805

(Continued)

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 1,663,634
9,587	2,635	464,365
-	-	1,034,572
-	2,410,066	11,740,568
343,769	-	343,769
65,765	27,167	1,993,939
<u>419,121</u>	<u>2,439,868</u>	<u>17,240,847</u>
-	-	947,230
-	-	3,556,369
-	2,310,939	10,986,593
222,844	-	665,519
-	-	43,327
-	-	2,249
<u>222,844</u>	<u>2,310,939</u>	<u>16,201,287</u>
<u>196,277</u>	<u>128,929</u>	<u>1,039,560</u>
196,277	128,929	1,039,560
<u>5,251,585</u>	<u>1,951,663</u>	<u>20,332,186</u>
<u>\$ 5,447,862</u>	<u>\$ 2,080,592</u>	<u>\$ 21,371,746</u>

VALLEY-WIDE RECREATION AND PARK DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Amount</u>
Net changes in fund balances - total governmental funds	\$ 1,039,560

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

Governmental funds report capital assets acquisitions as expenditures.

However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital assets acquitted	642,552	
Depreciation expense	<u>(1,774,756)</u>	(1,132,204)

Taxes and special assessment revenues in the statement of activities differ from the amounts reported in governmental funds due to accrued property taxes received after the 60 days recording criteria for governmental funds. (32,964)

The issuance of long-term liabilities provides current financial resources to governmental funds, while the repayment of the principal of long-term liabilities consumes current financial resources of governmental funds. However, these transactions have no effect on net position:

Principal payments	43,327	
Net increase in compensated absences payable	<u>(6,989)</u>	36,338

Pension expense reported in the governmental funds includes the annual required contributions. In the statement of activities, pension expense includes the change in the net pension liability and related change in pension amounts for deferred outflows of resources and deferred inflows of resources. (467,067)

Certain receivables recorded as unavailable revenue in governmental funds are recognized as revenue on the full-accrual basis and therefore are reported as revenues in the statement of activities. (217,740)

OPEB expense reported in the governmental funds includes the annual required contributions. In the statement of activities, pension expense includes the change in the net OPEB liability and related change in pension amounts for deferred outflows of resources and deferred inflows of resources. (196,681)

Changes in net position of governmental activities \$ (970,758)

VALLEY-WIDE RECREATION AND PARK DISTRICT

STATEMENT OF NET POSITION
PROPRIETARY FUND
June 30, 2018

	<u>Golf Fund</u>
ASSETS	
Current Assets:	
Cash and cash equivalents (Notes 1 and 2)	\$ 443
Accounts receivable	13,750
Inventories	7,076
Total Current Assets	<u>21,269</u>
Noncurrent Assets:	
Capital assets (Notes 1 and 4)	
Not being depreciated	269,364
Capital assets, net of depreciation	673,981
Total Noncurrent Assets	<u>943,345</u>
 TOTAL ASSETS	 <u>964,614</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts from pension	22,212
Deferred amounts from OPEB	1,454
 TOTAL DEFERRED OUTFLOWS OF RESOURCES	 <u>23,666</u>
LIABILITIES	
Current Liabilities:	
Accounts payable and accrued liabilities	10,062
Due to other funds (Note 9a)	139,000
Total Current Liabilities	<u>149,062</u>
Noncurrent Liabilities:	
Advances from other funds (Note 9b)	1,085,000
Net pension liability	67,235
Net OPEB liability	82,683
Total Noncurrent Liabilities	<u>1,234,918</u>
 TOTAL LIABILITIES	 <u>1,383,980</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts from pension	1,816
 TOTAL DEFERRED INFLOWS OF RESOURCES	 <u>1,816</u>
NET DEFICIT	
Net investment in capital assets	943,345
Unrestricted	(1,340,861)
 TOTAL NET DEFICIT	 <u>\$ (397,516)</u>

See accompanying notes to the financial statements.

VALLEY-WIDE RECREATION AND PARK DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND
CHANGE IN NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the year ended June 30, 2018

	<u>Golf Fund</u>
OPERATING REVENUES:	
Golf revenue	\$ 301,654
Total Operating Revenues	<u>301,654</u>
OPERATING EXPENSES:	
Parks and recreation	128,309
Public works - landscape maintenance	166,528
Depreciation	32,583
Total Operating Expenses	<u>327,420</u>
OPERATING LOSS	<u>(25,766)</u>
NONOPERATING REVENUES (EXPENSES):	
Interest expense	<u>(2,533)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(2,533)</u>
Change in Net Position	(28,299)
Net deficit at beginning of year, as restated	<u>(369,217)</u>
Net deficit at end of year	<u><u>\$ (397,516)</u></u>

See accompanying notes to the financial statements.

VALLEY-WIDE RECREATION AND PARK DISTRICT

STATEMENT OF CASH FLOWS For the year ended June 30, 2018

	Golf Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash receipts from customers	\$ 297,973
Payments to employees	(118,655)
Payments for services and supplies	<u>(206,372)</u>
Net cash used by operating activities	(27,054)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Cash received from other funds	18,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Interest payments	<u>(2,533)</u>
Net decrease in cash and cash equivalents	(11,587)
Cash and Cash Equivalents, Beginning of Year	<u>12,030</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 443</u></u>
Reconciliation of Operating Loss to Net Cash Flows Provided by Operating Activities:	
Operating loss	\$ (25,766)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation	32,583
Changes in operating assets, deferred outflows, liabilities, and deferred inflows:	
(Increase) decrease in assets:	
Receivables	(3,681)
Inventory	2,036
(Increase) decrease in deferred outflows:	
Deferred amounts from pension	23,950
Deferred amounts from OPEB	96
Increase (decrease) in liabilities:	
Accounts payable	1,232
Net pension liability	(57,294)
Net OPEB liability	3,307
Increase (decrease) in deferred inflows:	
Deferred amounts from pension	<u>(3,517)</u>
Total Adjustments	<u>(1,288)</u>
Net Cash Used by Operating Activities	<u><u>\$ (27,054)</u></u>

See accompanying notes to the financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

June 30, 2018

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity

The reporting entity Valley-Wide Recreation and Park District (the District) includes the accounts of the District, the Menifee Landscape Maintenance District (MLMD), the Menifee North Landscape Maintenance District (MNLMD), the French Valley Landscape Maintenance District (FVLMD), the Menifee South Landscape Maintenance District (MSLMD), the Rivercrest Landscape Maintenance District (RLMD), the Winchester/Hunter Road Landscape Maintenance District (W/HRLMD), the Wheatfield Landscape Maintenance District (WLMD), the Valley-Wide Recreation Foundation (Foundation), and the Golf Course (GC).

The District was incorporated on July 27, 1972, under the statutory authority of the State of California Public Resources Code Section 5780 as a recreation and park district in eastern Riverside County, California.

MLMD, MNLMD, FVLMD, MSLMD, RLMD, W/HRLMD, and WLMD were formed under the State of California Streets and Highway Code Sections 22500-22509 to provide landscape maintenance and park development in special assessment districts in eastern Riverside County, California. Separate financial statements are not issued for these entities.

The Foundation was incorporated on September 29, 1980, as a nonprofit public benefit corporation under the State of California Nonprofit Public Benefit Corporation Law. The Foundation was organized for the purposes of rendering assistance to the District by acquiring, constructing, and financing recreation and park improvements, buildings, and the acquisition of land and related facilities for the use, benefit, and enjoyment of the public. Separate financial statements are not issued for this entity.

The Echo Hills Golf Course was purchased by the District during fiscal year 2012 and is accounted for as a proprietary fund using the full accrual basis of accounting.

As required by accounting principles generally accepted in the United States of America, these financial statements present the District and its component units, entities for which the District is considered to be financially accountable. The District is considered to be financially accountable for an organization if the District appoints a voting majority of that organization's governing body, and the District is able to impose its will on that organization or there is a potential for that organization to provide specific financial benefits to or impose specific financial burdens on the District. The District is also considered to be financially accountable for an organization if that organization is fiscally dependent upon the District (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the District). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the District are such that their exclusion would cause the District's financial statements to be misleading or incomplete. Based on these criteria, the component units of the District are MLMD, MNLMD, FVLMD, MSLMD, RLMD, W/HRLMD, WLMD, GC, and the Foundation.

Since the District's Board of Directors serves as the governing board for these component units, all of the District's component units are considered to be blended component units. Blended component units, although legally separate entities, are in substance part of the District's operations and data from these units are reported with the interfund data of the primary government.

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, assessments, and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Likewise, the primary government (including its blended component units) is reported separately from discretely presented component units for which the primary government is financially accountable. The District has no discretely presented component units. Certain eliminations have been made as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34 in regard to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the statement of activities, interfund services have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Net position of the District is classified into three components - net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted - This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The District receives funding from Quimby Fees, which is accounted for in the capital projects fund. Quimby Fee expenditures are restricted in use by the Quimby Act of 1975. Revenues guaranteed through the Quimby Act cannot be used for the operation and maintenance of park facilities.

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Government-Wide and Fund Financial Statements (Continued)

The fund balances reported on the fund statements consist of the following categories:

Nonspendable - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally contractually required to be maintained intact.

Restricted - This classification includes amounts that can be spent only for specific purposes stipulated by constitutional, external resource providers, or through enabling legislation.

Committed - This classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's Board of Directors.

Assigned - This classification includes amounts to be used by the government, authorized by the Board of Directors, for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Unassigned - This classification includes the residual balance for the government's general fund and includes all spendable amounts not contained in other classifications. In other funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

In the government-wide statements, the District considers restricted funds to be spent first then unrestricted funds when expenditures are incurred for purposes for which both restricted and unrestricted net position is available. In the governmental funds, when both restricted and unrestricted resources are available for use, expenses are considered to be paid first from restricted resources and then from unrestricted resources. When committed, assigned, or unassigned amounts are available for use, expenses are considered to be paid first from committed, then from assigned, and then unassigned.

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, deferred inflows of resources, 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.

Separate financial statements for the District's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements display information about major funds individually and other governmental funds in the aggregate for governmental funds. The District has no fiduciary funds.

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation:

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

In the government-wide statement of net position and the statement of activities, activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Proprietary fund equity is classified as net position.

All governmental funds are accounted for using the current financial resources measurement focus and the modified-accrual basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources at the end of the period. Their revenues are recognized when they become measurable and available. 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 (within 60 days) to be available to finance the expenditures accrued for the reporting period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service payments (principal and interest) unpaid vacation, compensatory time, and claims and judgments are recorded only when payment is due.

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.

The funds designated as major funds are determined by a mathematical calculation consistent with GASB Statement No. 34. The District reports the following major governmental funds:

The **General Fund** is the primary operating fund. It accounts for and reports all financial resources of the general government, except those not accounted for and reported in another fund.

The **Menifee Landscape Maintenance District Special Revenue Fund** accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditure for the administration and maintenance of the improvements within the legal boundaries of MLMD.

The **Menifee South Landscape Maintenance District Special Revenue Fund** accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditure for the administration and maintenance of the improvements within the legal boundaries of MSLMD.

The **French Valley Landscape Maintenance District Special Revenue Fund** accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditure for the administration and maintenance of the improvements within the legal boundaries of FVLMD.

The **Capital Projects Fund** accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The District reports the following major proprietary fund:

The **Golf Fund** accounts for operation and maintenance of the District's GC, which is funded by user charges.

The District's fund structure also includes nonmajor special revenue funds that are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Amounts reported as program revenues include (1) fees and charges to customers, applicants, and citizens; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. General revenues include all taxes. Program revenues and expenditures are classified by function. Each function is defined as a major department with a department head and separate budget.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenue and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the District's proprietary fund are charges to customers for golf services. Operating expenses for proprietary funds include the cost of sales and services, general and administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

d. New Accounting Pronouncements

GASB Current-Year Standards

In fiscal year 2017-2018, the District implemented Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses for post-employment benefits other than pension. Accounting changes adopted to conform to the provisions of this statement should be applied retroactively. The result of the implementation of this statement decreased the net position at July 1, 2017 (see Note 13).

GASB 82 - *Pension Issues*, effective for periods beginning after June 15, 2016, except for certain provisions on selection of assumptions, which are effective in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017, and did not impact the City.

GASB 85 - *Omnibus 2017*, effective for periods beginning after June 15, 2017, and did not impact the City

GASB 86 - *Certain Debt Extinguishment Issues*, effective for periods beginning after June 15, 2017, and did not impact the District

GASB Pending Accounting Standards

GASB has issued the following statements, which may impact the District's financial reporting requirements in the future:

GASB 83 - *Certain Asset Retirement Obligations*, effective for periods beginning after June 15, 2018.

GASB 84 - *Fiduciary Activities*, effective for periods beginning after December 15, 2018

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. New Accounting Pronouncements (Continued)

GASB Pending Accounting Standards (Continued)

GASB 87 - *Leases*, effective for periods beginning after December 15, 2019.

GASB 88 - *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, effective for periods beginning after June 15, 20

GASB 89 - *Accounting for Interest Cost Incurred before the End of a Construction Period*, effective for periods beginning after December 15, 2019.

GASB 90 - *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*, effective for periods beginning after December 15, 2018.

e. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents have been defined as demand deposits and highly liquid investments purchased with an original maturity of 90 days or less.

f. Investments

Investments are reported in the accompanying balance sheet at fair value. Changes in fair value that occur during a fiscal year are recognized as revenues from use of money and property. Revenues from use of money and property include interest earnings, any gains or losses realized upon liquidation, maturity, or sale of investments. There are no significant differences between fair value and cost at June 30, 2018.

The District pools investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as investments. Investment income earned by the pooled investments is allocated to the various funds on a quarterly basis based on each fund's average cash and investment balance.

g. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/due from other funds."

Management estimates all receivables at June 30, 2018, to be collectable, as any receivables deemed uncollectable have been written off.

h. Compensated Absences

Vacation pay is payable to employees at the time used or upon termination of employment. In the government-wide financial statements, the cost of vacation pay is recorded as a liability when incurred. Compensated absences are expected to be paid primarily by the general fund.

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Claims and Judgments

When it is probable that a claim liability has been incurred at year-end, and the amount of the loss can be reasonably estimated, the District records the estimated loss, net of any insurance coverage under its self-insurance program. At June 30, 2018, in the opinion of the District’s counsel, the District had no material claims that would require loss provision in the financial statements, including losses for claims that are incurred but not reported. Small-dollar claims and judgments are recorded as expenditures when paid, if any.

j. Property Taxes

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool and are then allocated to the governmental entities based on complex formulas. Accordingly, the District accrues only those taxes that are received within 60 days after year-end.

Lien Date	January 1
Levy Date	July 1
Due Dates	November 1 and February 1
Delinquent Dates	December 11 and April 11

k. Capital Assets

The District’s capital assets that have an estimated useful life greater than one year are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their acquisition value on the date donated. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Construction-in-progress costs are capitalized and transferred to their respective fixed asset category upon completion of the project. The District’s policy has set the capitalization threshold for reporting capital assets as follows:

Buildings	\$50,000
Improvements other than buildings	25,000
Equipment (except vehicles)	10,000
Vehicles	5,000

Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	50 years
Improvements other than buildings	25 years
Equipment and vehicles	5-20 years

l. COBRA Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides health-care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium plus a 2% administration fee is paid in full by the insured on or before the tenth (10th) day of the month for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the District under this program, and there were no participants in the program as of June 30, 2018.

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense) until that time. The District has the following items that qualify for reporting in this category:

- Deferred outflows related to pensions for employer contributions made after the measurement date of the net pension liability.
- Deferred outflows related to pensions for differences between expected and actual experiences. This amount is amortized over a closed period equal to the average of the expected remaining service lives of all employee that are provided with pensions through the plans.
- Deferred outflows related to pensions for changes in proportion and differences between employer contributions and proportionate share of contributions. This amount is amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions through the plans.
- Deferred outflows related to pensions for changes in assumptions. This amount is amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions through the plans.
- Deferred outflows from pensions resulting from the difference in projected and actual earnings on investments of the pension plan fiduciary net position. This amount is amortized over five years.
- Deferred outflows related to OPEB for employer contributions made after the measurement date of the net pension liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The District has the following that qualify for reporting in this category:

- Deferred inflows related to pensions for differences between expected and actual experiences. This amount is amortized over a closed period equal to the average of the expected remaining service lives of all employee that are provided with pensions through the plans.
- Deferred inflows from pensions resulting from changes in assumptions. This amount is amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions through the plans.

VALLEY-WIDE RECREATION AND PARK DISTRICT

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Pensions

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 District’s California Public Employees’ Retirement System (CalPERS) plans and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. 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.

o. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America 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 expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Cash and investments at June 30, 2018, are reported in the accompanying basic financial statements as follows:

Statement of Net Position:

Cash and investments	\$ 16,105,862
Restricted:	
Cash and investments	4,373,508
Total cash and investments	<u>\$ 20,479,370</u>

Cash and investments at June 30, 2018, consisted of the following:

Petty cash	\$ 1,495
Deposits with financial institutions	19,757,086
Investments	720,789
Total cash and investments	<u>\$ 20,479,370</u>

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 by the California Government Code (or the District’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Amount or Percentage Allowed</u>	<u>Maximum Investment in One Issuer</u>
US Treasury Bills, Bonds and Notes	5 years	None	None
US Government-Sponsored Entities	5 years	None	None
Banker’s Acceptance Notes	180 days	40%	None
State of California Notes or Bonds	5 years	None	None
Repurchase Agreements	1 year	None	None
Riverside County Investment Pool	N/A	None	None

2. CASH AND INVESTMENTS (Continued)

Investments Authorized by the California Government Code and the District’s Investment Policy

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Amount or Percentage Allowed</u>	<u>Maximum Investment in One Issuer</u>
Medium-Term Corporate Notes	5 years	30%	30%
Commercial Paper	270 days	25%	20%
Local Agency Investment Fund	N/A	None	None
Money Market Mutual Funds	N/A	20%	20%

N/A = Not Applicable

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates that 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. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

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:

<u>Investment Type</u>	<u>12 Months or Less</u>
Local Agency Investment Fund	\$ 488,668
Riverside County Investment Pool	232,121
	<u>\$ 720,789</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 a rating by a nationally recognized statistical rating organization. At June 30, 2018 the District’s investment in Riverside County Investment Pool is rated AAA by Standards and Poors and the investment in Local Agency Investment Fund is not rated.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of and during the year ended June 30, 2018, the District had no investments in any one issuer that represented 5% or more of total District investments.

2. CASH AND INVESTMENTS (Continued)

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 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 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 or investments, 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 market 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 District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2018, all of the District’s deposits with financial institutions were covered by federal depository insurance limits or were held in collateralized accounts.

Fair Value Measurements

The District categorizes its fair value measurement within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the relative inputs used to measure the fair value of the investments. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The District’s investments in the Riverside County Investment Pool and Local Agency Investment Fund are not subject to the fair value hierarchy.

3. LONG-TERM DEBT

A summary of changes in the long-term debt of the District for the year ended June 30, 2018, is as follows:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018	Due Within One Year
Governmental Activities:					
EMWD Retrofit Loan	\$ 75,280	\$ -	\$ (43,326)	\$ 31,954	\$ 31,954
Compensated absences	143,128	94,474	(87,486)	150,116	69,446
Total	\$ 218,408	\$ 94,474	\$ (130,812)	\$ 182,070	\$ 101,400

Eastern Municipal Water District Retrofit Loan:

On September 26, 2013, the District entered into an agreement with Eastern Municipal Water District to aid in financing the reconstruction of the Wheatfield Park from using potable water to recycled water. The principal amount not to exceed \$192,500 will be paid off over a 10-year period with an interest rate at the greater of 3% or the prime rate. As of June 30, 2018, the outstanding balance was \$31,954.

VALLEY-WIDE RECREATION AND PARK DISTRICT

3. LONG-TERM DEBT (CONTINUED)

Compensated Absences

The District's policies relating to compensated absences are described in Note 1h. This liability, amounting to \$150,116 at June 30, 2018, will be paid in future years from the general fund.

4. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2018, was as follows:

	Balance at July 1, 2017	Additions	Deletions	Transfers	Balance at June 30, 2018
Capital assets, not being depreciated:					
Land	\$ 12,917,575	\$ -	\$ -	\$ -	\$ 12,917,575
Historical automobile	22,900	-	-	-	22,900
Construction in progress	1,231,970	184,770	-	(815,068)	601,672
Total capital assets, not being depreciated	<u>14,172,445</u>	<u>184,770</u>	<u>-</u>	<u>(815,068)</u>	<u>13,542,147</u>
Capital assets, being depreciated:					
Building and improvements	60,721,369	371,654	-	815,068	61,908,091
Equipment	208,017	58,690	-	-	266,707
Vehicles	345,897	27,438	-	-	373,335
Total capital assets, being depreciated	<u>61,275,283</u>	<u>457,782</u>	<u>-</u>	<u>815,068</u>	<u>62,548,133</u>
Less accumulated depreciation for:					
Building and improvements	(18,347,940)	(1,755,867)	-	-	(20,103,807)
Equipment	(192,529)	(7,373)	-	-	(199,902)
Vehicles	(314,453)	(11,516)	-	-	(325,969)
Total accumulated depreciation	<u>(18,854,922)</u>	<u>(1,774,756)</u>	<u>-</u>	<u>-</u>	<u>(20,629,678)</u>
Total capital assets, being depreciated, net	<u>42,420,361</u>	<u>(1,316,974)</u>	<u>-</u>	<u>815,068</u>	<u>41,918,455</u>
Total governmental activities capital assets, net	<u>\$ 56,592,806</u>	<u>\$ (1,132,204)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,460,602</u>

VALLEY-WIDE RECREATION AND PARK DISTRICT

4. CAPITAL ASSETS (Continued)

Capital asset activity for business-type activities for the year ended June 30, 2018, was as follows:

	Balance at July 1, 2017	Additions	Deletions	Balance at June 30, 2018
Capital assets, not being depreciated:				
Land	\$ 269,364	\$ -	\$ -	\$ 269,364
Total capital assets, not being depreciated	<u>269,364</u>	<u>-</u>	<u>-</u>	<u>269,364</u>
Capital assets, being depreciated:				
Building and improvements	795,299	-	-	795,299
Equipment	60,733	-	-	60,733
Total capital assets, being depreciated	<u>856,032</u>	<u>-</u>	<u>-</u>	<u>856,032</u>
Less accumulated depreciation for:				
Building and improvements	(125,211)	(26,510)	-	(151,721)
Equipment	<u>(24,257)</u>	<u>(6,073)</u>	<u>-</u>	<u>(30,330)</u>
Total accumulated depreciation	<u>(149,468)</u>	<u>(32,583)</u>	<u>-</u>	<u>(182,051)</u>
Total capital assets, being depreciated, net	<u>706,564</u>	<u>(32,583)</u>	<u>-</u>	<u>673,981</u>
Total business-type activities capital assets, net	<u>\$ 975,928</u>	<u>\$ (32,583)</u>	<u>\$ -</u>	<u>\$ 943,345</u>

Depreciation expense was charged to functions/programs of the District as follows:

Governmental Activities	
General government	\$ 31,908
Parks and recreation	1,739,945
Public works - landscape maintenance	<u>2,903</u>
Total Depreciation - Governmental Activities	<u>\$ 1,774,756</u>
Business-type Activities	
Golf	<u>\$ 32,583</u>
Total Depreciation - Business-type Activities	<u>\$ 32,583</u>

5. INSURANCE JOINT POWERS AGENCY

The District is a member of the California Association for Park and Recreation Indemnity (CAPRI), a joint powers agency composed of California Special Districts. Each member District pays for its proportionate share of its individually contracted insurance coverage. The District is insured against claims and judgments for public liability and workers' compensation with insurance coverage as follows:

	Insurance per Occurrence	Excess Coverage per Occurrence over Insurance Retention
General liability (including Automobile)	\$ 1,000,000	\$ 24,000,000
Public Officials and Employee	1,000,000	24,000,000
Workers' Compensation	350,000	State Statutory Limits

5. INSURANCE JOINT POWERS AGENCY (CONTINUED)

Under the terms of the District's agreement, CAPRI acts as servicing agent in administering the workers' compensation claims program. Settled claims have not exceeded any of the District's coverage amounts in any of the last three fiscal years, and there were no reductions in the District's insurance coverage during the year ended June 30, 2018. The District's insurance coverage with CAPRI also includes general liability (casualty), automotive, property, and excess umbrella liability. There is no deductible on the general and automobile liability insurance or workers' compensation. There is a \$5,000 deductible for employment liability claims.

The District has an all-risk property loss coverage including boiler and machinery coverage, which has a limit of \$1,000,000,000 per occurrence shared by the membership with an excess limit of \$100,000,000 (limited to insurable value). There is a \$2,000 deductible per occurrence payable by the District.

In addition, the District has flood and earthquake insurance coverage with an annual aggregate limit of \$10,000,000 and \$5,000,000, respectively. The deductible for all loss or damage arising from the risk of flood is \$20,000. The deductible for all loss or damage arising from the risk of an earthquake is \$50,000 per occurrence or 5% of the value of the building, contents, and/or structure damaged, whichever is greater.

6. PENSION PLANS

a. General Information about the Pension Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's 2.5% at 55 (Tier 1 Miscellaneous Plan), the 2.0% at 60 (Tier 2 Miscellaneous Plan), and 2.0% at 62 (California Public Employees' Pension Reform Act (PEPRA) Miscellaneous Plan) employee pension plans, which are cost-sharing multiple employer defined benefit pension plans administered by CalPERS. Benefit provisions under the plans 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 50-62 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five 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. Cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

6. PENSION PLANS (Continued)

a. General Information about the Pension Plans (Continued)

The plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

	Miscellaneous		PEPRA Plan
	Tier 1 Plan	Tier 2 Plan	
Benefit formula	2.5%@55	2%@60	2%@62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50-63	52-67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.00%	6.25%
Required employer contribution rates			
Normal cost rate	10.110%	7.200%	6.533%
Payment of unfunded liability	\$ 196,043	\$ 116	\$ 167

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are determined through CalPERS's annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the 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. District contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by pension plan terms as plan member contributions requirements are classified as plan member contributions.

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2018, the District reported net pension liabilities for its proportionate share of the net pension liability of all plans as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous Plans	<u>\$ 3,955,018</u>

The District's net pension liability for each plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the plans is measured as of June 30, 2017, and the total pension liability for each plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, rolled forward to June 30, 2017, using standard update procedures. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

VALLEY-WIDE RECREATION AND PARK DISTRICT

6. PENSION PLANS (Continued)

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The District's proportionate share of the net pension liability for all Plans as of the measurement dates ended June 30, 2016 and 2017, was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2016	0.09958%
Proportion - June 30, 2017	0.10033%
Change - Increase (Decrease)	0.00075%

For the year ended June 30, 2018, the District recognized pension expense of \$825,853. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 395,647	\$ -
Differences between actual and expected experience	4,490	(64,330)
Change in assumptions	557,125	(42,481)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	126,000	-
Net differences between projected and actual earnings on plan investments	223,340	-
Total	<u>\$ 1,306,602</u>	<u>\$ (106,811)</u>

An amount of \$395,647 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	Amount
2019	\$ 293,715
2020	362,235
2021	223,001
2022	(74,807)
2023	-
Thereafter	-
	<u>\$ 804,144</u>

6. PENSION PLANS (Continued)

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions

For the measurement period ended June 30, 2017 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2016 total pension liability determined in the June 30, 2016 actuarial accounting valuation. The June 30, 2017 total pension liability was based on the following actuarial methods and assumptions:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	(1)
Mortality Rate Table	(2)
Post Retirement Benefit Increase	(3)

- (1) Varies by entry and service.
- (2) The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 Experience Study report (based on CalPERS demographic data from 1997 to 2011) available on the CalPERS website.
- (3) Contract cost of living adjustments up to 2.75% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.75% thereafter.

All other actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial Experience Study for the period from 1997 to 2011, including updates to salary increase, mortality, and retirement rates. The Experience Study report can be obtained at the CalPERS website under Forms and Publications.

Change of Assumptions

In fiscal year 2017-2018, the financial reporting discount rate was reduced from 7.65% to 7.15%. Deferred outflows of resources and deferred inflows of resources for changes of assumptions represent the unamortized portion of this assumption change and the unamortized portion of the changes of assumptions related to prior measurement periods.

6. PENSION PLANS (Continued)

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.15% for each Plan and reflects the long-term expected rate of return for each Plan net of investment expenses and without reduction for administrative expenses. 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 of the Plans, the tests revealed the assets would not run out. Therefore, the current 7.15% discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. 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 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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 (PERF) cash flows. Taking into account historical returns of all PERF asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) 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 PERF 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. The target allocation shown was adopted by CalPERS Board of Directors effective on July 1, 2014.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	47.00%	4.90%	5.38%
Global Fixed Income	19.00%	0.80%	2.27%
Inflation Sensitive	6.00%	0.60%	1.39%
Private Equity	12.00%	6.60%	6.63%
Real Estate	11.00%	2.80%	5.21%
Infrastructure and Forestland	3.00%	3.90%	5.36%
Liquidity	2.00%	-0.40%	-0.90%
Total	100.00%		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

6. PENSION PLANS (Continued)

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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

The following presents the District’s proportionate share of the net pension liability for all plans calculated using the discount rate for each plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Miscellaneous Plan
1% Decrease Net Pension Liability	6.15% \$ 5,791,461
Current Discount Rate Net Pension Liability	7.15% \$ 3,955,018
1% Increase Net Pension Liability	8.15% \$ 2,434,043

Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

c. Payable to the Pension Plan

At June 30, 2018, the District had no outstanding amount of contributions to the pension plan required for the year ended June 30, 2018.

7. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act ("PEMHCA"), an agent multiple-employer plan, commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options. For Administrative personnel, the District contributes the full premium for the retired participant, including spouse and if applicable, family portion. The contribution continues when the retiree is Medicare eligible. Those who retire directly from the District with at least 50 years in age and 5 years CalPERS service if hired before 1/1/2013, and 52 years in age and 5 years CalPERS service if hired on or after 1/1/2013 are eligible. For Miscellaneous/Clerical, the District contributes the employee only premium for the retired participant. The contribution continues when the retiree is Medicare eligible. Those who retire directly from the District with at least 50 years in age and 5 years CalPERS service if hired before 1/1/2013, and 52 years in age and 5 years CalPERS service if hired on or after 1/1/2013 are eligible. In addition, the District pays the PEMHCA administrative fee (0.33% of premium for 2017/18, 0.23% of premium for 2018/19). Survivor benefits are available. The District does not contribute dental, vision, and life benefits for retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The plan does not issue a separate report.

7. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Employees Covered

As of the June 30, 2017 measurement date, the following current and former employees were covered by the benefit terms under the plan:

Inactive employees or beneficiaries currently receiving benefits	7
Active employees	<u>21</u>
Total	<u><u>28</u></u>

Total OPEB Liability

The District's OPEB liability of \$4,863,712 was measured as of June 30, 2017, and was determined by an actuarial valuation as of July 1, 2017. Standard actuarial update procedure were used to project/discard from valuation to measurement date.

Actuarial Assumptions and Other Inputs

The total OPEB liability as of June 30, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	July 1, 2017
Measurement Date	June 30, 2017
Actuarial Cost Method	Alternative Measurement Method
Actuarial Assumptions:	
Discount Rate	3.13%
Projected Salary Increase	3.00% per annum, in aggregate
Healthcare Cost Trend Rates	6.0% for 2017; 5.0% for 2018 and later
Percent married	50%
Retirement age	50%
Mortality	Based on the RP-2014 Employee Mortality table for Males or Females, as appropriate. Post-retirement mortality rates were based on RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

The discount rate is based on the S&P Municipal Bond 20 Year High Grade Rate Index.

Changes in total OPEB Liability

The change in total OPEB liability is as follows:

	Total OPEB Liability
Balance at June 30, 2016 (Measurement Date)	<u>\$ 4,669,285</u>
Changes in the Year:	
Service cost	140,899
Interest on the total OPEB liability	144,732
Benefit payments	<u>(91,204)</u>
Net Changes	<u>194,427</u>
Balance at June 30, 2017 (Measurement Date)	<u><u>\$ 4,863,712</u></u>

VALLEY-WIDE RECREATION AND PARK DISTRICT

7. OTHER POST-EMPLOYMENT BENEFITS (Continued)

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

The following presents the total OPEB liability of the District, calculated using the discount rate for the Plan, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate:

	1% Decrease (2.13%)	Discount Rate (3.13%)	1% Increase (4.13%)
Total OPEB Liability	\$ 5,766,943	\$ 4,863,712	\$ 4,154,092

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage point lower (5.00% decreasing to 4.00%) or one-percentage point higher (7.00% decreasing to 6.00%) than the current healthcare cost trend rates:

	1% Decrease (5.00% decreasing to 4.00%)	Current Healthcare Cost Trend Rates (6.00% decreasing to 5.00%)	1% Increase (7.00% decreasing to 6.00%)
Total OPEB Liability	\$ 4,109,682	\$ 4,863,712	\$ 5,836,882

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

For the year ended June 30, 2018, the District recognized OPEB expense of \$285,631. At June 30, 2018, the District reported deferred outflows of resources of \$85,548 related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ending June 30, 2019.

8. COMMITMENTS AND CONTINGENT LIABILITIES

Grant Audit Contingencies

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. District management believes disallowances, if any, will be immaterial.

Litigation

At June 30, 2018, the District is a defendant in certain legal actions in the normal course of operations. In the opinion of management and legal counsel, any liability resulting from these actions will not result in a material adverse effect on the District’s financial position.

9. INTERFUND TRANSACTIONS

a. Individual interfund receivables and payables at June 30, 2018, were as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Echo Hills	\$ 139,000
General Fund	Wheatfield	80,964
		<u>\$ 219,964</u>

The above interfund transactions were for short-term borrowings for operations.

9. INTERFUND TRANSACTIONS

b. Advance to Golf Fund

The golf fund was issued a five-year loan by the capital projects fund in June 2013 of up to \$1,000,000 for the funding of various capital projects to the Echo Hills Golf Course. On June 15, 2015, the Board of Directors approved the issuance of an additional \$85,000 loan from the general fund to the Echo Hills enterprise fund. The loan will be financed by user charges at Echo Hills Golf Course. This is reflected on the statement of net position as an internal balance. The balance as of June 30, 2018, is \$1,085,000. There is currently no repayment schedule for this loan.

10. INDIVIDUAL FUND DISCLOSURES

The following funds contained deficit fund balances/net position as of June 30, 2018:

	Deficit Amount
Other Governmental Special Revenue Funds:	
Wheatfield Landscape Maintenance District	\$ 82,691
Echo Hills Enterprise Fund	397,516

These fund balance deficits will be eliminated by excess revenues over expenditures.

11. COMMUNITY CENTER

On May 17, 2011, the District entered into a lease agreement with the County of Riverside (County). The agreement states that the County will convey its ownership interest in a 12-acre community and childcare center (Center) located at 25625 Briggs Road, Menifee, California, on real property currently owned by the County to the District after a 49-year lease period. The agreement calls for an annual payment of \$1 per year of the lease. The District has the option to purchase the Center for \$1 at the end of the lease. The District agrees to operate and maintain the Center’s community center, childcare facility, and park area. Operation and maintenance will be at the sole cost and expense of the District. In the event the Center is abandoned or no longer used in accordance with the agreement, the Center will revert back to the County unless alternate use is approved by the County. This lease agreement was extended for an additional three years and is scheduled to expire on May 17, 2020.

12. ELLER PARK

On April 6, 2010, the Park District entered into an agreement with the County for the maintenance and operation of Eller Park located at 25926 Antelope Road in Menifee. All operations at the park will be managed by the District and any and all fees collected for the services and programs shall be retained by the District. This five-acre park has a wide variety of amenities, including a lighted ball field, outdoor basketball courts, running/jogging track, playground equipment, and restroom facilities. Eller Park will service the residents in the Romoland, Homeland, and Menifee area. In the event the park is abandoned or no longer used in accordance with the agreement, the park will revert back to the County unless alternate use is approved by the County. The agreement states that if and when a notice of completion is approved by the County’s Board of Supervisors for a Caltrans connection, the County will convey its ownership interest in the property to the District. This property has not been conveyed to the District as of June 30, 2018.

13. RESTATEMENT OF NET POSITION

Net position as of July 1, 2017 were restated as follows:

	Governmental Governmental Activities	Business-Type Activities/ Echo Hills Fund
Net position (deficit) as previously reported as of June 30, 2017	\$ 73,495,861	\$ (291,391)
Implementation of GASB 75 to record the OPEB liability at the beginning of the year	<u>(3,188,029)</u>	<u>(77,826)</u>
Net position (deficit) as restated July 1, 2017	<u>\$ 70,307,832</u>	<u>\$ (369,217)</u>

14. SUBSEQUENT EVENTS

Events occurring after June 30, 2018, have been evaluated for possible adjustments to the financial statements or disclosures as of April 5, 2019, which is the date these financial statements were available to be issued.

THIS PAGE INTENTIONALLY LEFT BLANK

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Last Ten Fiscal Years*

Fiscal Year Ended	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Measurement date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Plan's proportion of the net pension liability	0.03988%	0.99580%	0.10310%	0.08889%
Plan's proportionate share of the net pension liability	\$ 3,955,018	\$ 3,459,147	\$ 2,828,422	\$ 2,196,948
Plan's covered payroll	\$ 2,132,386	\$ 2,202,481	\$ 2,080,642	\$ 2,254,756
Plan's proportionate share of the net pension liability as a percentage of its covered payroll	185.47%	157.06%	135.94%	97.44%
Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability	73.31%	74.06%	75.27%	80.13%
Plan's proportionate share of aggregate employer contributions	\$ 355,525	\$ 327,337	\$ 329,468	\$ 241,879

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

SCHEDULE OF CONTRIBUTIONS - DEFINED BENEFIT PENSION PLANS

Last Ten Fiscal Years*

Fiscal Year Ended	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution (actuarially determined)	\$ 395,647	\$ 379,956	\$ 329,674	\$ 292,330
Contributions in relation to the actuarially determined contributions	395,647	379,956	329,674	292,330
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,172,665	\$ 2,132,386	\$ 2,202,481	\$ 2,080,642
Contributions as a percentage of covered payroll	18.21%	17.82%	14.97%	14.05%

Notes to Schedule:

Valuation Date	6/30/2014	6/30/2014	6/30/2013	6/30/2012
----------------	-----------	-----------	-----------	-----------

Methods and Assumptions Used to Determine Contribution Rates

Single and agent employers	Entry age**
Amortization method	Level percentage of payroll, closed**

Asset valuation method	Market Value***
Inflation	2.75%**
Salary increases	Depending on age, service, and type of employment**
Investment rate of return	7.50%, net of pension plan investment expense, including inflation**
Retirement age	2.5% @ 55, 2% @ 60-62
Mortality	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience

* - Fiscal year 2015 was the 1st year of implementation, therefore only four years are shown

** - The valuation for June 30, 2012, 2013, and 2014 (applicable to fiscal years ended June 30, 2015, 2016, and 2017 respectively) included the same actuarial assumptions.

*** - The valuation for June 30, 2012 (applicable to fiscal year ended June 30, 2015) valued assets using a 15 Year Smoothed Market method. The market value asset valuation method was utilized for the June 30, 2013, 2014, and 2015 valuations (applicable to fiscal years ended June 30, 2016, 2017, and 2018 respectively).

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS

Last Ten Fiscal Years*

Fiscal Year Ended	<u>June 30, 2018</u>
Measurement date	<u>June 30, 2017</u>
Total OPEB Liability:	
Service cost	\$ 140,899
Interest on total OPEB liability	144,732
Benefit payments, including refunds of	<u>(91,204)</u>
Net Change in Total OPEB Liability	194,427
Total OPEB Liability - Beginning of Year	<u>4,669,285</u>
Total OPEB Liability - Ending (a)-(b)	<u>\$ 4,863,712</u>
Covered - employee payroll	\$ 2,132,386
Total OPEB liability as percentage of covered - employee payroll	228.09%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

The fiscal year ended June 30, 2018 is the first year of implementation; therefore, there are no previous GASB 75 actuarial reports for comparison.

* Fiscal year 2018 was the first year of implementation; therefore, only one year is shown.

THIS PAGE INTENTIONALLY LEFT BLANK

BUDGETARY COMPARISON SCHEDULE, GENERAL FUND
For the year ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
FUND BALANCE, JULY 1	\$ 4,696,261	\$ 4,696,261	\$ 4,696,261	\$ -
RESOURCES (INFLOWS):				
Taxes	1,457,500	1,457,500	1,663,634	206,134
Revenues from use of money and property	370,500	370,500	312,633	(57,867)
Intergovernmental revenues	810,000	810,000	1,034,572	224,572
Charges for services	1,996,500	1,996,500	1,848,252	(148,248)
Other revenues	1,589,650	1,589,650	1,652,071	62,421
Amount Available for Appropriations	6,224,150	6,224,150	6,511,162	287,012
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	869,281	869,281	942,736	(73,455)
Parks and recreation	3,019,698	3,019,698	2,853,770	165,928
Public works - landscape maintenance	2,018,348	2,018,348	1,885,869	132,479
Capital outlay	-	-	53,349	(53,349)
Debt service - principal	124,246	124,246	-	124,246
Total Charges to Appropriations	6,031,573	6,031,573	5,735,724	295,849
NET CHANGE IN FUND BALANCE	192,577	192,577	775,438	582,861
FUND BALANCE, JUNE 30	\$ 4,888,838	\$ 4,888,838	\$ 5,471,699	\$ 582,861

BUDGETARY COMPARISON SCHEDULE, MENIFEE LANDSCAPE MAINTENANCE DISTRICT
SPECIAL REVENUE FUND
For the year ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
FUND BALANCE, JULY 1	\$ 1,492,543	\$ 1,492,543	\$ 1,492,543	\$ -
RESOURCES (INFLOWS):				
Revenues from use of money and property	19,000	19,000	41,280	22,280
Charges for services	2,405,000	2,405,000	2,224,480	(180,520)
Other revenues	1,000	1,000	1,880	880
Amount Available for Appropriations	2,425,000	2,425,000	2,267,640	(157,360)
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	-	-	4,494	(4,494)
Parks and recreation	367,900	367,900	344,064	23,836
Public works - landscape maintenance	1,769,928	1,769,928	1,842,541	(72,613)
Capital outlay	-	-	278,328	(278,328)
Debt service - principal	50,000	50,000	43,327	6,673
Debt service - interest	5,000	5,000	2,249	2,751
Total Charges to Appropriations	2,192,828	2,192,828	2,515,003	(317,681)
NET CHANGE IN FUND BALANCE	232,172	232,172	(247,363)	(475,041)
FUND BALANCE, JUNE 30	\$ 1,724,715	\$ 1,724,715	\$ 1,245,180	\$ (475,041)

BUDGETARY COMPARISON SCHEDULE, MENIFEE SOUTH LANDSCAPE
MAINTENANCE DISTRICT SPECIAL REVENUE FUND
For the year ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
FUND BALANCE, JULY 1	\$ 2,416,797	\$ 2,416,797	\$ 2,416,797	\$ -
RESOURCES (INFLOWS):				
Revenues from use of money and property	10,000	10,000	4,672	(5,328)
Charges for services	925,000	925,000	889,941	(35,059)
Amount Available for Appropriations	935,000	935,000	894,613	(40,387)
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Public works - landscape maintenance	900,452	900,452	877,802	22,650
Total Charges to Appropriations	900,452	900,452	877,802	22,650
NET CHANGE IN FUND BALANCE	34,548	34,548	16,811	(17,737)
FUND BALANCE, JUNE 30	\$ 2,451,345	\$ 2,451,345	\$ 2,433,608	\$ (17,737)

BUDGETARY COMPARISON SCHEDULE, FRENCH VALLEY LANDSCAPE
MAINTENANCE DISTRICT SPECIAL REVENUE FUND
For the year ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
FUND BALANCE, JULY 1	\$ 4,523,337	\$ 4,523,337	\$ 4,523,337	\$ -
RESOURCES (INFLOWS):				
Revenues from use of money and property	101,000	101,000	93,558	(7,442)
Charges for services	4,608,500	4,608,500	4,367,829	(240,671)
Other revenues	65,500	65,500	247,056	181,556
Amount Available for Appropriations	4,775,000	4,775,000	4,708,443	(66,557)
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Parks and recreation	345,380	345,380	358,535	(13,155)
Public works - landscape maintenance	4,154,581	4,154,581	4,069,442	85,139
Capital outlay	1,500	1,500	110,998	(109,498)
Total Charges to Appropriations	4,501,461	4,501,461	4,538,975	(37,514)
NET CHANGE IN FUND BALANCE	273,539	273,539	169,468	(104,071)
FUND BALANCE, JUNE 30	\$ 4,796,876	\$ 4,796,876	\$ 4,692,805	\$ (104,071)

1. BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedule:

- 1) The annual budget adopted by the Board of Directors provides for the general operation of the District. It includes proposed expenditures and the means of financing them.
- 2) The Board of Directors approves total budgeted appropriations and any amendments to appropriations throughout the year. This “appropriated budget” covers substantially all District expenditures, with the exception of debt service on bond issues and capital improvement projects, which expenditures constitute legally authorized “nonappropriated budget.” There were no significant nonbudgeted financial activities. Actual expenditures may exceed budgeted appropriations at the fund level. However, the District’s general manager is authorized to transfer budgeted amounts between individual departments. Budget figures used in the financial statements are the final adjusted amounts, including any amendments to the budget during the year.
- 3) Formal budgetary integration is employed as a management control device. Appropriations that are encumbered at year-end lapse and then are added to the following year’s budgeted appropriations. However, encumbrances at year-end are reported as reservations of fund balance. There were no encumbrances at June 30, 2018.
- 4) Budget information is adopted for general, special revenue, and capital project funds and presented only for the general fund and major special revenue funds as required supplemental information. The presentation represents original appropriations adjusted for supplemental appropriations, if any, made during the year. Budgets for the general and special revenue funds are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America.

OTHER SUPPLEMENTARY INFORMATION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2018

	Special Revenue Funds			
	Menifee LMD 88-1 CFD	Menifee North Landscape Maintenance District	Wheatfield Landscape Maintenance District	Rivercrest Landscape Maintenance District
ASSETS:				
Cash and investments (Notes 1 and 2)	\$ 5,559	\$ 1,108,344	\$ -	\$ 85,626
Accounts receivable	-	4,795	-	-
Taxes receivable	-	8,990	-	429
Interest receivable	-	138	-	-
TOTAL ASSETS	\$ 5,559	\$ 1,122,267	\$ -	\$ 86,055
LIABILITIES:				
Accounts payable	\$ 497	\$ 91,180	\$ 1,727	\$ 262
Due to other funds (Note 10)	-	-	80,964	-
Total Liabilities	497	91,180	82,691	262
FUND BALANCE:				
Restricted for:				
Parks and recreation	5,062	1,031,087	-	85,793
Unassigned	-	-	(82,691)	-
Total Fund Balance	5,062	1,031,087	(82,691)	85,793
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,559	\$ 1,122,267	\$ -	\$ 86,055

(Continued)

**VALLEY-WIDE RECREATION
AND PARK DISTRICT**

**OTHER SUPPLEMENTARY
INFORMATION**

(Continued)

Winchester/Hunter Landscape Maintenance District	Winchester CFD	French Valley CFD	Menifee South CFD	Total Other Governmental Funds
\$ 90,888	\$ 85,221	\$ 863,706	18,275	\$ 2,257,619
-	-	-	-	4,795
-	-	5,251	-	14,670
-	-	-	-	138
<u>\$ 90,888</u>	<u>\$ 85,221</u>	<u>\$ 868,957</u>	<u>\$ 18,275</u>	<u>\$ 2,277,222</u>
\$ 4,336	\$ 555	\$ 17,109	\$ -	\$ 115,666
-	-	-	-	80,964
<u>4,336</u>	<u>555</u>	<u>17,109</u>	<u>-</u>	<u>196,630</u>
86,552	84,666	851,848	18,275	2,163,283
-	-	-	-	(82,691)
<u>86,552</u>	<u>84,666</u>	<u>851,848</u>	<u>18,275</u>	<u>2,080,592</u>
<u>\$ 90,888</u>	<u>\$ 85,221</u>	<u>\$ 868,957</u>	<u>\$ 18,275</u>	<u>\$ 2,277,222</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
For the year ended June 30, 2018

	Menifee LMD 88-1 CFD	Menifee North Landscape Maintenance District	Wheatfield Landscape Maintenance District	Rivercrest Landscape Maintenance District
REVENUES:				
Revenues from use of money and property	\$ -	\$ 1,577	\$ -	\$ -
Charges for services	6,850	1,508,314	-	35,944
Other revenues	-	27,167	-	-
Total Revenues	<u>6,850</u>	<u>1,537,058</u>	<u>-</u>	<u>35,944</u>
EXPENDITURES:				
Public works - landscape maintenance	<u>7,471</u>	<u>1,617,897</u>	<u>14,641</u>	<u>17,881</u>
Total Expenditures	<u>7,471</u>	<u>1,617,897</u>	<u>14,641</u>	<u>17,881</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(621)</u>	<u>(80,839)</u>	<u>(14,641)</u>	<u>18,063</u>
NET CHANGES IN FUND BALANCES	(621)	(80,839)	(14,641)	18,063
FUND BALANCES, July 1, AS RESTATED	<u>5,683</u>	<u>1,111,926</u>	<u>(68,050)</u>	<u>67,730</u>
FUND BALANCES, June 30	<u>\$ 5,062</u>	<u>\$ 1,031,087</u>	<u>\$ (82,691)</u>	<u>\$ 85,793</u>

(Continued)

Winchester/Hunter Landscape Maintenance District	Winchester CFD	French Valley CFD	Menifee South CFD	Total Other Governmental Funds
\$ 126	\$ -	\$ 932	\$ -	\$ 2,635
65,971	50,250	724,462	18,275	2,410,066
-	-	-	-	27,167
66,097	50,250	725,394	18,275	2,439,868
51,331	77,706	524,012	-	2,310,939
51,331	77,706	524,012	-	2,310,939
14,766	(27,456)	201,382	18,275	128,929
14,766	(27,456)	201,382	18,275	128,929
71,786	112,122	650,466	-	1,951,663
\$ 86,552	\$ 84,666	\$ 851,848	\$ 18,275	\$ 2,080,592

ACTION ITEM
ITEM 15.02

THIS PAGE INTENTIONALLY LEFT BLANK



AGENDA REPORT

Item No. 15.02

**BOARD OF DIRECTORS
MEETING:**

April 15, 2019

SUBJECT:

Endorsement of Assembly Constitutional
Amendment (ACA) 1

RECOMMENDED ACTION:

That the Board of Directors discuss and provide direction regarding the endorsement of ACA 1 and authorize the General Manager to send a Letter of Support

ANALYSIS:

As a matter of background, currently the California Constitution requires a two-thirds vote at the local level for both GO bonds and special taxes, regardless of what the city, county, or special district proposes to use the funds for; however, local school districts must only achieve a 55 percent voter approval for school bonds to fund different types of construction and maintenance projects.

Cities, counties, and special districts face numerous challenges in securing funding for important local public infrastructure projects due to the requirement of the two-thirds vote threshold. The California Constitution limits the opportunity for communities to decide to tax themselves to provide funding for local projects that meet goals and laws approved by the majority.

If enacted, this bill (ACA 1) would lower the constitutional vote threshold to 55 percent for both GO bonds and special taxes, when proposed specifically for the construction, reconstruction, rehabilitation, or replacement of public infrastructure or the acquisition or lease of real property. A 55 percent vote, rather than the current two-thirds approval, would create parity between school districts and cities, counties, and special districts, so that all local governments have a viable financing tool to address community needs.

If the Board chooses to support ACA 1, the General Manager will send a Letter of Support to the California State Assembly.

FISCAL IMPACT:

No fiscal impact at this time, but there is an associated benefit to the District if this bill is passed.

THIS PAGE INTENTIONALLY LEFT BLANK

***NEWS ARTICLES,
THANK YOU'S,
RECREATION
REPORTS***

THIS PAGE INTENTIONALLY LEFT BLANK

Valley News -

'The Weekend' dinner and golf fundraiser benefits Valley-Wide and Exchange Club activities

By [Tony Ault](#)
Staff Writer

Tony Ault photo

Cooks from Hanger 1 and Juicy Burgers outside the Valley-Wide Park gymnasium on Esplanade Avenue in San Jacinto prepare hamburgers, fries and potatoes for the hundreds of hungry guests attending the Valley-Wide Weekend Farmers Fair Memories dinner and auction Saturday, March 16.

Dozens of golfers and hundreds of southwest Riverside County residents showed their support to help needy students enjoy Valley-Wide Recreation and Park sports activities at "The Weekend" Farmers Fair Memories fundraiser.

The Weekend is one of Valley-Wide Recreation and Park District's fundraisers in a partnership with Hemet and San Jacinto Exchange Club and Friends of Valley-Wide that will help provide scholarships to youngsters who otherwise would not be able to enjoy many of the sports and other activities provided by Valley-Wide at their many locations in southwest Riverside County. It also will benefit the Jim Venable Exchange Club Park. Two major fundraisers are held for the Valley-Wide district each year.

The Weekend fundraiser Friday, March 15, and Saturday, March 16, with the theme "Farmers Fair Memories" included a golf tournament at Soboba Springs Golf Course and an awards dinner and the Farmers Fair Memories auction and dinner at the Valley-Wide park's gymnasium on Esplanade Avenue in San Jacinto. Participating in the golf tournament were 144 golfers, vying for cash prizes and the awards banquet. Gregg Worthington headed up the golf tournament.

Saturday's Farmers Fair Memories saw more than 500 county residents enjoy dinner from Hanger 1 and Cris's Juicy Burger and drinks served by Cask & Cleaver, a part of Hemet's history. A silent auction kept each table busy during dinner, taking turns making silent bids for 182 donated auction items, some over \$100.



Tony Ault photo

Auctioneer Nick Arnette calls out bids for one of the major live auction items offered during the Valley-Wide Recreation and Exchange Club's fundraiser. The weekend fundraiser was expected to earn \$50,000 for student scholarships to Valley-Wide sports programs and benefit Jim Venable Exchange Club Park.

Later that evening auctioneer and entertainer Nick Arnette accepted bids for 25 auction items, some worth \$2,000 and over, from dinner guests. The live auction items included three-day stays and golf at sponsor Soboba Casino and Resort, a wooden outhouse, a chuckwagon, patio sets and more.

Dean Wetter, Valley-Wide general manager, said they hoped to raise nearly \$50,000 from The Weekend. Last year the special event raised enough money to send almost 500 youngsters to sports events and other activities at Valley-Wide.

"The event was awesome. Our thanks go out to the Exchange Club, the business community and all our Valley residents who support us," Wetter said.

Friends of Valley-Wide organized the special event with the assistance of the Exchange Club and Hemet San Jacinto Kiwanis Club members.

Attending the special event were many elected officials including Riverside County 3rd District Supervisor Chuck Washington, San Jacinto Mayor Russ Utz, Councilman Andrew Kotyuk, Councilwoman Crystal Ruiz and local business leaders like Larry Minor, Cindy Domenigoni, Tom Wilson, Dr. Vidya Koka and members of the Eric Gosch family.

Tony Ault can be reached by email at tault@reedermedia.com.

You might be interested in:

- ['Into The Woods' debuts at MSJC on Friday](#)
- [PODCAST: Neil Trent and Monique Middleton of Animal Friends of the Valleys](#)
- [Kanye West announces special Palm Springs performance](#)
- [Ochoa proud to bring 'The Samuel Project' home to Temecula](#)
- [Flying through the air with the 'Greatest of Ease,' Circus Vargas returns to Temecula](#)

LOCAL NEWS

Soap box racers take over Menifee street in annual contest

The next derby is set for September, but youths can start signing up in May.



The annual Soap Box Derby was staged in Menifee on Saturday, March 23. (Courtesy of Valley-Wide Recreation and Park District)

By **STAFF REPORT** | The Press-Enterprise

PUBLISHED: March 27, 2019 at 11:00 am | UPDATED: March 27, 2019 at 11:00 am

A different kind of motorist drove through Menifee last weekend — soap box racers.

They drove along Menifee Road, between Craig Avenue and Holland Road, and competed in three categories. Some cars were built by racers and their families; others were provided to the young racing enthusiasts.

The winners were:

- **Group A (Regular wheels)** — Shamous Waite
- **Group B (Slim Line Division)** — Dylan Neffehdort
- **Group C (Limo Division)** — Vincent Scola

The next derby is set for September, but registration will start in May. Clinics to help youths build cars will be offered this summer. The cost is \$40 per car. Racers must be at least 8 years old.

Information: 961-672-6744.

Tags: **community**



Staff

report



It's a true photo finish at the Soap Box Derby

<http://www.menifee247.com/2019/03/its-true-photo-finish-at-soap-box-derby.html>



Talk about a photo finish...

The closest race in today's Menifee Soap Box Derby featured Alex Jones (left) and Kingston Shields. Officials truly had to consult their phone camera photo to determine that Kingston won the race by a hair. These two and 16 other racers and their families had a great time racing downhill on Menifee Road south of Holland Road.

The event, sponsored by Valley-Wide Recreation and the City of Menifee, drew a crowd to watch the racing throughout the morning. This event was a makeup for last September's event, which was rained out. The next Soap Box Derby will take place this coming September. We will have details about registration soon.

As for the photo ... it was sent to us by someone giving us only the first name Jason. We urge Jason to respond to our email so he can officially be entered in our "Menifee in Pictures" contest. And be sure to watch "Good Morning Menifee" on our Facebook page on Monday for video highlights and a list of the winners.

"Menifee in Pictures" is a regular feature on Menifee 24/7. Readers are invited to contribute photos for publication. Email your photo as a .jpg file to info@menifee247.com and selected photos will be published, along with your name as the photographer. Please include your full name on the submission and any explanation about where and when the photo was taken. If your photo is selected from among those published as the Photo of the Month, you will win a gift certificate from Giovanni's Pizza Pasta and More, located at 26900 Newport Road in Menifee.

POST A COMMENT



Tony Ault photo

Auctioneer Nick Arnette calls out bids for one of the major live auction items offered during the Valley-Wide Recreation and Exchange Club's fundraiser. The weekend fundraiser was expected to earn \$50,000 for student scholarships to Valley-Wide sports programs and benefit Jim Venable Exchange Club Park.

Later that evening auctioneer and entertainer Nick Arnette accepted bids for 25 auction items, some worth \$2,000 and over, from dinner guests. The live auction items included three-day stays and golf at sponsor Soboba Casino and Resort, a wooden outhouse, a chuckwagon, patio sets and more.

Dean Wetter, Valley-Wide general manager, said they hoped to raise nearly \$50,000 from The Weekend. Last year the special event raised enough money to send almost 500 youngsters to sports events and other activities at Valley-Wide.

"The event was awesome. Our thanks go out to the Exchange Club, the business community and all our Valley residents who support us," Wetter said.

Friends of Valley-Wide organized the special event with the assistance of the Exchange Club and Hemet San Jacinto Kiwanis Club members.

Attending the special event were many elected officials including Riverside County 3rd District Supervisor Chuck Washington, San Jacinto Mayor Russ Utz, Councilman Andrew Kotyuk, Councilwoman Crystal Ruiz and local business leaders like Larry Minor, Cindy Domenigoni, Tom Wilson, Dr. Vidya Koka and members of the Eric Gosch family.

Tony Ault can be reached by email at tault@reedermedia.com.

You might be interested in:

- [Salute the Troops Music and Comedy Festival aims to heal with creativity](#)
- [Callaway and Mount Palomar celebrating 50 years in 2019](#)
- [Maurice Car'rie Gewurztraminer named Grand Champion at New World International Wine Competition](#)
- [Wine Country Calendar of Events](#)
- [Inaugural Pechanga Sake & Beer Festival to benefit Habitat For Humanity Inland Valley](#)

LOCAL NEWS

Lifeguards sought for Diamond Valley Aquatic Center in Hemet



Lifeguards train at Valley-Wide Recreation and Park District's Diamond Valley Aquatic Center in Hemet. (Courtesy Photo)

By **STAFF REPORT** | The Press-Enterprise

PUBLISHED: March 14, 2019 at 1:19 pm | UPDATED: March 14, 2019 at 1:19 pm

Valley-Wide Recreation and Park District is accepting applications for certified lifeguards to work at the Diamond Valley Aquatic Center in Hemet.

Under general supervision, lifeguard duties include applying life-saving and swimming principles and practices and first aid principles and practices; performing maintenance and cleaning services of the pool and other assigned areas; passing initial and follow-up tests of safety and pool procedures and completing routine skill testing; and attending and participating in staff in-service training and exercise workouts.

The paid positions require the availability to work a flexible schedule that may

Applicants must be at least 15 years old, be strong swimmers and possess a Certificate of Completion of the American Red Cross Lifeguarding class with CPR/AED First Aid. Valley-Wide is offering lifeguard training courses in March and April.

For information, contact Missy Galloway at 951-929-0047.



Staff report

weekly BEAT

Valley-Wide 'The Weekend' event a huge success

Supporting children's participation in outdoor activities year-round

■ BY MARK LENTINE
CONTRIBUTED

If you were lucky enough to attend the Friends of Valley-Wide "The Weekend" event on Friday and Saturday, Mar. 23-24, you witnessed a wonderful weekend of charity events.

"This event, The Weekend, is one of two major events we hold every year, with the other being our Autumn Elegance event in November," said Craig Shultz, Public Information Officer at Valley-Wide Recreation and Park District, adding, "Our

theme this year is Farmer's Fair Memories, named after the old country-style fair called the Farmer's Fair, which was held in Hemet for more than forty years beginning in the 1940s."

The golf outing, held on Friday, Mar. 15, kicked off The Weekend festivities. The scramble-style golf game, which featured 144 golfers, was a perfect way to start off the weekend, have fun and raise money for a worthy cause. "The Valley-Wide Foundation, through the Friends of Valley-Wide [friendsofvalleywide.org]



A critical moment for a golfer, lining it up and tapping it just right.

along with the Exchange Club, raises money that comes right back to the community in the

form of scholarships. So say, as an example, a child can't afford the fee to play baseball,

the organization helps, on a sliding-scale basis, to pay the fee, so that no child is denied an opportunity," said Shultz.

The Exchange Club of the Hemet-San Jacinto Valley is a chartered member of the National Exchange Club whose primary purpose is educational service to the citizens of their communities, state and the nation.

The local club has long been involved with service to the community, with a special emphasis on youth projects. The Breakfast Exchange Club of Hemet-San Jacinto merged with the Exchange Club of

the Hemet-San Jacinto Valley in 2003. The Friends of Valley-Wide Foundation is a nonprofit 501(c)(3) organization dedicated to improving the quality of life in the valley by supporting the diverse programs and services of Valley-Wide Recreation and Park District., which was established in July 1972, beginning with rented facilities on Florida Avenue in Hemet. Since that time, the district has grown to 282 parks and nine facilities for a total of 1200 acres in the com-

▶ SEE WEEKEND ON B

munities of Menifee, Winchester, French Valley, Sage, San Jacinto, Hemet and Valle Vista. The district provides park programs, excursions, activities, adult sports, youth sports and special events for all the residents of the communities they serve. In the past six years, at Diamond Valley Lake Community Park, they have seen the successful completion of the five-acre aquatic facility, three soccer fields and eight, lighted ball fields with parking, restroom facilities and sidewalks.

The Exchange Club of Hemet-San Jacinto Valley is committing the majority of the funds raised through this year's events to the development of the gym and Venable Exchange Club Park, presently on an unimproved 8-acre property located at the corner of Fairview and Mayberry Avenues in Valle Vista.

There were not only golfers signing up, but many brought family members to the outing as well, giving the event a true family feeling. You'd be hard-pressed to find a more diverse, positive crowd at any venue as was seen at



Soboba Golf Club, the heart and hub of "The Weekend" community event.

the Soboba Country Club. "The Soboba Tribe and its organization have always been very good friends to the Friends of Valley Wide," said Shultz.

Saturday saw a much more mild, less windy day for the silent and live auctions and the dinner portion of the weekend's events.

At a very reasonable \$40 for dinner, many people were eager to relive some of the memories of The Farmer's Fair stopping by a one-time Hemet staple, Chris's Juicy Burgers, whose line couldn't have gotten much longer.

"We've actually run out of chairs," said Shultz. A quick tabulation showed that there were at least 500 tickets sold. "Running out of chairs is a pretty good problem to have, so I think you can call it a success. All of the 140-plus

items to be auctioned off, in both the silent and live auctions were donated by the Exchange Club, the Friends of Valley-Wide and our staff."

The size and spirit of this event can't be overestimated; "For fiscal year 2017-2018 we helped 410 children. And don't forget, that ranges from 25 percent aid all the way up to 75 percent of funds a child may need," said James Salvatore, Valley-Wide Office Administrator.

The Kiwanis Club was kind enough to donate the services of a professional comedian, Chinese antique auctioneer and benefit auctioneer, Nick Arnette. "I was here last year, and I loved it. These people were very easy to work with," said Arnette, adding "In a normal auction, some bidders can be rough trying to get the best deal, but at a benefit auction people are more laid back because they know everything is going to charity."

And charity it is, which has allowed hundreds of children in need to enjoy many hours of outdoor and sports activities that they may have otherwise missed. This is one "Weekend" you don't want to miss in the future.



Hook, slice or straight ahead, it's all about spin.

Ball games, Easter fun coming to Valley-Wide

■ CRAIG SHULTZ,
VALLEY-WIDE
RECREATION AND
PARK DISTRICT
CONTRIBUTED

Two sure signs of spring are a visit by the Easter Bunny and children taking to the diamond fields for baseball and softball games. All will be celebrated in April by the Valley-Wide Recreation and Park District.

Opening Day Ceremonies for youth baseball and softball will begin at 2 p.m. on Saturday, April 6, at Diamond Valley Lake Community Park in Hemet. The event will feature speeches, presentations, a visit by former Major League Baseball player Matt Luke and the introduction of more than 1,000 boys and girls who will be playing in Valley-Wide leagues this spring and summer.

Easter activities begin on Saturday, April 13, with the 31st annual 5K Bunny Hop Family Fun Run at Diamond Valley Lake Sports Park. The racing will start at 9 a.m. with the Tot Hop (up to age five); 9:15 a.m. for the 1K (up to age 12); 9:30 a.m. for the 5K

walk, and 10 a.m. for the 5K run. The latter two races are for competitors ages eight and older which will be divided into 10 categories.

The fees are \$5 for the Top Hop and \$10 for others until April 11. Late and race day registration will be \$8 and \$15. The first 50 people to sign up for the 1K or 5K will receive an event t-shirt.

The Easter Bunny will also visit four different parks on Saturday, April 20, with Easter egg hunt activities at Diamond Valley Lake Sports Park (10 a.m.), Gibbel Park in Hemet (9 a.m.), Rancho Bella Vista Park in French Valley (9 a.m.) and Marion V. Ashley Community Center in Menifee (10 a.m.).

Each facility will have prizes and contests as well. Participants, who must be 12 or younger, must bring their own basket and there is no fee to participate.

Valley-Wide Recreation and Park District operates 86 parks and community centers in French Valley, Hemet, Menifee, San Jacinto, Sage and Winchester. For more information, call 951-654-1505 or visit GoRecreation.org.

■ PEP BOYS
FROM PAGE B1

win prizes on top of prizes offered to these best vehicles that had shown up for the March Cruise-in:

- Best Custom: Jim Grable
- Additional winners:
- Jim Grable- 1940 International Harvester P.U.
- Joseph Wasasky- 2012 Toyota Celica
- Joren & Julie Budnar- 1943 Willys MB Jeep (world war 2), Best off road award
- Jim Lawler- 1969 Chevy Chevelle SS 396
- Ronnie - 2005 Harley motorcycle, Best motorcycle award
- Sil Brander - 1959 Plym-

outh Belvedere, Best Dyno Horsepower & Torque
Frank Swiettk - 1959 Chevy Impala

Marcos Gomez- 2012 Mustang Boss 302

Trice also says that Pep Boys strives to be the public's go-to shop for what they need to keep their wheels spinning.

Pep Boys plans to keep these shows coming, and already have another Monthly Cruise-In, this Friday, April 5 from 4 - 7 p.m. For more information, call Patrick Trice at 951-766-1477.

*Awards information is the most complete provided by Bryan Powell and Patrick Trice



Whether domestic or foreign, Pep Boys says this event is for everybody.



This Plymouth takes a dynamometer test, to show off its horsepower.



This Thunderbird owner keeps a toy inside his toy.





Longtime Valley-Wide Director Minor receives state honor

<http://www.menifee247.com/2019/04/longtime-valley-wide-director-minor-receives-state-honor.html>



News release from Valley-Wide Recreation and Park District:

Former longtime Valley-Wide Recreation and Park District Board of Directors member Larry Minor was recently named as a 2018 Champion of the Community by the California Park & Recreation Society.

The Champion of the Community award honors and recognizes individuals and organizations who have contributed significant effort to influence and improve the quality of their community through parks and recreation.

Minor received his award during the annual Service Awards of Excellence Recognition Banquet on March 22 in Sacramento.

Minor has become synonymous with parks in the San Jacinto Valley. He served on the Valley-Wide Board of Directors for 22 years before retiring in May 2018. During that time, he was instrumental in many programs and helped the district grow to more than 80 parks and community centers, serving 250,000 residents over 800 square miles in three cities and unincorporated areas of Riverside County.

Most notably, his vision and direction led to a state-of-the art snack bar/restroom building at Diamond Valley Park, a facility with eight ball fields. The building allowed the Park District to expand its sports leagues and major national and international tournaments at the park, which draws more than 100,000 visitors annually. Over the last 10 years, during his time on the board, Minor and his wife Sandy also donated more than 300 bicycles that were given to children at Valley-Wide's annual Breakfast with Santa event.

Minor also built softball fields on his property and allowed park district teams to use them for no fees. He never took pay or benefits while serving on the Board of Directors. He was board president several times and was honored as Board President of the Year by the California Special Districts Association in 2014.

Minor's vision was to provide recreation to as many children as possible and this was achieved through his dedication to provide more places for them to play. His positive and meaningful impact on the San Jacinto Valley community has laid the foundation for thousands of children and adults to participate in recreational events.

Valley-Wide Recreation and Park District operates 86 parks and community centers in French Valley, Hemet, Menifee, San Jacinto, Sage and Winchester. Information, gorecreation.org.

POST A COMMENT

MARCH 2019
FACILITY USAGE
Sport Center

Current Valley-Wide organized league play: Youth Basketball
 Adult Slo-Pitch: 6 divisions, 46 teams
 Current Valley-Wide sign-ups: Youth Baseball/ Girls Softball/ Volleyball

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly, or monthly basis:

Adult Tennis Lessons	Weekly
A.M. Women's Volleyball drop-in & childcare	Weekly
A.Y.S.O. Soccer	Seasonal
Belly Dance Classes	Weekly
Buddha Babe Yoga	Weekly
Dog Obedience Class	Weekly
Easter Seals of Southern Calif	Monthly
Elite Gymanastics	Weekly
Foot Loose & Fancy Free Special needs Dance	Monthly
Hemet Juventus F C (Club Soccer)	Weekly
Hemet Millenium Toastmasters	Monthly
Hemet Bird Society	Monthly
Jazzercise	Weekly
Lee DeForest Radio Club	Monthly
Lima Lama Self Defense	Weekly
Line Dance Classes (Connie Frey)	Weekly
PickleBall Lessons	Weekly
Ramona Country Carvers	Weekly
Riverside County Sheriff's Posse Meeting	Monthly
San Jacinto Valley Academy	As Needed
Senior Slo-Pitch League	Weekly
Sunrise at Park Hill Homeowners Assoc. mtg	Bi-Monthly
Valley Quilters Guild	Weekly
Valley-Wide Kayakers	Monthly
Valley-Wide Men's Doubles	Weekly
Valley-Wide Women's Doubles	Weekly
Youth Tennis	Weekly
Young Champions Self Defense class	Weekly

The following groups/organization also used Valley-Wide facilities:

	User Group	Area	Attendance
1	Belly Dance Class	Mobile 1	20
	Hemet Valley Bird Society	Multi-Purpose Room	10
	Lee DeForest Radio Club	Meeting Room	15
	Line Dance Classes (Connie Frey)	Multi-Purpose Room	15
2	Belly Dance Class	Mobile 1	20
	Elite Gymanastics	Multi-Purpose Room	35

4	Belly Dance Class	Multi-Purpose Room	20
	PickleBall Lessons	Tennis Courts	10
	Ramona Country Wood Carvers	Multi-Purpose Room	30
	Valley-Wide Kayakers	Mobile 1	15
	Valley-Wide Women's Doubles	Tennis Courts	12
	Valley Quilters Board Mtg	Game Room	20
	Valley Quilters Guild Needle Yakers	Meeting Room	20
5	A.M. Women's Volleyball drop-in & childcare	Sport Center/ Game Room	14
	Dog Obedience Class	Passive Park	15
	Hemet Millenium Toastmasters	Game Room	15
	SJVA Volleyball	Sport Center Gym	75
	Valley-Wide Baseball Draft	Meeting Room	20
	Valley-Wide Men's Doubles	Tennis Courts	12
6	Belly Dance Class	Multi-Purpose Room	20
	Dog Obedience Class	Passive Park	15
	Elite Gymanastics	Multi-Purpose Room	35
	Line Dance Classes (Connie Frey)	Multi-Purpose Room	15
	Mommy & Me	Sport Center Gym	40
	Riverside County Sheriff's Posse Meeting	Game Room	15
	Valley-Wide Girls Softball Draft	Meeting Room	20
	Valley-Wide Women's Doubles	Tennis Courts	12
	Youth Tennis	Tennis Courts	10
7	Adult Tennis Lessons	Tennis Courts	15
	Valley-Wide Baseball Draft	Meeting Room	20
	Valley-Wide Men's Doubles	Tennis Courts	12
8	Adult Tennis Lessons	Tennis Courts	15
	Belly Dance Class	Mobile 1	20
	Lee DeForest Radio Club	Game Room	15
	Line Dance Classes (Connie Frey)	Mobile 1	15
	Valley-Wide Baseball Draft	Meeting Room	20
	Young Champions	Mobile 1	15
9	Belly Dance Class	Mobile 1	20
	Ramona Country Wood Carvers show	Sport Center Gym	250
10	Ramona Country Wood Carvers show	Sport Center Gym	250
11	Belly Dance Class	Multi-Purpose Room	20
	PickleBall Lessons	Tennis Courts	10
	Ramona Country Wood Carvers	Multi-Purpose Room	35
	Valley Quilters Guild Needle Yakers	Meeting Room	20
	Valley-Wide Women's Doubles	Tennis Courts	12
	Dog Obedience Class	Passive Park	15
	Valley-Wide Men's Doubles	Tennis Courts	12
13	Belly Dance Class	Multi-Purpose Room	20
	Elite Gymanastics	Multi-Purpose Room	35
	Dog Obedience Class	Passive Park	15
	Line Dance Classes (Connie Frey)	Multi-Purpose Room	15
	Valley-Wide Women's Doubles	Tennis Courts	12
	Youth Tennis	Tennis Courts	10
14	Adult Tennis Lessons	Tennis Courts	15
	Valley-Wide Men's Doubles	Tennis Courts	12
15	Adult Tennis Lessons	Tennis Courts	15
	Belly Dance Class	Mobile 1	20
	Line Dance Classes (Connie Frey)	Multi-Purpose Room	15
	Young Champions	Mobile 1	15
16	Belly Dance Class	Mobile 1	20
	The Weekend	Sport Center Gym	400

18	Belly Dance Class	Multi-Purpose Room	20
	PickleBall Lessons	Tennis Courts	10
	Ramona Country Wood Carvers	Multi-Purpose Room	30
	SJVA Basketball	Sport Center Gym	75
	Valley Quilters Board Meeting	Game Room	20
	Valley Quilters Guild Needle Yakers	Meeting Room	20
	Valley-Wide Women's Doubles	Tennis Courts	12
19	A.M. Women's Volleyball drop-in & childcare	Sport Center/ Game Room	8
	Dog Obedience Class	Passive Park	15
	Hemet Millenium Toastmasters	Meeting Room	15
	Valley-Wide Men's Doubles	Tennis Courts	12
20	Belly Dance Class	Multi-Purpose Room	20
	Dog Obedience Class	Passive Park	15
	Elite Gymanastics	Multi-Purpose Room	35
	Easter Seals of Southern Calif	Multi-Purpose Room	50
	Line Dance Classes (Connie Frey)	Mobile 1	15
	Mommy & Me	Sport Center Gym	40
	Valley-Wide Women's Doubles	Tennis Courts	12
	Youth Tennis	Tennis Courts	10
21	Adult Tennis Lessons	Tennis Courts	15
	A.M. Women's Volleyball drop-in & childcare	Sport Center/ Game Room	19
	Baseball and Girls Softball Coaches Mtg	Multi-Purpose Room	45
	SJVA Volleyball	Sport Center Gym	75
	Valley-Wide Men's Doubles	Tennis Courts	12
22	Adult Tennis Lessons	Tennis Courts	15
	Belly Dance Class	Mobile 1	20
	Young Champions	Mobile 1	15
	Line Dance Classes (Connie Frey)	Multi-Purpose Room	15
23	Belly Dance Class	Mobile 1	20
25	Belly Dance Class	Multi-Purpose Room	20
	PickleBall Lessons	Tennis Courts	10
	Ramona Country Wood Carvers	Multi-Purpose Room	30
	Valley Quilters Guild Needle Yakers	Meeting Room	20
	Valley-Wide Women's Doubles	Tennis Courts	12
26	A.M. Women's Volleyball drop-in & childcare	Sport Center/ Game Room	8
	Dog Obedience Class	Passive Park	15
	SJVA Volleyball	Sport Center Gym	75
	Valley-Wide Men's Doubles	Tennis Courts	12
27	Belly Dance Class	Multi-Purpose Room	20
	Dog Obedience Class	Passive Park	15
	Hemet Juventus F C (Club Soccer)	Meeting Room	15
	Elite Gymanastics	Multi-Purpose Room	35
	Line Dance Classes (Connie Frey)	Multi-Purpose Room	15
	Mommy & Me	Sport Center Gym	40
	SJVA Basketball	Sport Center Gym	75
	Valley-Wide Women's Doubles	Tennis Courts	12
	Youth Tennis	Tennis Courts	10
28	Adult Tennis Lessons	Tennis Courts	15
	A.M. Women's Volleyball drop-in & childcare	Sport Center/ Game Room	16
	SJVA Volleyball	Sport Center Gym	75
	Valley-Wide Men's Doubles	Tennis Courts	12
29	Adult Tennis Lessons	Tennis Courts	15
	Belly Dance Class	Mobile 1	20
	Line Dance Classes (Connie Frey)	Multi-Purpose Room	15
	Young Champions	Mobile 1	15

30	Belly Dance Class	Mobile 1	20
	Elite Gymanastics	Multi-Purpose Room	35
		Usage:	3347

The following were Valley-Wide sponsored events:

	User Group	Area	Attendance
1-31	Adult Slo-Pitch games	R1	90
1-31	Adult Slo-Pitch Practice	R1, R3	0
1-31	Youth Basketball Games	Sport Center Gym	300
1-31	Youth Basketball Practice	Sport Center Gym	50

Valley-Wide Sponsored Events Usage: 610
Total Monthly Usage: 1,010

THE FOLLOWING GROUPS/ ORGANIZATIONS USED VALLEY-WIDE EQUIPMENT:

<u>User Group:</u>	<u>Equipment</u>	<u>Qty</u>
Habitat for Humanity	30 tables/ 120 chairs	150
Daniel Padilla	6 tables/ 25 chairs	31

March 2019
FACILITY USAGE
Valle Vista

Current Valley-Wide organized league play:
 Winter Basketball Coed & Girls
 Baseball & Softball

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly, or monthly basis:

Lima Lama	Weekly
Gymnastics	Weekly
Senior Computer Club	Monthly
Board Rm Quilters	Weekly
AA	Weekly
Al Anon	Weekly
Yoga	Weekly

The following groups/organization also used Valley-Wide facilities:

March	User Group	Area	Attendance
1	Open Gym	Gym	15
4	Lima Lama	Room 3	8
	Open Gym	Gym	8
5	Gymnastics	Room 2	60
6	Boardroom Quilters	Board Room	5
	AA	Field 3	40
	Al Anon	Room 3	12
	Open Gym	Room 3	15
8	Hemet Alumni Set-up		15
9	Hemet Alumni Banquet	Gym	300
11	Lima Lama	Room 3	6
	Open Gym	Gym	8
12	Gymnastics	Room 2	65
13	Boardroom Quilters	Board Room	6
	AA	Field 3	45
	Al Anon	Room 3	8
	Open Gym	Gym	18
14	Open Gym	Gym	15
18	Lima Lama	Room 3	5
	Computer Club	Room 3	30
	Open Gym	Gym	16
19	Gymnastics	Room 2	60
	St. Hyacinth Boy's Volleyball	Gym	65
20	Boardroom Quilters	Board Room	8
	AA	Field 3	48
	Al Anon	Room 3	8
	Open Gym	Gym	15
	St Johns Boy's Volleyball	Gym	65
21	Open Gym	Gym	12
22	Open Gym	Gym	15
25	Lima Lama	Room 3	5
	Open Gym	Gym	8

26	Gymnastics	Room 2	65
27	Boardroom Quilters	Board Room	3
	AA	Field 3	40
	Al Anon	Room 3	12
	Open Gym	Gym	15
28	Open Gym	Gym	10
29	Open Gym	Gym	15

Usage: 1169

March The following were Valley-Wide sponsored events:

	User Group	Area	Attendance
1	Winter Basketball practices	Gym	60
2	Winter Basketball Games	Gym	600
4	Winter Basketball practices	Gym	60
5	Winter Basketball Games	Gym	100
6	Winter Basketball practices	Gym	60
7	Winter Basketball Games	Gym	150
11	Winter Basketball Playoffs	Gym	150
12	Winter Basketball Playoffs	Gym	150
13	Winter Basketball Playoffs	Gym	150
15	Baseball/Softball practies	Fields 1,2,3	60
18	Baseball/Softball practies	Fields 1,2,3	60
19	Baseball/Softball practies	Fields 1,2,3	60
20	Baseball/Softball practies	Fields 1,2,3	80
21	Baseball/Softball practies	Fields 1,2,3	80
22	Baseball/Softball practies	Fields 1,2,3	80
23	Baseball/Softball practies	Fields 1,2,3	40
25	Baseball/Softball practies	Fields 1,2,3	80
26	Baseball/Softball practies	Fields 1,2,3	80
27	Baseball/Softball practies	Fields 1,2,3	100
28	Baseball/Softball practies	Fields 1,2,3	80

Valley-Wide Sponsored Events Usage: 2280

Total Monthly Usage: 4789

THE FOLLOWING GROUPS/ ORGANIZATIONS USED VALLEY-WIDE EQUIPMENT:

<u>User Group:</u>	<u>Equipment</u>	<u>Qty</u>
Vip Tots	Tables	18
Vip Tots	Chairs	80

March 2019
FACILITY USAGE
Menifee Community Center

Current Valley-Wide organized league play:

Senior Softball
 Adult Softball

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly or monthly basis:

Jazzercise	Daily
Taekwando	4 Times Weekly
Line Dancing	2 Times Weekly
Porcelain Painters	2 Times Monthly
Abbey Lane Homeowners Association	1 Time Monthly
St. Andrews Homeowners Association	1 Time Monthly
Country Gardens Homeowners Association	1 Time Monthly
Menifee Valley Little League	2 Time Monthly
Paloma Valley Pony League	2 Time Monthly
Menifee Valley Girls Softball	1 Time Monthly
Menifee Lakes Women's Club	2 Times Monthly
Menifee Lakes Finance Committee	1 Time Monthly

The following groups/organization also used Valley-Wide facilities:

<u>March</u>	<u>User Group</u>	<u>Area</u>	<u>Attendance</u>
1	Jazzercise	Main Room	50
	Line Dancing	Main Room	50
	Menifee Valley Little League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
	Paloma Valley Pony Baseball League	Conference Room	20
2	Jazzercise	Main Room	50
	Menifee Valley Little League Opening Day	Ball Fields	2000
	Paloma Valley Pony Baseball League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
4	Jazzercise	Main Room	50
	Taekwondo	Main Room	25
	Porcelain Painters	Main Room	25
	Paloma Valley Pony Baseball League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
5	Line Dancing	Main Room	50
	Menifee Womens Club	Main Room	25
	Menifee Valley Little League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
6	Jazzercise	Main Room	50
	Taekwondo	Main Room	25

	Paloma Valley Pony Baseball League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
7	Menifee Valley Little League	Conference Room	17
	Jazzercise	Main Room	50
	Menifee Valley Little League	Ball Fields	300
	Menifee Masters Association	Main Room	30
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
8	Jazzercise	Main Room	50
	Line Dancing	Main Room	50
	Paloma Valley Pony Baseball League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
	Paloma Valley Pony Baseball League	Conference Room	20
9	Jazzercise	Main Room	50
	Menifee Valley Little League	Ball Fields	600
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
	Paloma Valley Pony Baseball League	Ball Fields	600
	Paloma Valley Pony Baseball League	Main Room	75
11	Jazzercise	Main Room	50
	Paloma Valley Pony Baseball League	Ball Fields	300
	Taekwondo	Main Room	25
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
12	Line Dancing	Main Room	20
	Menifee Masters Association	Main Room	30
	Hidden Meadows H.O.A.	Conference Room	15
	Menifee Valley Little League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
13	Jazzercise	Main Room	50
	Taekwondo	Main Room	25
	Paloma Valley Pony Baseball League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
14	Jazzercise	Main Room	50
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
	Menifee Valley Little League	Ball Fields	300
15	Jazzercise	Main Room	50
	Line Dancing	Main Room	20
	Paloma Valley Pony Baseball League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
16	Jazzercise	Main Room	50
	Menifee Valley Little League	Ball Fields	600
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
	Paloma Valley Pony Baseball League	Ball Fields	600
18	Country Gardens H.O.A.	Conference Room	30
	Taekwondo	Main Room	25
	Jazzercise	Main Room	50
	Paloma Valley Pony Baseball League	Ball Fields	200
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
19	Line Dancing	Main Room	20

	Menifee Valley Little League	Conference Room	17
	Menifee Valley Little League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
20	Jazzercise	Main Room	50
	Taekwondo	Main Room	25
	Menifee Valley Little League	Conference Room	17
	Paloma Valley Pony Baseball League	Ball Fields	200
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
21	Jazzercise	Main Room	50
	Menifee Valley Little League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
	Dakota Club	Main Room	50
	Menifee Valley Little League	Ball Fields	300
22	Jazzercise	Main Room	50
	Line Dancing	Main Room	20
	Paloma Valley Pony Baseball League	Ball Fields	200
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
23	Jazzercise	Main Room	50
	Menifee Valley Little League	Ball Fields	600
	Paloma Valley Pony Baseball League	Ball Fields	600
25	Taekwondo	Main Room	25
	Jazzercise	Main Room	50
	Paloma Valley Pony Baseball League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
26	Line Dancing	Main Room	20
	Menifee Valley Little League	Conference Room	17
	Menifee Valley Little League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
27	Jazzercise	Main Room	50
	Taekwondo	Main Room	25
	Menifee Valley Little League	Conference Room	17
	Paloma Valley Pony Baseball League	Ball Fields	200
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
28	Jazzercise	Main Room	50
	Menifee Valley Little League	Ball Fields	300
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
	Menifee Valley Little League	Ball Fields	300
29	Jazzercise	Main Room	50
	Line Dancing	Main Room	20
	Paloma Valley Pony Baseball League	Ball Fields	200
	Menifee A.S.A. Girls Fast Pitch	Ball Fields	100
30	Jazzercise	Main Room	50
	Menifee Valley Little League	Ball Fields	600
	Paloma Valley Pony Baseball League	Ball Fields	600
Total			10577

Valley-Wide sponsored events:

<u>March</u>	<u>Event Description</u>	<u>Area</u>	<u>Attendance</u>
5	Senior Men's Slo-Pitch	Wheatfield Ball Fields	200
	Mens Slo-Pitch Softball	Wheatfield Ball Fields	300
6	Senior Women's Slo-Pitch	Wheatfield Ball Fields	200
7	Senior Men's Slo-Pitch	Wheatfield Ball Fields	200
12	Senior Men's Slo-Pitch	Wheatfield Ball Fields	200
	Mens Slo-Pitch Softball	Wheatfield Ball Fields	300
13	Senior Women's Slo-Pitch	Wheatfield Ball Fields	200
14	Senior Slo-Pitch	Wheatfield Ball Fields	100
19	Mens Slo-Pitch Softball	Wheatfield Ball Fields	300
	Senior Men's Slo-Pitch	Wheatfield Ball Fields	200
20	Senior Women's Slo-Pitch	Wheatfield Ball Fields	200
21	Senior Men's Slo-Pitch	Wheatfield Ball Fields	200
26	Senior Slo-Pitch	Wheatfield Ball Fields	200
	Mens Slo-Pitch Softball	Wheatfield Ball Fields	300
27	Senior Women's Slo-Pitch	Wheatfield Ball Fields	200
28	Senior Slo-Pitch	Wheatfield Ball Fields	200
Total			2400

The following groups/organizations have used Valley-Wide equipment:

<u>March</u>	<u>User Group</u>	<u>Area</u>	<u>Equipment</u>
N/A			

March 2019
FACILITY USAGE
MENIFEE GYM

Current Valley-Wide organized league play:
Youth Basketball Sign-up started

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly, or monthly basis:

AYSO	WEEKLY
JAAF	WEEKLY

The following groups/organization also used Valley-Wide facilities:

March	User Group	Area	Attendance
1	Youth Basketball Practice	Gym	200
	Open Gym 8-10	Gym	50
2	Open Gym 6-8	Gym	50
	Youth Basketball Games	Gym	800
4	Youth Basketball Practice	Gym	300
5	Youth Basketball Practice	Gym	250
	Youth Basketball Games	Gym	400
6	Youth Basketball Practice	Gym	300
7	Youth Basketball Practice	Gym	250
	Youth Basketball Games	Gym	400
8	Youth Basketball Practice	Gym	200
	Open Gym 8-10	Gym	50
9	Open Gym 6-8	Gym	50
	Youth Basketball Games	Gym	800
11	Youth Basketball Practice	Gym	300
12	Youth Basketball Practice	Gym	250
	Youth Basketball Games	Gym	400
13	Youth Basketball Practice	Gym	300
14	Youth Basketball Practice	Gym	250
	Youth Basketball Games	Gym	400
15	Youth Basketball Practice	Gym	200
	Open Gym 8-10	Gym	50
16	Open Gym 6-8	Gym	50
	Youth Basketball Games	Gym	800
18	Youth Basketball Practice	Gym	300
19	Youth Basketball Practice	Gym	250
	Youth Basketball Games	Gym	400
20	Youth Basketball Practice	Gym	300
21	Youth Basketball Practice	Gym	250
	Youth Basketball Games	Gym	400
22	Youth Basketball Practice	Gym	200
	Open Gym 8-10	Gym	50
23	Open Gym 6-8	Gym	50

	Volleyball Skills Day	Gym	200
25	Youth Basketball Practice	Gym	300
26	Youth Basketball Practice	Gym	250
	Youth Basketball Games	Gym	400
27	Youth Basketball Practice	Gym	300
28	Youth Basketball Practice	Gym	250
	Youth Basketball Games	Gym	400
29	Open Gym 8-10	Gym	50
	Youth Basketball Practice	Gym	100
30	Open Gym	Gym	50

Usage: 11,600

March The following were Valley-Wide sponsored events:

User Group	Area	Attendance
Organization Name	Room Name or Park	

Valley-Wide Sponsored Events Usage:

Total Monthly Usage: 11,600

THE FOLLOWING GROUPS/ ORGANIZATIONS USED VALLEY-WIDE EQUIPMENT:

<u>User Group:</u>	<u>Equipment</u>	<u>Qty</u>
---------------------------	-------------------------	-------------------

**March 2019
FACILITY USAGE
Winchester**

Current Valley-Wide organized league play:
Valley Wide Youth Volleyball and Youth Basketball Sign-up started

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly, or monthly basis:

Dedicated Volunteers of Winchester (Bingo)	Weekly
Winchester Trails HOA	Monthly
Winchester Town Association	Monthly
Municipal Advisory Council	Monthly
R. C. Flyers	Tri-Weekly
SoPac Basketball	Tri-Weekly
NJB Basketball	Bi-Weekly
Cub Scouts	Weekly

The following groups/organization also used Valley-Wide facilities:

March	User Group	Area	Attendance
2	Bingo	Gym	250
4	MVLL	B. Field 1-3	90
	SoPac Basketball	Gym	30
6	SoPac Basketball	Gym	30
7	WTA	Meeting Room	30
9	Bingo	Gym	250
11	SoPac Basketball	Gym	30
13	SoPac Basketball	Gym	30
14	MAC Meeting	Meeting Room	30
	MVLL	B. Field 1,3	90
15	SoPac Basketball	Gym	30
16	Bingo	Gym	250
18	SoPac Basketball	Gym	30
20	SoPac Basketball	Gym	30
22	SoPac Basketball	Gym	30
23	Bingo	Gym	250
25	MVLL	B. Field 1	30
	SoPac Basketball	Gym	30
26	MVLL	B. Field 1,2	60
27	SoPac Basketball	Gym	30
29	SoPac Basketball	Gym	30
30	Bingo	Gym	250
		Usage:	1,910

The following were Valley-Wide sponsored events:

March	User Group	Area	Attendance
1	R.C. Flyers	Gym/Field 3	15
5	R.C. Flyers	Gym/Field 3	15
	VW Softball	Gym/Field 3	30
8	R.C. Flyers	Gym/Field 3	15
12	R.C. Flyers	Gym/Field 3	15
14	VW Basketball	Gym	20
	VW Basketball	Gym	20
15	R.C. Flyers	Gym/Field 3	15
19	R.C. Flyers	Gym/Field 3	15
22	R.C. Flyers	Gym/Field 3	15
26	R.C. Flyers	Gym/Field 3	15
Valley-Wide Sponsored Events Usage:			190
Total Monthly Usage:			2,100

THE FOLLOWING GROUPS/ ORGANIZATIONS USED VALLEY-WIDE EQUIPMENT:

<u>User Group:</u>	<u>Equipment</u>	<u>Qty</u>
--------------------	------------------	------------

**March 2019
FACILITY USAGE
Diamond Valley Lake**

Current Valley-Wide organized league play:

Valley Wide Youth Volleyball and Youth Basketball Sign-up started

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly, or monthly basis:

Hemet SJ Soccer	Weekly
Hemet Hoggs Baseball	Weekly
Hemet Alliance Soccer	Weekly
Lega De Amistad Soccer	Bi-Weekly
Lega De San Jacinto Soccer	Weekly
Menifee Youth Soccer	Weekly
CBA Baseball	Weekly

The following groups/organization also used Valley-Wide facilities:

March	User Group	Area	Attendance
1	Lega De Amistad	S. Field 1	50
2	Lega De Amistad	S. Field 1	50
3	Lega De San Jacinto	S. Field 1	50
4	CBA Baseball	B. Field 3	30
	Menifee ASA	B. Field 1,2	90
	Hemet Alliance	S. Field 1	50
5	CBA Baseball	B. Field 6	30
	Longhorns	B. Field 5	30
	Hemet Juventus	S. Field 1	50
	Hoggs	B. Field 8	30
	Menifee Girls Softball	B. Field 2	30
	Menifee Youth Soccer	S. Field 2	50
9	Lega De Amistad	S. Field 1	100
	Hemet SJ Soccer	S. Field 1	50
10	SCSSA	B. Field 1-4	400
	Lega De San Jacinto	S. Field 1	50
	Iglesia De Apostolica Soccer	S. Field 1	50
11	CBA Baseball	B. Field 6	30
	Hemet Alliance	S. Field 1	50
	Menifee ASA	B. Field 1,2	120
14	Menifee ASA Games	B. Field 2,3,5	360
	Hoggs	B. Field 8	30
	Longhorns	B. Field 6	30
	Hemet SJ Soccer	S. Field 2	50
	Menifee Youth Soccer	S. Field 1	50

15	Lega De Amistad	S. Field 1	50
16	AFA Tournament	B. Field 1-5	950
	Lega De Amistad	S. Field 1	50
	Hemet SJ Soccer	S. Field 1	50
17	Lega De Amistad	S. Field 1	50
	Apostilica De Iglesia Soccer	S. Field 1	50
	AFA Tournament	B. Field 1-5	950
18	CBA Baseball	B. Field 7	60
	Meniffee ASA Games	B. Field 1,2	240
	Hemet Alliance	S. Field 1	50
	Minors Gold	B. Field 3	30
	Longhorns	B. Field 5	30
19	CBA Baseball	B. Field 6	60
	Hoggs	B. Field 8	30
	Longhorns	B. Field 5	30
23	Lega De Amistad	S. Field 1	50
	Hemet SJ Soccer	S. Field 1	50
	GSL	B. Field 1-8	1000
24	Lega De Amistad	S. Field 1	50
25	CBA Baseball	B. Field 8	30
	Meniffee ASA Games	B. Field 1,2	240
	Hemet Alliance	S. Field 1	50
	Meniffee ASA	B. Field 5	30
26	CBA Baseball	B. Field 6	30
	Meniffee Youth Soccer	S. Field 1	50
	SoCal Torros	B. Field 7	30
	Hoggs	B. Field 8	30
27	Meniffee ASA Games	B. Field 1,2	240
	Hemet Alliance	S. Field 1	50
	Lega De Amistad	S. Field 2	50
	Meniffee ASA	B. Field 5	30
28	Meniffee Youth Soccer	S. Field 1	50
	Hemet SJ Soccer	S. Field 1,2	100
	Meniffee ASA Games	B. Field 1-3	360
29	Lega De Amistad	S. Field 1	50
30	Hemet High Tournament	B. Field 1-5	950
	Terry Sprags Friendly	B. Field 6-8	250
	Hemet SJ Soccer	S. Field 1	50
	Lega De Amistad	S. Field 1,3	50
31	Lega De San Jacinto	S. Field 1	50
	Iglesia De Apostolica Soccer	S. Field 1	50
	Usage:		8,560

The following were Valley-Wide sponsored events:

March	User Group	Area	Attendance
1	VW Slo Pitch	B. Field 7	120
2	Habitat For Humanity	S. Field 1	50
5	VW Baseball	B. Field 3	30
	VW Baseball	B. Field 5	30
11	VW Slo Pitch	B. Field 4,5	240
15	VW Slo Pitch	B. Field 7,8	240
18	VW Slo Pitch	B. Field 6	120
	VW Baseball	B. Field 8	30
	VW Baseball	B. Field 3	30
25	VW Baseball	B. Field 4	30
	VW Baseball	B. Field 7	30
	VW Slo Pitch	B. Field 6	120
26	VW Baseball	B. Field 1	30
	VW Baseball	B. Field 2	30
	VW Baseball	B. Field 3	30
	VW Baseball	B. Field 4	30
	VW Baseball	B. Field 5	30
	VW Baseball	B. Field 7	30
27	VW Baseball	B. Field 3	30
	VW Baseball	B. Field 4	30
	VW Baseball	B. Field 8	30
28	VW Baseball	B. Field 4	30
	VW Baseball	B. Field 5	30
	VW Baseball	B. Field 6	30
	VW Baseball	B. Field 7	30
Valley-Wide Sponsored Events Usage:			1,460
Total Monthly Usage:			10,020

THE FOLLOWING GROUPS/ ORGANIZATIONS USED VALLEY-WIDE EQUIPMENT:

<u>User Group:</u>	<u>Equipment</u>	<u>Qty</u>
--------------------	------------------	------------

Mar-19
FACILITY USAGE
French Valley

Current Valley-Wide organized league play:
Valley Wide Youth Volleyball and Youth Basketball Sign-up started

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly, or monthly basis:

Jazzercise (Monday-Saturday)	Yearly
Little Learners (Monday-Friday)	Yearly
Thomas Martial Arts - Taekwondo (Tuesday, Thursday, Saturday)	Yearly
AYSO	Yearly
FVBSA	Yearly
Hawks	Yearly
Senior Softball Association (Thursdays)	Weekly

The following groups/organization also used Valley-Wide facilities:

March	User Group	Area	Attendance
1	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	TPS Practice	Fieldview	50
	FVBSA Practice	Crown Valley	20
	FVBSA Practice	Spencers 1	40
	FVBSA Practice	Spencers 2	40
	Tornados	RBV	20
	So Cal Athletics	RBV	20
2	Jazzercise	RBV 2	10
	ATA Taekwondo	RBV 2	15
	Fields Closed		
	Private Party	Brookfield	20
3	Fields Closed		
	Private Party	Brookfield	20
4	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	Learning With Apples	RBV Meeting Room	15
	Fields Closed		
5	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	ATA Taekwondo	RBV 2	15
	TPS Practice	Fieldview	40
	FVBSA Games	Spencers 1	200
	FVBSA Games	Spencers 2	200
	FVBSA Games	Crown Valley	200
	FVBSA Practices	Abelia 1	40
	FVBSA Practices	Abelia 2	40
	FVBSA Practices	Victory	40

	AYSO Practices	Spencers 2	80
	Hawks	Crown Valley	60
	Cal Select 12u	RBV	20
	Legends 12u	RBV	20
	SoCal Bombers	Tucalota	20
	La Vorgna Elementary	RBV Gazebo	50
6	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	Fields Closed		
7	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	Learning With Apples	RBV Meeting Room	15
	La Vorgna Elementary	RBV Gazebo	50
	Fields Closed		
8	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	FVBSA Games	Spencers 1	200
	FVBSA Practices	Spencers 2	40
	FVBSA Practices	Crown Valley	60
	La Vorgna Elementary	RBV Gazebo	50
9	Jazzercise	RBV 2	10
	ATA Taekwondo	RBV 2	15
	FVBSA Games	Spencers 1	600
	FVBSA Games	Spencers 2	600
	FVBSA Games	Crown Valley	300
	Private Party	Abelia Gazebo	35
	Private Party	RBV Gazebo	80
	Private Party	Spencers Gazebo	40
	Blood Drive	RBV Parking Lot	100
10	FVBSA Practices	Spencers 2	40
	Mambaz	Crown Valley	20
11	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	Learning With Apples	RBV Meeting Room	15
	TPS Practice	Fieldview	40
	TPS Practices	Sheffield 1	40
	FVBSA Practices	Crown Valley	80
	FVBSA Practices	Abelia 1	60
	FVBSA Practices	Abelia 2	40
	FVBSA Games	Spencers 1	200
	FVBSA Games	Spencers 2	200
	FVBSA Practice	Victory Park	20
	FVBSA Practices	Butterfield	40
	FVBSA Practice	Emerald	20
	AYSO Practices	Spencers 2	40
	AYSO Practices	Victory Park	20
	AYSO Practices	Butterfield	20
	AYSO Practices	Brookfield	80
	AYSO Practices	Emerald	20
	AYSO Practices	RBV 2	20
	Hawks Practices	RBV	40
	Hawks Practices	Crown Valley 1	60

	Hawks Practices	Crown Valley 2	60
	Arsenal	Sheffield 2	20
	Young Guns	RBV	20
	Sabers	Tucalota	20
12	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	ATA Taekwondo	RBV 2	15
	Fields Closed		
13	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	TPS Practices	Fieldview	40
	FVBSA Practices	Crown Valley	80
	FVBSA Practices	Abelia 1	60
	FVBSA Practices	Abelia 2	40
	FVBSA Games	Spencers 1	200
	FVBSA Games	Spencers 2	200
	AYSO Practices	Victory	20
	AYSO Practices	Brookfield	80
	AYSO Practices	Spencers 2	20
	AYSO Evaulations	Spencers 2	50
	AYSO Practices	RBV 2	20
	Hawks Practices	RBV	40
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley 2	60
	So Cal Bombers	Fieldview	20
	Semper Fi Bulldogs	RBV	20
	Gamers	RBV	20
	Tornados	Tucalota	20
	Mambaz	Butterfield	20
14	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	Learning With Apples	RBV Meeting Room	15
	TPS Practices	Fieldview	40
	TPS Practices	Sheffield 1	40
	FVBSA Practices	Crown Valley	80
	FVBSA Practices	Abelia 1	60
	FVBSA Practices	Abelia 2	20
	FVBSA Games	Spencers 2	200
	FVBSA Practices	Mahogany	20
	FVBSA Practices	Victory	40
	FVBSA Practices	Butterfield	40
	AYSO Practices	RBV 2	60
	AYSO Practices	Brookfield	80
	AYSO Practices	Spencers 1	80
	AYSO Practices	Mahogany	60
	AYSO Practices	Victory	40
	AYSO Practices	Butterfield	100
	AYSO Practices	Emerald	80
	Hawks Practices	RBV	40
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley 2	60
	Adult Softball Games	Spencers 1	200
	Legends 12u	Sheffield 1	20

	Legends 9u	Sheffield 2	20
	Allegiance 11u	RBV	20
	So Cal Athletics	RBV	20
	Cal Select 12u	Tucalota	20
15	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	TPS Practices	Fieldview	40
	TPS Practices	Sheffield 2	40
	FVBSA Practices	Crown Valley	40
	FVBSA Practices	Abelia 1	40
	FVBSA Practices	Abelia 2	40
	FVBSA Games	Spencers 1	200
	FVBSA Practices	Spencers 2	40
	FVBSA Practices	Victory	20
	AYSO Practices	Brookfield	20
	AYSO Evaluations	Spencers 2	50
	AYSO Practices	Emerald	20
	Arsenal	Sheffield 2	20
	Gamers	RBV	20
	Mambaz	RBV	20
	Tornados	Tucalota	20
16	Jazzercise	RBV 2	10
	ATA Taekwondo	RBV 2	15
	FVBSA Games	Crown Valley	400
	FVBSA Games	Spencers 1	600
	FVBSA Games	Spencers 2	600
	FVBSA Games	Mahogany	400
	AYSO Coaches Training	Brookfield	40
	AYSO Pictures	Butterfield	200
	AYSO Games	Butterfield	200
	USA Athletics	Fieldview	20
	Mambaz	RBV	20
	Renegades	Tucalota	20
	Gamers	Emerald	20
	Private Party	Abelia Gazebo	40
	Private Party	Tucalota Gazebo	30
17	FVBSA Practices	Spencers 2	40
	Allegiance 9u	RBV	20
	Private Party	Fieldview Gazebo	10
	Girl Scouts	RBV 2 Gazebo	48
	Private Party	Spencers Gazebo	40
18	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	Learning With Apples	RBV Meeting Room	15
	FVBSA Games	Spencers 1	200
	FVBSA Games	Spencers 2	200
	FVBSA Practices	Crown Valley	80
	FVBSA Practices	Abelia 1	80
	FVBSA Practices	Abelia 2	40
	FVBSA Practice	Mahogany	20
	FVBSA Practices	Victory	40
	FVBSA Practices	Butterfield	40
	FVBSA Practices	Emerald	20
	AYSO Practices	RBV 2	20

	AYSO Practices	Spencers 2	40
	AYSO Practices	Butterfield	20
	AYSO Practices	Emerald	20
	Hawks Practices	RBV	50
	Hawks Practices	Tucalota	50
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley 2	60
	TPS Practice	Fieldview Park	40
	TPS Practice	Sheffield 1	40
	USA Athletics	Fieldview	20
19	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	ATA Taekwondo	RBV 2	15
	FVBSA Games	Spencers 1	200
	FVBSA Games	Spencers 2	200
	FVBSA Games	Crown Valley	200
	FVBSA Practices	Abelia 1	40
	FVBSA Practices	Abelia 2	40
	FVBSA Practices	Mahogany	20
	FVBSA Practices	Victory	40
	AYSO Practices	RBV 2	60
	AYSO Practices	Spencers 2	60
	AYSO Practices	Butterfield	120
	AYSO Practices	Emerald	120
	Hawks Practices	RBV	50
	Hawks Practices	Tucalota	50
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley 2	60
	TPS Practices	Fieldview	40
	TPS Practices	Sheffield	40
	SoCal Bombers	Fieldview	20
	Arsenal	Sheffield 1	20
	Allegiance	Sheffield 2	20
	Legends 9u	RBV	20
	Cal Select 12u	RBV	20
	Legends 12u	Tucalota	20
20	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	FVBSA Games	Spencers 1	200
	FVBSA Games	Spencers 2	200
	FVBSA Practices	Crown Valley	80
	FVBSA Practices	Abelia 1	60
	FVBSA Practices	Abelia 2	40
	FVBSA Practices	Mahogany	20
	FVBSA Practices	Victory	40
	FVBSA Practices	Emerald	20
	AYSO Practices	RBV 2	20
	AYSO Practices	Spencers 2	20
	AYSO Practices	Butterfield	80
	AYSO Practices	Emerald	40
	Hawks Practices	RBV	50
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley2	60
	Hawks Practices	Tucalota	50

	TPS Practices	Fieldview	50
	TPS Practices	Sheffield 1	40
	TVCS Practices	Washington	40
	Mambaz	Sheffield 1	20
	Tornados	Tucalota	20
21	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	Learning With Apples	RBV Meeting Room	15
	Fields Closed		
22	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	Private Party	Tucalota Gazebo	20
	Fields Closed		
23	Jazzercise	RBV 2	10
	ATA Taekwondo	RBV 2	15
	Private Party	Tucalota Gazebo	30
	Private Party	Fieldview Gazebo	30
	Private Party	RBV Gazebo	30
	RBV 2 Rental	RBV 2 Building	50
	Fields Closed		
24	Fields Closed		
25	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	Learning With Apples	RBV Meeting Room	15
	FVBSA Games	Spencers 1	250
	FVBSA Games	Spencers 2	250
	FVBSA Practices	Crown Valley	80
	FVBSA Practices	Abelia 1	60
	FVBSA Practices	Abelia 2	40
	FVBSA Practice	Mahogany	40
	FVBSA Practices	Victory	60
	FVBSA Practices	Butterfield	40
	FVBSA Practices	Emerald	20
	AYSO Practices	RBV 2	20
	AYSO Practices	Spencers 2	60
	AYSO Practices	Brookfield	100
	AYSO Practices	Mahogany	20
	AYSO Practices	Victory	20
	AYSO Practices	Butterfield	40
	AYSO Practices	Emerald	20
	Hawks Practices	RBV	50
	Hawks Practices	Tucalota	50
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley 2	60
	TPS Practice	Fieldview Park	40
	TPS Practice	Sheffield 1	40
26	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	ATA Taekwondo	RBV 2	15
	FVBSA Games	Spencers 1	250
	FVBSA Games	Spencers 2	250
	FVBSA Games	Crown Valley	250
	FVBSA Practices	Abelia 1	60

	FVBSA Practices	Abelia 2	40
	FVBSA Practices	Mahogany	40
	FVBSA Practices	Victory	40
	AYSO Practices	RBV 2	60
	AYSO Practices	Brookfield	20
	AYSO Practices	Spencers 2	60
	AYSO Practices	Mahogany	40
	AYSO Practices	Victory	40
	AYSO Practices	Butterfield	120
	AYSO Practices	Emerald	140
	Hawks Practices	RBV	50
	Hawks Practices	Tucalota	50
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley 2	60
	TPS Practices	Fieldview	40
	TPS Practices	Sheffield	40
	SoCal Bombers	Fieldview	20
	Mambaz	Sheffield 1	20
	Young Guns	RBV	20
	Legends 9u	Tucalota	20
27	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	FVBSA Games	Spencers 1	250
	FVBSA Games	Spencers 2	250
	FVBSA Practices	Crown Valley	100
	FVBSA Practices	Abelia 1	60
	FVBSA Practices	Abelia 2	40
	FVBSA Practices	Mahogany	40
	FVBSA Practices	Victory	40
	FVBSA Practices	Emerald	20
	AYSO Practices	RBV 2	60
	AYSO Practices	Brookfield	20
	AYSO Practices	Spencers 2	20
	AYSO Practices	Mahogany	40
	AYSO Practices	Victory	20
	AYSO Practices	Butterfield	80
	AYSO Practices	Emerald	40
	Hawks Practices	RBV	50
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley2	60
	Hawks Practices	Tucalota	50
	Hawks Practices	Fieldview	50
	TPS Practices	Fieldview	50
	TPS Practices	Sheffield 1	40
	TVCS Practices	Washington	40
	Tornados	Tucalota	20
28	Jazzercise	RBV Gym	30
	Jazzercise	RBV 2	15
	Little Learners	RBV 2	30
	TPS Practices	Fieldview	40
	TPS Practices	Sheffield 1	40
	FVBSA Practices	Crown Valley	80
	FVBSA Practices	Abelia 1	60
	FVBSA Practices	Abelia 2	40

	FVBSA Games	Spencers 2	250
	FVBSA Practices	Mahogany	40
	FVBSA Practices	Victory	40
	AYSO Practices	RBV 2	80
	AYSO Practices	Brookfield	100
	AYSO Practices	Spencers 2	80
	AYSO Practices	Mahogany	80
	AYSO Practices	Victory	40
	AYSO Practices	Butterfield	160
	AYSO Practices	Emerald	80
	Hawks Practices	RBV	40
	Hawks Practices	Crown Valley 1	60
	Hawks Practices	Crown Valley 2	60
	Hawks Practices	Fieldview	50
	Adult Softball Games	Spencers 1	200
	TVCS Practices	Washington	50
	SoCal Bombers	Sheffield 1	20
	Allegiance	Sheffield 2	20
	Young Guns	RBV	20
	SoCal Athletics	RBV	20
	SoCal Bombers	Tucalota	20
29	Jazzercise	RBV Gym	30
	Little Learners	RBV 2	30
	FVBSA Practices	Crown Valley	80
	FVBSA Practices	Abelia 1	60
	FVBSA Practices	Abelia 2	40
	FVBSA Practices	Spencers 1	80
	FVBSA Games	Spencers 2	250
	FVBSA Practices	Mahogany	40
	FVBSA Practices	Victory	40
	AYSO Practices	Brookfield	20
	AYSO Practices	Emerald	20
	TPS Practices	Fieldview	40
	TPS Practices	Sheffield 1	40
	Temecula Prodigy	Sheffield 2	20
	Firecrackers	RBV	20
	Tornados	Tucalota	20
30	Jazzercise	RBV 2	10
	ATA Taekwondo	RBV 2	15
	FVBSA Games	Crown Valley	250
	FVBSA Games	Spencers 1	1000
	FVBSA Games	Spencers 2	1000
	FVBSA Games	Mahogany	650
	FVBSA Games	Victory	650
	AYSO Games	Sheffield 1	600
	AYSO Games	Sheffield 2	600
	AYSO Games	Crown Valley 2	200
	AYSO Games	Butterfield	300
	SoCal Athletics	Tucalota	20
	Firecrackers	Abelia 2	20
	Private Party	Victory Gazebo	25
	Private Party	RBV 2 Gazebo	20
	Private Party	Abelia Gazebo	60
	Private Party	Fieldview Gazebo	20
31	FVBSA Practices	Crown Valley	40

FVBSA Practices	Abelia 1	40
FVBSA Practices	Spencers 1	50
FVBSA Practices	Spencers 2	50
FVBSA Practices	Mahogany	40
Allegiance	Sheffield 2	20
Legends	Tucalota	20
Usage:		29248

March The following were Valley-Wide sponsored events:

	User Group	Area	Attendance
1	Youth Basketball Practices	RBV Gym	300
2	Youth Basketball Games	RBV Gym	1300
3	Closed		
4	Youth Basketball Practices	RBV Gym	280
5	Youth Basketball Practices	RBV Gym	40
	Youth Basketball Games	RBV Gym	400
6	Youth Basketball Practices	RBV Gym	320
7	Youth Basketball Practices	RBV Gym	40
	Youth Basketball Games	RBV Gym	300
8	Youth Basketball Practices	RBV Gym	320
9	Youth Basketball Games	RBV Gym	1300
10	Closed		
11	Youth Basketball Practices	RBV Gym	300
12	Youth Basketball Practices	RBV Gym	20
	Youth Basketball Games	RBV Gym	400
13	Youth Basketball Practices	RBV Gym	320
14	Youth Basketball Practices	RBV Gym	40
	Youth Basketball Games	RBV Gym	400
15	Youth Basketball Practices	RBV Gym	340
16	Youth Basketball Games		1300
17	Closed		
18	Youth Basketball Practices	RBV Gym	220
19	Youth Basketball Practices	RBV Gym	20
	Youth Basketball Games	RBV Gym	300
20	Youth Basketball Practices	RBV Gym	280
21	Youth Basketball Practices	RBV Gym	20
	Youth Basketball Games	RBV Gym	300
22	Youth Basketball Practices	RBV Gym	320
23	Youth Basketball Games	RBV Gym	1300
24	Closed		
25	Youth Basketball Practices	RBV Gym	140
26	Youth Basketball Practices	RBV Gym	40
	Youth Basketball Games	RBV Gym	300
27	Youth Basketball Practices	RBV Gym	120
28	Youth Basketball Practices	RBV Gym	40
	Youth Basketball Games	RBV Gym	200
29	Youth Basketball Practices	RBV Gym	120

30	Youth Basketball Games	RBV Gym	700
31	Closed		
Valley-Wide Sponsored Events Usage:			11020
Total Monthly Usage:			40268

THE FOLLOWING GROUPS/ ORGANIZATIONS USED VALLEY-WIDE EQUIPMENT:

<u>User Group:</u>	<u>Equipment</u>	<u>Qty</u>
--------------------	------------------	------------

March 2019
 USAGE REPORT
 Marion Ashley Community Center

Current Valley-Wide organized league play:

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly or monthly basis:

- Elite Gymnastics - Weekly
- Thomas ATA Martial Arts -Bi-Weekly
- Chair Volleyball - Weekly
- Little League - Daily
- Menifee A.S.A. - Daily
- Pony - Daily
- 412 Church - Weekly
- Voices - Monthly
- Mom & Me- Weekly
- Knit & Crochet- Weekly
- Tribe- Weekly
- CDC/CDI- Monthly
- Valleywide Basketball Practices/Games-Weekly
- Church-Weekly
- Handiwork-Monthly

March	The following groups/organizations also used Valley-Wide Facility	Area	Attendance
1	Gymnastics	MPR 1&2	80
	Chair Volleyball	Gym	15
	VW BBALL practices	Gym	50
2	VW BBALL GAMES	Gym	250
3	Church	MPR 1	20
4	Chair Volleyball	Gym	15
	Knit & Crochet	Conf. Room	2
	VW BBALL Games	Gym	250
	Gymnastics	MPR 1&2	40
5	Folklorico	MPR 1	30
	CDC/CDI	MPR 1	40
	VW BBALL practices	Gym	50
6	Mommy and me	Gym	15
	Martial Arts	MPR 1&2	25
	VW BBALL Games	Gym	250
7	VW BBALL Practices	Gym	50
	Handiwork	Conf. Room	5

Martial Arts	MPR 1&2	25
8 Chair volleyball	Gym	15
Gymnastics	MPR 1&2	40
VW BBALL Practices	Gym	50
9 Basketball Games	Gym	250
10 Church	MPR 1&2	20
11 Knit & Crotchet	Conf. room	5
Gymnastics	MPR 1&2	40
VW BBALL Games	Gym	250
12 Folklorico	MPR 1	30
CDC/CDI	MPR 1	20
Santa Rosa	Gym	50
VW BBALL Practices	Gym	50
13 Mommy and Me	Gym	15
Martial Arts	MPR 1&2	25
VW BBALL Games	Gym	250
14 Martial Arts	MPR 1&2	40
VW BBALL Practices	Gym	50
Martial Arts	MPR 1&2	25
15 Gymnastics	MPR 1&2	40
Chairvolleyball	Gym	10
VW BBALL Practices	Gym	50
16 Basketball Games	Gym	250
17 Church	MPR 1&2	20
18 Chair Volleyball	Gym	10
VW BBALL Games	Gym	200
Knit & Crotchet	Conf. Room	5
19 Folklorico	MPR 1	30
Basketball practices	Gym	40
Caregivers meeting	Conf. Room	10
20 Mommy and me	Gym	20
Martial Arts	MPR 1&2	25
VW BBALL Games	Gym	200

21	CDC/CDI	MPR 1	30
	VW BBALL Practices	Gym	40
	Martial Arts	MPR 1&2	25
22	Chair volleyball	Gym	10
	Gymnastics	MPR 1&2	40
	VW BBALL Practices	Gym	40
23			
	VW BBALL Games	Gym	200
24	Church	MPR 1&2	20
25	Gymnastics	MPR 1&2	60
	Knit and crotchet	Confrence room	3
	VW BBALL Games	Gym	200
26	Folklorico	Mpr 1	30
	VW BBALL Games	Gym	250
27	Mommy and me	Gym	20
	Martial Arts	MPR 1&2	25
	VW BBALL Games	Gym	200
28	Handiwork	Conf. Room	10
	VW BBALL Games	Gym	250
	Dean's event	Mpr 1&2	50
29	Chair Volleyball	Gym	10
	Gymnastics	Mpr 1&2	40
30	Championship Games	Gym	250
31	Church	Mpr 1&2	20

Usage: 4755

March The following were Valley-Wide Sponsored events:

User Group	Area	Attendance
6 Mommy & Me	Gym	15
13 Mommy & Me	Gym	15
20 Mommy & Me	Gym	20
27 Mommy & Me	Gym	20

Valley-Wide S 70
Total Monthly 4825

THE FOLLOWING GROUPS/ORGANIZATIONS USED VALLEY-WIDE EQUIPMENT:

User Group

Equipment

Quantity

**March 2019
FACILITY USAGE
Simpson Center**

Current Valley-Wide organized league play:

The following organizations use Valley-Wide facilities on a regular weekly, bi-weekly, or monthly basis:

Ukulele	Weekly
ESL	Weekly
Tai-Chi	Weekly
Line Dance	2x Weekly
Hemet Deaf Group	Monthly
AA	Weekly
Women's AA	Weekly
Chinese Cooking	2x Monthly
People's Care Special Needs Adult Group	Daily
EXCEED	Daily
Cole Vocational Special Needs Group	Daily
Good Time Wood Carvers	Weekly
Widow/Widowers Group	Monthly
Pinochle	Weekly
Fun and Fit	2x Weekly
Riverside County Office on Aging	Weekly
Riverside County IHSS	Weekly
Life Stream Blood Drive	Weekly
Gymnastics	Weekly
Resource Fair	Bi- Monthly
Sewing Group	Monthly
Maze Stone Quilters Guild	Monthly
Maze Stone Quilters Guild Board	Monthly
A.M. CODA	Weekly
P.M. CODA	Weekly
Literacy	Weekly
Cooking Around the World	Monthly
Compulsive Eaters Annon.	Weekly
Church	Weekly
A.M. Zumba	5x Weekly
P.M. Zumba	4X Weekly

The following groups/organization also used Valley-Wide facilities:

March		Attendance
1	Zumba	19
	Party set-up	15
2	Private party	150
3	Church	38
4	Ukulele	44
	Zumba	23
	Line Dance	16
	Blood drive	29
	Zumba	22
	IHSS	50

	CODA	9
5	Fun and Fit	8
	Zumba	23
	Over Eaters	6
	AA	52
	Pinochle	28
	Zumba	21
6	Maze Stone Quilt guild	140
	Wood Carvers	11
	Literacy	7
	Tai Chi	16
	Zumba	10
	Zumba	21
7	Fun and Fit	9
	Zumba	20
	Riv. Co. Office on Aging	25
	Gymnastics	79
	Zumba	18
8	Zumba	23
9	Private Memorial	150
10	Church	41
11	Ukulele	44
	Zumba	21
	Line Dance	15
	Blood drive	27
	CODA	7
	Attorney Deposition	5
	Zumba	22
12	Fun and Fit	8
	Zumba	23
	AA	56
	Over Eaters	6
	Pinochle	28
	Zumba	19
	SJVA Band Concerts	200
13	Maze Stone Board Meeting	18
	Wood Carvers	10
	Literacy	7
	Tai Chi	17
	Zumba	23
	Hemet del Sol	44
	Hemet Valley Art Assoc.	63
	Hemet Teachers Assoc.	75
	Zumba	22
14	Fun and Fit	8
	Zumba	23
	Riv. Co. Office on Aging	25
	Gymnastics	82
	Widows Group	24
	Zumba	22
15	Zumba	23
17	Church	61
18	Ukulele	51
	Zumba	21
	Line Dance	15

	Blood drive	27
	CODA	7
	Riv. Co. IHSS	50
19	Zumba	22
	Fun and Fit	7
	Zumba	22
	Over Eaters	6
	AA	56
	Pinochle	26
	Cooking Class	27
	Riv. Co Public Authority	46
20	Zumba	21
	Deaf Group	45
	Wood Carvers	13
	Riv. Co. Dept. Agriculture	31
	Literacy	7
	Tai Chi	11
	Zumba	23
21	Zumba	22
	Fun and Fit	8
	Zumba	21
	Sewing Group	11
	Riv. Co. Office on Aging	25
	Gymnastics	88
22	Zumba	21
24	Zumba	22
25	Church	58
	Ukulele	52
	Zumba	21
	Line Dance	14
	CODA	8
	Zumba	21
26	Blood drive	33
	Fun and Fit	9
	Zumba	21
	Over Eaters	7
	AA	52
	Pinochle	27
	IHSS	50
	Riv. Co. Office on Aging	50
27	Zumba	20
	Wood Carvers	13
	Literacy	7
	Tai Chi	9
	Zumba	22
	Resource Fair	63
	CODA	9
28	Zumba	21
	Fun and Fit	7
	Zumba	22
	Riv. Co. IHSS	50
	Riv. Co. Office on Aging	25
	Gymnastics	80
29	Zumba	22
31	Church	58

General Public

1450

March The following were Valley-Wide sponsored events:
User Group Area

Valley-Wide Sponsored Events Usage:
Total Monthly Usage:

5204

THE FOLLOWING GROUPS/ ORGANIZATIONS USED VALLEY-WIDE EQUIPMENT:

User Group:

Equipment

Qty