

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

**FINANCE COMMITTEE
AGENDA**

**Wednesday, February 16, 2022
3:00 P.M.**

Please Note: Under current orders from the Ventura County Health Officer, all individuals, (whether vaccinated or unvaccinated) are required to wear a face covering at all times in indoor public settings and businesses. PVRPD thanks you for your cooperation and understanding.

This meeting will take place both in person and remotely in accordance with Government Code section 54953(e) et seq. (AB 361). Members of the public can participate in the meeting by choosing one of the following options:

1. Attend in person or
2. Join via Zoom -

Meeting Link: <https://us06web.zoom.us/j/82579409412>

Webinar ID: 825 7940 9412

Phone Number: 1-669-900-6833

- a. Cell Phone/Computer with Microphone: Click on the Zoom link included above. Enter your name so we may call on you when it is your turn to speak. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by clicking the “Raise Hand” button. Follow the instructions below regarding speaking.
- b. Phone – If you wish to make a comment by phone during the public comment section of the meeting or on a specific agenda item, please call in to the listed phone number above and when prompted, enter the Webinar ID. You will then be admitted to the meeting and your line will be muted. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by dialing *9. Then, follow the speaking instructions below.

Speaking Instructions

When it is your turn to speak, the Chair will call your name or the last four digits of the phone number you are calling from. You will have three minutes to address the Committee. **Please ensure all background noise is muted (TV, radio, etc.)** You will be prompted to unmute your microphone/phone. Unmute your device and begin by stating your name. After three minutes has elapsed your microphone will be muted and the next speaker will be invited to speak.

1. CALL TO ORDER
2. APPROVAL OF AGENDA
3. PUBLIC COMMENTS
4. JANUARY 2022 FINANCIALS
5. DECEMBER 31, 2021 QUARTERLY INVESTMENT REPORT
6. MID YEAR BUDGET DISCUSSION
7. FOLLOW UP REPORT - DISTRICT UTILITY BILL REVIEW WITH UTILITY COST MANAGEMENT LLC
8. ORAL DISCUSSION
9. ADJOURNMENT

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

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

CASH REPORT

	1/31/2022 Balance	1/31/2021 Balance	
Restricted Funds			
Debt Service - Restricted	\$ 270,229.33	\$ 487,657.97	
457 Pension Trust Restricted	\$ 83,851.08	\$ 115,956.03	
Quimby Fee - Restricted	\$ 360,404.22	\$ 63,644.53	
Multi-Bank Securities Restricted	\$ -	\$ 415,421.14	
Ventura County Pool - Restricted	\$ 3,305,160.70	\$ 4,535,003.72	
Park Impact Fees	\$ 165,364.20	\$ -	
FCDP Checking	\$ 13,601.16	\$ 21,589.01	
Total	\$ 4,198,610.69	\$ 5,639,272.40	
Semi-Restricted Funds			
Assessment	\$ 815,962.43	\$ 761,873.48	
Capital Improvement	\$ 345,025.05	\$ 264,530.82	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 79,843.80	
LAIF - Capital	\$ 2,072,848.10	\$ 2,166,183.28	
Designated Project		\$ 16,397.94	
Contingency - Dry Period	\$ 361,000.00	\$ 361,000.00	
Contingency - Computer	\$ 20,000.00	\$ 15,000.00	
Contingency - Repair/Oper/Admin	\$ 200,000.00	\$ 50,000.00	
Total	\$ 3,894,679.38	\$ 3,714,829.32	
Unrestricted Funds			
Contingency	\$ 4,697,312.75	\$ 12,209.42	
LAIF/Cal Trust - Contingency	\$ -	\$ 2,944,682.30	
General Fund Checking	\$ 140,372.32	\$ 290,393.38	
Total	\$ 4,837,685.07	\$ 3,247,285.10	
Total of all Funds	\$ 12,930,975.14	\$ 12,601,386.82	\$ 329,588.32

	2/9/2022 Balance	2/28/2021 Balance	
Restricted Funds			
Debt Service - Restricted	\$ 270,229.33	\$ 356,698.23	
457 Pension Trust Restricted	\$ 75,373.95	\$ 86,355.98	
Quimby Fee - Restricted	\$ 360,404.22	\$ 464,705.34	
Multi-Bank Securities Restricted	\$ -	\$ 11,741.14	
Ventura County Pool - Restricted	\$ 3,305,160.70	\$ 4,538,368.15	
Park Impact Fees	\$ 165,364.20	\$ -	
FCDP Checking	\$ 13,601.16	\$ 21,589.01	
Total	\$ 4,190,133.56	\$ 5,479,457.85	
Semi-Restricted Funds			
Assessment	\$ 794,838.89	\$ 731,241.73	
Capital Improvement	\$ 645,010.49	\$ 264,541.89	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 79,843.80	
LAIF - Capital	\$ 2,072,848.10	\$ 2,168,016.82	
Designated Project	\$ 230,484.00	\$ 16,397.94	
Contingency - Dry Period	\$ 397,645.00	\$ 361,000.00	
Contingency - Computer	\$ 20,000.00	\$ 20,000.00	
Contingency - Repair/Oper/Admin	\$ 265,000.00	\$ 200,000.00	
Total	\$ 4,505,670.28	\$ 3,841,042.18	
Unrestricted Funds			
Contingency	\$ 3,997,312.75	\$ 12,210.64	
LAIF/Cal Trust - Contingency	\$ -	\$ 2,292,597.55	
General Fund Checking	\$ 283,126.61	\$ 533,710.59	
Total	\$ 4,280,439.36	\$ 2,838,518.78	
Total of all Funds	\$ 12,976,243.20	\$ 12,159,018.81	\$ 817,224.39

General Ledger
Fund 10 General Fund
January 2022 59%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apport - Cur Year Secured	5110-5240	\$ (91,022.89)	\$ (4,070,021.09)	\$ (4,247,756.50)	\$ (7,301,920.00)	\$ (3,054,163.50)	58.17%
Interest Earnings	5310	\$ -	\$ (17,785.05)	\$ (4,728.15)	\$ (14,928.00)	\$ (10,199.85)	31.67%
Hill Fire 2018	5465	\$ -	\$ (219,884.01)	\$ -	\$ -	\$ -	0.00%
Park Patrol Citations	5506	\$ -	\$ (1,100.00)	\$ (308.59)	\$ (2,200.00)	\$ (1,891.41)	14.03%
Bingo Revenue	5508	\$ -	\$ -	\$ (5,795.25)	\$ -	\$ 5,795.25	0.00%
Excess Bingo Funds	5509	\$ -	\$ -	\$ (2,653.60)	\$ -	\$ 2,653.60	0.00%
Contract Classes-Public Fees	5510	\$ (16,032.25)	\$ (31,345.05)	\$ (106,353.42)	\$ (68,380.00)	\$ 37,973.42	155.53%
Public Fees	5511	\$ (18,166.50)	\$ (14,945.65)	\$ (74,546.77)	\$ (244,121.00)	\$ (169,574.23)	30.54%
Public Fees-Entry Fees	5520	\$ (2,860.00)	\$ (2,019.00)	\$ (21,258.00)	\$ (25,840.00)	\$ (4,582.00)	82.27%
Vending Concessions	5525	\$ (253.08)	\$ -	\$ (620.40)	\$ (2,500.00)	\$ (1,879.60)	24.82%
Rental	5530	\$ (32,776.23)	\$ (97,325.18)	\$ (223,094.14)	\$ (261,412.00)	\$ (38,317.86)	85.34%
Cell Tower Revenue	5535	\$ (8,465.06)	\$ (56,823.35)	\$ (59,097.77)	\$ (91,704.00)	\$ (32,606.23)	64.44%
Parking Fees	5540	\$ (553.00)	\$ (3,497.30)	\$ (8,619.62)	\$ (7,012.00)	\$ 1,607.62	122.93%
CAPRI Workers Comp Prior Year	5546	\$ (15,947.55)	\$ -	\$ (15,947.55)	\$ -	\$ 15,947.55	0.00%
Activity Guide Revenue	5555	\$ -	\$ (850.00)	\$ (1,700.00)	\$ (10,000.00)	\$ (8,300.00)	17.00%
Sponsorships/Donations	5558	\$ -	\$ (150.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)	0.00%
Staffing Cost Recovery	5563	\$ (28,185.50)	\$ (5,785.00)	\$ (41,115.75)	\$ (29,110.00)	\$ 12,005.75	141.24%
Special Event Permits	5564	\$ -	\$ (400.00)	\$ (700.00)	\$ -	\$ 700.00	0.00%
Security Services Recovery	5566	\$ (2,275.00)	\$ -	\$ (2,761.00)	\$ -	\$ 2,761.00	0.00%
Contributions	5570	\$ (20,000.00)	\$ (35,000.00)	\$ (71,951.95)	\$ (72,000.00)	\$ (48.05)	99.93%
Grants	5573	\$ -	\$ (13,099.00)	\$ -	\$ -	\$ -	0.00%
Other Misc Revenue	5575	\$ (257,266.49)	\$ (49,732.61)	\$ (294,649.02)	\$ (54,880.00)	\$ 239,769.02	536.90%
Credit Card Processing Fee	5576	\$ -	\$ (53.36)	\$ (67.75)	\$ -	\$ 67.75	0.00%
Cash Over/Under	5580	\$ -	\$ (56.00)	\$ (45.00)	\$ -	\$ 45.00	0.00%
Incentive Income	5585	\$ -	\$ (329.75)	\$ (833.39)	\$ (2,700.00)	\$ (1,866.61)	30.87%
Reimbursement - ROPS	5600	\$ -	\$ (373,105.94)	\$ (396,407.90)	\$ (125,000.00)	\$ 271,407.90	317.13%
Reimb-Needs Assessment/LPA	5605	\$ -	\$ (17,610.38)	\$ -	\$ -	\$ -	0.00%
Surplus Carryover	5991	\$ -	\$ -	\$ -	\$ (16,397.00)	\$ (16,397.00)	0.00%
Revenue		\$ (493,803.55)	\$ (5,010,917.72)	\$ (5,581,011.52)	\$ (8,331,104.00)	\$ (2,750,092.48)	66.99%
YTD Comparison				\$ (570,093.80)			
Personnel							
Full Time Salaries	6100	\$ 166,003.78	\$ 1,291,855.24	\$ 1,245,423.17	\$ 2,470,564.00	\$ 1,225,140.83	50.41%
Overtime Salaries	6101	\$ 1,138.90	\$ 6,616.78	\$ 7,358.90	\$ 23,594.00	\$ 16,235.10	31.19%
Car Allowance	6105	\$ 857.25	\$ 6,230.55	\$ 6,257.06	\$ 10,800.00	\$ 4,542.94	57.94%
Cell Phone Allowance	6108	\$ 1,115.49	\$ 7,976.49	\$ 7,912.40	\$ 15,420.00	\$ 7,507.60	51.31%
Part-Time Salaries	6110	\$ 19,155.94	\$ 87,758.52	\$ 198,797.15	\$ 479,525.00	\$ 280,727.85	41.46%
Retirement	6120	\$ 29,307.52	\$ 223,650.27	\$ 208,821.99	\$ 435,765.00	\$ 226,943.01	47.92%
457 Pension	6121	\$ 87.17	\$ 66,473.26	\$ 6,464.17	\$ 7,000.00	\$ 535.83	92.35%
Deferred Compensation	6125	\$ 365.56	\$ 2,661.90	\$ 2,600.41	\$ 4,752.00	\$ 2,151.59	54.72%
Employee Insurance	6130	\$ 10,318.14	\$ 201,420.03	\$ 135,216.52	\$ 343,440.00	\$ 208,223.48	39.37%
Workers Compensation	6140	\$ 11,770.98	\$ 44,903.84	\$ 84,188.05	\$ 188,202.00	\$ 104,013.95	44.73%
Unemployment Insurance	6150	\$ -	\$ 9,556.00	\$ 39.41	\$ 40,000.00	\$ 39,960.59	0.10%
Loan - Pension Obligation	6160	\$ 22,018.17	\$ 149,766.17	\$ 154,127.17	\$ 264,218.00	\$ 110,090.83	58.33%
PERS Unfunded Liability	6170	\$ -	\$ 434,065.00	\$ 501,541.00	\$ 516,970.00	\$ 15,429.00	97.02%
Personnel		\$ 262,138.90	\$ 2,532,934.05	\$ 2,558,747.40	\$ 4,800,250.00	\$ 2,241,502.60	53.30%
YTD Comparison				\$ 25,813.35			
Services and Supplies							
Telephone/Internet	6210	\$ 2,324.03	\$ 11,693.69	\$ 12,749.90	\$ 21,008.00	\$ 8,258.10	60.69%
Internet Services	6220	\$ 4,238.00	\$ 10,348.00	\$ 16,165.00	\$ 36,862.00	\$ 20,697.00	43.85%
IT Infrastructure	6230	\$ -	\$ 360.50	\$ 539.62	\$ 2,000.00	\$ 1,460.38	26.98%
Computer Hardware/Software	6240	\$ 4,795.38	\$ 5,078.68	\$ 7,602.19	\$ 12,050.00	\$ 4,447.81	63.09%
Pool Chemicals	6310	\$ 364.64	\$ 832.89	\$ 2,068.84	\$ 8,250.00	\$ 6,181.16	25.08%
Janitorial Supplies	6320	\$ 361.89	\$ 14,254.09	\$ 20,925.91	\$ 48,408.00	\$ 27,482.09	43.23%
COVID - Supplies	6321	\$ -	\$ 3,977.69	\$ 80.44	\$ 5,600.00	\$ 5,519.56	1.44%
Kitchen Supplies	6330	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Food Supplies	6340	\$ -	\$ -	\$ 560.80	\$ 13,745.00	\$ 13,184.20	4.08%
Water Maint & Service	6350	\$ 80.30	\$ 456.25	\$ 356.80	\$ 1,265.00	\$ 908.20	28.21%
Laundry/Wash Service	6360	\$ -	\$ 178.00	\$ -	\$ 880.00	\$ 880.00	0.00%
Insurance Liability	6410	\$ -	\$ 208,084.00	\$ 236,698.00	\$ 228,892.00	\$ (7,806.00)	103.41%
Equipment Maintenance	6500	\$ -	\$ -	\$ 34.30	\$ 900.00	\$ 865.70	3.81%
Fuel	6510	\$ 296.37	\$ 25,032.61	\$ 22,546.68	\$ 51,600.00	\$ 29,053.32	43.70%
Vehicle Maintenance	6520	\$ 4,883.42	\$ 13,479.18	\$ 16,037.71	\$ 35,400.00	\$ 19,362.29	45.30%

General Ledger
Fund 10 General Fund
January 2022 59%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Office Equipment Maintenance	6530	\$ -	\$ 116.89	\$ -	\$ -	\$ -	0.00%
Building Repair	6610	\$ 7,315.64	\$ 11,786.25	\$ 20,129.55	\$ 88,000.00	\$ 67,870.45	22.87%
HVAC	6620	\$ -	\$ 2,382.14	\$ 1,881.64	\$ 8,820.00	\$ 6,938.36	21.33%
Playground Maintenance	6630	\$ 253.23	\$ 2,970.98	\$ 1,308.10	\$ 40,000.00	\$ 38,691.90	3.27%
Turf Removal	6705	\$ 1,422.00	\$ -	\$ 1,422.00	\$ 20,000.00	\$ 18,578.00	7.11%
Grounds Maintenance	6710	\$ 2,499.36	\$ 32,465.37	\$ 38,294.42	\$ 86,220.00	\$ 47,925.58	44.41%
Tree Care	6719	\$ -	\$ 17,683.88	\$ 19,327.50	\$ 30,000.00	\$ 10,672.50	64.43%
Fee Schedule	6727	\$ -	\$ -	\$ -	\$ 16,397.00	\$ 16,397.00	0.00%
Contracted Pest Control	6730	\$ 600.00	\$ 660.00	\$ 700.00	\$ 2,520.00	\$ 1,820.00	27.78%
Rubbish & Refuse	6740	\$ 5,299.48	\$ 41,650.13	\$ 40,362.37	\$ 79,346.00	\$ 38,983.63	50.87%
Vandalism/Theft	6750	\$ 50.19	\$ -	\$ 86.21	\$ 500.00	\$ 413.79	17.24%
Memberships	6810	\$ -	\$ 11,905.00	\$ 12,590.00	\$ 14,435.00	\$ 1,845.00	87.22%
Office Supplies	6910	\$ 3,000.28	\$ 3,654.97	\$ 7,922.79	\$ 12,709.00	\$ 4,786.21	62.34%
Postage Expense	6920	\$ 500.75	\$ 1,037.65	\$ 6,968.95	\$ 12,700.00	\$ 5,731.05	54.87%
Advertising Expense	6930	\$ -	\$ 900.00	\$ 2,298.00	\$ 2,490.00	\$ 192.00	92.29%
Printing Charges	6940	\$ 463.04	\$ 4,859.88	\$ 3,918.70	\$ 14,123.00	\$ 10,204.30	27.75%
Registration Fees	6950	\$ -	\$ 7,999.00	\$ 45,621.39	\$ 47,732.00	\$ 2,110.61	95.58%
Approp Redev/Collection Fees	6960	\$ -	\$ 255,697.19	\$ 271,904.71	\$ 545,454.00	\$ 273,549.29	49.85%
Assessment Tax	6965	\$ -	\$ -	\$ 5,516.59	\$ -	\$ (5,516.59)	0.00%
Minor Furn Fixture & Equip	6980	\$ -	\$ 863.01	\$ 861.23	\$ 1,137.00	\$ 275.77	75.75%
Fingerprint Fees (HR)	7010	\$ -	\$ -	\$ 284.00	\$ 2,640.00	\$ 2,356.00	10.76%
Fire & Safety Insp Fees	7020	\$ -	\$ 2,239.93	\$ 364.65	\$ 3,800.00	\$ 3,435.35	9.60%
Permit & Licensing Fees	7030	\$ 382.28	\$ 1,269.03	\$ 3,628.40	\$ 6,350.00	\$ 2,721.60	57.14%
State License Fee	7040	\$ -	\$ 657.50	\$ 48.75	\$ 1,000.00	\$ 951.25	4.88%
Professional Services	7100	\$ -	\$ 5,000.00	\$ 39,048.00	\$ 81,550.00	\$ 42,502.00	47.88%
Legal Services	7110	\$ -	\$ 25,460.06	\$ 23,332.20	\$ 90,000.00	\$ 66,667.80	25.92%
Typeset and Print Services	7115	\$ 10,738.77	\$ -	\$ 10,738.77	\$ 24,300.00	\$ 13,561.23	44.19%
Instructor Services	7120	\$ 4,670.35	\$ 15,944.40	\$ 69,810.11	\$ 69,303.00	\$ (507.11)	100.73%
PERS Admin Fees	7125	\$ 92.19	\$ 1,130.80	\$ 626.57	\$ 2,128.00	\$ 1,501.43	29.44%
Audit Services	7130	\$ 2,000.00	\$ 10,100.00	\$ 8,000.00	\$ 20,275.00	\$ 12,275.00	39.46%
Medical & Health Svcs (HR)	7140	\$ -	\$ 400.00	\$ 1,105.00	\$ 8,670.00	\$ 7,565.00	12.75%
Security Services	7150	\$ 435.00	\$ 1,912.50	\$ 3,207.00	\$ 4,147.00	\$ 940.00	77.33%
Entertainment Services	7160	\$ -	\$ -	\$ 118.72	\$ 3,900.00	\$ 3,781.28	3.04%
Business Services	7180	\$ 2,093.50	\$ 35,040.12	\$ 40,499.87	\$ 67,660.00	\$ 27,160.13	59.86%
Umpire/Referee Services	7190	\$ 30.00	\$ -	\$ 1,065.00	\$ 1,500.00	\$ 435.00	71.00%
Subscriptions	7210	\$ 9.99	\$ 1,244.02	\$ 95.94	\$ 3,723.00	\$ 3,627.06	2.58%
Rents & Leases - Equip	7310	\$ 317.87	\$ 2,018.70	\$ 4,221.91	\$ 24,000.00	\$ 19,778.09	17.59%
Bldg/Field Leases & Rental	7320	\$ -	\$ -	\$ (250.00)	\$ 60.00	\$ 310.00	-416.67%
Event Supplies	7410	\$ -	\$ -	\$ 687.99	\$ 3,330.00	\$ 2,642.01	20.66%
Supplies	7420	\$ 41.76	\$ 25.71	\$ 2,060.10	\$ 4,900.00	\$ 2,839.90	42.04%
Bingo Supplies	7430	\$ -	\$ -	\$ 3,020.12	\$ 3,600.00	\$ 579.88	83.89%
Sporting Goods	7440	\$ -	\$ 207.91	\$ 2,648.40	\$ 6,000.00	\$ 3,351.60	44.14%
Arts and Craft Supplies	7450	\$ -	\$ -	\$ -	\$ 3,375.00	\$ 3,375.00	0.00%
Training Supplies	7460	\$ -	\$ 499.71	\$ 30.00	\$ 1,800.00	\$ 1,770.00	1.67%
Small Tools	7500	\$ 376.30	\$ 2,436.82	\$ 2,402.58	\$ 6,000.00	\$ 3,597.42	40.04%
Safety Supplies	7510	\$ 55.76	\$ 214.88	\$ 920.82	\$ 2,550.00	\$ 1,629.18	36.11%
Uniform Allowance	7610	\$ 1,388.47	\$ 1,675.52	\$ 5,651.94	\$ 11,220.00	\$ 5,568.06	50.37%
Safety Clothing	7620	\$ 300.00	\$ 774.95	\$ 450.00	\$ 4,764.00	\$ 4,314.00	9.45%
Transportation and Travel	7700	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0.00%
Conference&Seminar Staff	7710	\$ 410.00	\$ 1,574.68	\$ 4,993.95	\$ 24,896.00	\$ 19,902.05	20.06%
Conference&Seminar Board	7715	\$ -	\$ -	\$ 151.00	\$ 4,450.00	\$ 4,299.00	3.39%
Conference&Seminar Travel Exp	7720	\$ -	\$ -	\$ 1,855.19	\$ 14,718.00	\$ 12,862.81	12.60%
Out of Town Travel Board	7725	\$ -	\$ -	\$ 1,221.94	\$ 2,420.00	\$ 1,198.06	50.49%
Private Vehicle Mileage	7730	\$ -	\$ 136.34	\$ -	\$ 3,892.00	\$ 3,892.00	0.00%
Buses/Excursions	7750	\$ -	\$ -	\$ -	\$ 17,400.00	\$ 17,400.00	0.00%
Utilities - Gas	7810	\$ 5,486.21	\$ 12,100.25	\$ 18,133.60	\$ 30,414.00	\$ 12,280.40	59.62%
Utilities - Water	7820	\$ 20,624.59	\$ 529,661.70	\$ 443,845.00	\$ 899,999.00	\$ 456,154.00	49.32%
Utilities - Electric	7830	\$ 12,115.59	\$ 78,618.08	\$ 111,138.31	\$ 190,000.00	\$ 78,861.69	58.49%
Airport Assessment Exp	7840	\$ -	\$ 842.00	\$ -	\$ 14,000.00	\$ 14,000.00	0.00%
Awards and Certificates	7910	\$ 3,935.75	\$ 816.70	\$ 7,144.60	\$ 14,206.00	\$ 7,061.40	50.29%
Meals for Staff Training	7920	\$ 115.73	\$ 920.69	\$ 619.12	\$ 3,500.00	\$ 2,880.88	17.69%
Employee Morale	7930	\$ 2,048.50	\$ -	\$ 2,496.77	\$ 3,000.00	\$ 503.23	83.23%
COP Debt - PV Fields	7950	\$ 18,646.67	\$ 134,026.67	\$ 130,526.67	\$ 223,760.00	\$ 93,233.33	58.33%
Reserve Computer Fleet	7971	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	0.00%
Reserve Dry Period	7973	\$ 3,053.75	\$ -	\$ 21,376.25	\$ 36,645.00	\$ 15,268.75	0.00%

General Ledger
Fund 10 General Fund
January 2022 59%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Reserve Repair/Oper/Admin	7975	\$ 5,416.67	\$ 75,000.00	\$ 37,916.67	\$ 65,000.00	\$ 27,083.33	58.33%
Admin Fee/CC Refund 2020	8112	\$ -	\$ 11,436.84	\$ 275.00	\$ -	\$ (275.00)	0.00%
Services and Supplies		\$ 133,533.69	\$ 1,646,294.43	\$ 1,822,991.24	\$ 3,502,788.00	\$ 1,679,796.76	52.04%
YTD Comparision				\$ 176,696.82			
Capital							
Equip/Facility Replacement	8420	\$ -	\$ 269.42	\$ 29,984.93	\$ 64,730.00	\$ 34,745.07	46.32%
Community Center Marquee	8468	\$ -	\$ 3,997.52	\$ -	\$ -	\$ -	0.00%
Switches and Servers	8474	\$ -	\$ 29,642.96	\$ -	\$ -	\$ -	0.00%
Pitts Ranch BB Crt Repaint	8476	\$ -	\$ 7,950.00	\$ -	\$ -	\$ -	0.00%
Fertilizer Injector System	8478	\$ -	\$ 340.97	\$ -	\$ -	\$ -	0.00%
Inflatable System	8479	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	0.00%
HVAC Administration Bldg	8481	\$ -	\$ 13,200.00	\$ -	\$ -	\$ -	0.00%
HVAC for Room #6	8482	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
ECAA Loan-Lighting Project	8483	\$ -	\$ -	\$ 52.50	\$ 190,000.00	\$ 189,947.50	0.03%
HVAC Conference Room	8485	\$ -	\$ -	\$ 7,414.00	\$ 15,000.00	\$ 7,586.00	49.43%
Pool Vacuum	8486	\$ -	\$ -	\$ 5,203.25	\$ 6,000.00	\$ 796.75	86.72%
Springville Parking Lot	8487	\$ -	\$ -	\$ 23,600.22	\$ 80,000.00	\$ 56,399.78	29.50%
Mission Oaks Parking Lot	8488	\$ 23,807.00	\$ -	\$ 24,083.20	\$ 100,000.00	\$ 75,916.80	24.08%
Tennis Court Lighting	8489	\$ -	\$ -	\$ 55,496.64	\$ 140,000.00	\$ 84,503.36	39.64%
Senior Center Carpeting	8491	\$ 7,496.78	\$ -	\$ 7,496.78	\$ 15,000.00	\$ 7,503.22	49.98%
Sr Ctr Upgrade to Sound Board	8492	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Bingo Console	8494	\$ -	\$ -	\$ 5,007.00	\$ 15,000.00	\$ 9,993.00	33.38%
Turf Sweeper	8495	\$ -	\$ -	\$ 8,189.10	\$ 8,190.00	\$ 0.90	99.99%
ADA Transition Plan	8496	\$ 55,600.00	\$ -	\$ 77,800.00	\$ 82,880.00	\$ 5,080.00	93.87%
Capital		\$ 86,903.78	\$ 55,400.87	\$ 244,327.62	\$ 737,300.00	\$ 492,972.38	33.14%

TOTAL EXPENSES	\$ 395,672.59	\$ 4,179,228.47	\$ 4,381,738.64	\$ 8,303,038.00	\$ 3,921,299.36	52.77%
TOTAY YTD COMPARISON			\$ 202,510.17			

General Ledger
Fund 20 Assessment District
January 2022 59%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ -	\$ (151.06)	\$ (141.10)	\$ (238.00)	\$ (96.90)	59.29%
Assessment Revenue	5500	\$ (5,450.78)	\$ (688,586.20)	\$ (712,461.25)	\$ (1,209,566.00)	\$ (497,104.75)	58.90%
Revenue		\$ (5,450.78)	\$ (688,737.26)	\$ (712,602.35)	\$ (1,209,804.00)	\$ (497,201.65)	58.90%
YTD Comparison				\$ (23,865.09)			
Personnel							
Full Time Salaries	6100	\$ 2,193.56	\$ 9,737.36	\$ 11,086.72	\$ 20,831.00	\$ 9,744.28	53.22%
Overtime Salaries	6101	\$ -	\$ 31.64	\$ 62.02	\$ -	\$ (62.02)	0.00%
Cell Phone Allowance	6108	\$ 14.67	\$ 48.51	\$ 104.76	\$ 178.00	\$ 73.24	58.85%
Retirement	6120	\$ 343.65	\$ 1,730.19	\$ 1,813.08	\$ 3,568.00	\$ 1,754.92	50.82%
Employee Insurance	6130	\$ 143.47	\$ 3,243.55	\$ 1,657.89	\$ 3,749.00	\$ 2,091.11	44.22%
Workers Compensation	6140	\$ 225.00	\$ 1,017.93	\$ 1,191.42	\$ 2,483.00	\$ 1,291.58	47.98%
Personnel		\$ 2,920.35	\$ 15,809.18	\$ 15,915.89	\$ 30,809.00	\$ 14,893.11	51.66%
YTD Comparison				\$ 106.71			
Services and Supplies							
Incidental Costs - Assess	6709	\$ -	\$ 10,676.01	\$ 20,815.18	\$ 19,444.00	\$ (1,371.18)	107.05%
Grounds Maintenance	6710	\$ -	\$ -	\$ 3,231.58	\$ 15,000.00	\$ 11,768.42	21.54%
Tree Care	6719	\$ -	\$ 7,894.00	\$ 56,287.50	\$ 67,500.00	\$ 11,212.50	83.39%
Contracted LS Services	6720	\$ 21,980.83	\$ 294,575.96	\$ 253,277.01	\$ 465,913.00	\$ 212,635.99	54.36%
Park Amenities - Assess	6722	\$ -	\$ 929.12	\$ 1,699.42	\$ 17,500.00	\$ 15,800.58	9.71%
Registration Fees	6950	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ 1,678.82	\$ 1,736.59	\$ 3,500.00	\$ 1,763.41	49.62%
COP Debt - PV Fields	7950	\$ -	\$ 525,559.21	\$ 529,755.84	\$ 529,760.00	\$ 4.16	100.00%
Expense		\$ 21,980.83	\$ 841,313.12	\$ 866,803.12	\$ 1,118,687.00	\$ 251,883.88	77.48%
YTD Comparison				\$ 25,490.00			
TOTAL EXPENSES		\$ 24,901.18	\$ 857,122.30	\$ 882,719.01	\$ 1,149,496.00	\$ 266,776.99	76.79%
TOTAL YTD COMPARISON				\$ 25,596.71			

General Ledger
Fund 30 Quimby Fee Fund
January 2022 59%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ (2,432.60)	\$ (20,409.72)	\$ (5,561.24)	\$ (35,013.00)	\$ (29,451.76)	15.88%
MBS Interest Earnings	5320	\$ -	\$ (3,640.00)	\$ -	\$ -	\$ -	0.00%
Park Dedication Fees	5400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue		\$ (2,432.60)	\$ (24,049.72)	\$ (5,561.24)	\$ (35,013.00)	\$ (29,451.76)	15.88%
YTD Comparison				\$ 18,488.48			
Expense							
Registration Fees	6950	\$ -	\$ -	\$ 36.00	\$ -	\$ (36.00)	0.00%
Expense		\$ -	\$ -	\$ 36.00	\$ -	\$ (36.00)	0.00%
Capital							
Arneill Ranch Park Renovation	8464	\$ 64,678.72	\$ 30,370.00	\$ 1,177,276.39	\$ 1,477,651.00	\$ 300,374.61	79.67%
PVAC Restroom & Shower	8469	\$ -	\$ 35,249.13	\$ -	\$ -	\$ -	0.00%
Turf Grinder	8475	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fertilizer Injector System	8478	\$ -	\$ 50,447.93	\$ -	\$ -	\$ -	0.00%
Community Center Kitchen	8480	\$ 42,356.99	\$ 14,435.49	\$ 108,773.38	\$ 273,262.00	\$ 164,488.62	39.81%
Pickleball Sports Complex	8493	\$ -	\$ -	\$ -	\$ 1,400,000.00	\$ 1,400,000.00	0.00%
Capital		\$ 107,035.71	\$ 130,502.55	\$ 1,286,049.77	\$ 3,150,913.00	\$ 1,864,863.23	40.82%

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/2014	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-17	\$ 615,709.00	\$ -	7/31/2019
1/31/2015	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,742,825.37	\$ 507,664.33	1/31/2020
8/8/2016	\$ 2,649,209.00	\$ 2,800,000.00	Comstock/Elacora	Mission Oaks	\$ 1,460,697.20	\$ 1,188,511.80	8/8/2021
8/10/2016	\$ 474,353.00	\$ 629,500.00	KB Homes		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/2018	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/2018	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/2019	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/2019	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/2019	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
Total	\$ 7,311,114.95	\$ 6,400,589.70			\$ 4,288,274.40	\$ 3,261,723.56	

QUIMBY FUNDS SUMMARY REPORT

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/14	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-173)	\$ 615,709.00	\$ -	7/31/2019
1/31/15	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,742,825.37	\$ 507,664.33	1/31/2020
8/8/16	\$ 2,649,209.00	\$ 2,800,000.00	Comstock/Elacora Mission Oaks		\$ 1,460,697.20	\$ 1,188,511.80	8/8/2021
8/10/16	\$ 474,353.00	\$ 629,500.00	KB Homes**		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/18	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
Total	\$ 7,311,114.95	\$ 6,400,589.70			\$ 4,288,274.40	\$ 3,261,723.56	

*Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes

**Expenses for Valle Lindo above AMLI fee amount allocated here, full allocated amount yet to be spent

Developer	Project				Quimby Funds				GL Code	
	No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Allocation Date	Assigned
AML						\$ 615,709.00	\$ 615,709.00		7/31/2019	
Public Hearing 7/5/2018	1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,600.00	\$ 29,585.62		\$ 586,123.38			8446
Public Hearing 7/5/2018	2	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 364,574.44		\$ 221,548.94	12/6/2018		8444
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94		\$ -	10/3/2018		8445
TOTALS				\$ 720,600.00	\$ 615,709.00		\$ -			
FAIRFIELD LLC						\$ 2,250,489.70	\$ 2,250,489.70		1/31/2020	
Public Hearing 11/7/2018	1	Freedom	Freedom Baseball Fields- Non- Contract Cost		\$ 504,121.78		\$ 1,746,367.92	11/7/2018		8459
	2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87		\$ 1,334,739.05			
Public Hearing 7/3/19	3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 646,859.60		\$ 687,879.45			8469
Mid-Year Budget Adj 2/5/2020	4	PV Fields	Fertiizer Injector System	\$ 60,000.00	\$ 50,788.90		\$ 637,090.55			8478
	5		Senior and Community Rec Fac Project		\$ -		\$ 637,090.55			
	6		Senior and Community Rec Fac Exterior Proj		\$ -		\$ 637,090.55			
	7		Community Center Kitchen Expansion	\$ 250,000.00	\$ 129,426.22		\$ 507,664.33			8480
	8		Community Center Classroom and Auditorium Enhancements							
	9		Freedom Park Parking Lot Enhancement							
	10		Freedom Park Landscape and Walking Path							
	11		Camarillo Grove Nature Center							
				\$ 1,910,000.00	\$ 1,742,825.37		\$ 507,664.33			
ELACORA MISSION OAKS						\$ 2,649,209.00	\$ 2,649,209.00		8/8/2021	
	1	Encanto	PG Equipment Installation		\$ 189,887.74		\$ 2,459,321.26	11/3/2016		
Budget Allocation 11/5/2020	2	Arneill Rch Pk	Arneill Ranch Park Renovation	\$ 1,100,000.00	\$ 1,270,809.46		\$ 1,188,511.80	11/5/2020		8464
	3		Pickelball	\$ 1,400,000.00	\$ -		\$ 1,188,511.80			
	4		Camarillo Nature Center	\$ 300,000.00	\$ -		\$ 1,188,511.80			
	5		Freedom Park Landscape and Walking Path		\$ -		\$ 1,188,511.80			
			Freedom Baseball Fields		\$ -		\$ 1,188,511.80			
				\$ 2,800,000.00	\$ 1,460,697.20		\$ 1,188,511.80			
KB HOMES						\$ 474,353.00	\$ 474,353.00		8/10/2021	
Public Hearing 7/5/2018	1	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 32,368.30		\$ 441,984.70			8444
Public Hearing 7/5/2018	2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78		\$ 275,730.92			8460
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Pavillion	\$ 65,000.00	\$ 31,537.74		\$ 244,193.18			8447
	4		Community Center Classroom and Auditorium Enhancements		\$ -		\$ 244,193.18			
	5		Dos Caminos Expansion and ADA		\$ -		\$ 244,193.18			
					\$ -		\$ 244,193.18			
				\$ 629,500.00	\$ 230,159.82		\$ 244,193.18			
CRESTVIEW						\$ 21,612.25	\$ 21,612.25		6/7/2023	
				\$ -	\$ -		\$ 21,612.25			
ALDERSGATE CONSTRUCTION						\$ -	\$ -		6/27/2023	
						\$ -	\$ -		1/9/2024	
						\$ -	\$ -		9/12/2024	
				\$ -	\$ -		\$ -			
HABITAT FOR HUMANITY						\$ 35,242.00	\$ 35,242.00		3/6/2024	
				\$ -	\$ -		\$ 35,242.00			
SHEA HOMES						\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024	
				\$ -	\$ -		\$ 1,264,500.00			
Grand Total				\$ 6,060,100.00	\$ 4,049,391.39	\$ 7,311,114.95	\$ 3,261,723.56			

General Ledger
Fund 40 Park Impact Fee Fund
January 2022 59%

Description	Account	Period	Amount	One Year Prior	Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue									
Park Impact Fees	5450	\$	-	\$	-	\$ (165,364.20)	\$ -	\$ 165,364.20	0.00%
Revenue		\$	-	\$	-	\$ 165,364.20	\$ -	\$ (165,364.20)	0.00%

General Ledger
Fund 50 CDBG - Food Share
January 2022 59%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
CDBG - Food Share	5577	\$ -	\$ -	\$ -	\$ (42,428.33)	\$ (42,428.33)	0.00%
Revenue		\$ -	\$ -	\$ -	\$ 42,428.33	\$ 42,428.33	0.00%

Personnel

Full Time Salaries	6100	\$ 2,190.96		\$ 10,741.05	\$ -	\$ (10,741.05)	0.00%
Part-Time Salaries	6110	\$ 56.00		\$ 917.00	\$ -	\$ (917.00)	0.00%
Retirement	6120			\$ -	\$ -	\$ -	0.00%
Employee Insurance	6130	\$ -		\$ -	\$ -	\$ -	0.00%
Workers Compensation	6140	\$ -		\$ -	\$ -	\$ -	0.00%
Personnel		\$ 2,246.96	\$ -	\$ 11,658.05	\$ -	\$ (11,658.05)	0.00%

Services and Supplies

Office Supplies	6910	\$ 92.67	\$ -	\$ 414.63	\$ -	\$ (321.96)	0.00%
Expense		\$ 92.67	\$ -	\$ 414.63	\$ -	\$ (321.96)	0.00%

Revenue Budget	\$ 42,428.33
Expense Total	\$ 12,072.68
Percent of Revenue	28.5%

Ventura County Pool

Investment Name	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021
Ventura County Pool	1.103%	.958%	.796%	.690%	.518%	.464%	.495%	.410%	.383%
	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022
Ventura County Pool	.357%	.361%	.331%	.305%	.322%	.310%	.300%	.310%	.330%

- Rates are determined at the end of the month

Local Agency Investment Fund (LAIF)

Investment Name	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021
Local Agency Investment Fund (LAIF)	.784%	.685%	.620%	.576%	.540%	.458%	.407%	.357%	.339%
	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022
Local Agency Investment Fund (LAIF)	.315%	.262%	.330%	.221%	.206%	.203%	.202%	.212%	.234%

Cal Trust

Investment Name	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021
Cal Trust	.004%	.09%	.07%	.04%	.03%	.03%	.03%	.05%	.05%
	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022
Cal Trust	.05%	.03%	.04%	.03%	.03%	.03%	.03%	.03%	.03%

Pacific Western Bank

Investment Name	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021
Pacific Western Bank									
	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022
Pacific Western Bank								.04%	.04%

Pleasant Valley Recreation & Park District

FY 21-22 Investments Summary

31-Dec-21

	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	YTD Interest Earned
LAIF - Capital	\$ 1,710.65	\$ 1,475.40			\$ 3,186.05
Ventura County Pool / CALTRUST / LAIF					
County Pool Restricted -0241	\$ 3,625.02	\$ 2,996.48			\$ 6,621.50
LAIF / CALTRUST / County Unrestricted- 0240	\$ 3,356.31	\$ 2,005.03			\$ 5,361.34
Pacific Western Bank Accounts					
457 Pension	\$ 8.45	\$ 8.46			\$ 16.91
Assessment District	\$ 95.37	\$ 45.73			\$ 141.10
Capital	\$ 11.13	\$ 20.26			\$ 31.39
Contingency	\$ 16.86	\$ 62.89			\$ 79.75
Debt Service	\$ 19.23	\$ 15.28			\$ 34.51
Quimby	\$ 52.89	\$ 79.27			\$ 132.16
Interest Earnings Summary	Q1	Q2	Q3	Q4	Interest Earned
Total Dividends and Interest	8,895.91	6,708.80	-	-	\$ 15,604.71

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF MEMO**

TO: FINANCE COMMITTEE

FROM: MARY OTTEN, GENERAL MANAGER
By: DYLAN GUNNING, ADMINISTRATIVE ANALYST

DATE: February 16, 2022

SUBJECT: DISTRICT UTILITY BILL REVIEW WITH UTILITY
COST MANAGEMENT LLC

SUMMARY

Utility Cost Management LLC, an endorsed affiliate of CSDA, has approached Pleasant Valley Recreation & Park District to provide an analysis of the District's electric utility costs through the study of data, rates, and regulations with the goal outcome of reducing the District utility costs. In 2004, UCM successfully performed this analysis for the District, resulting in utility cost savings that continue to benefit the District. After the new study, the District would pay a percentage of any refunds from the utility company and a percentage of any ongoing savings for three years.

BACKGROUND

The District retained Utility Cost Management LLC in 2004, which resulted in UCM providing various services helping reduce utility expenditures. In a letter dated March 9, 2009, penned by Mark Carlson, the District's former Administrative Services Manager, the District had saved \$69,270.10 as a direct result of UCM's work since 2004, an average of \$13,854.02 per year.

On top of the savings mentioned above, UCM represented the District in a proceeding before the California Public Utilities Commission. UCM succeeded in changing a Southern California Edison regulation resulting in unfairly high electricity charges at three of the District's parks. This change alone saved the District about \$40,000 a year. Resulting in an average savings of \$53,854.02 per year combined.

ANALYSIS

UCM provided a full scope of work for the proposed study that outlines all the steps to investigate and analyze the District's electric utility rates, metering, taxes and surcharges, and past bills with minimum impact to District staff time. At the conclusion of the analysis, UCM will provide findings reports that will state the amount of any refunds and ongoing savings identified for each facility. The District would pay 42% of the savings to UCM for 3 years.

The District inquired if it is advisable to complete this study while the District is switching to LED lights at numerous parks and facilities or wait until the LED project is completed. In a response from UCM, UCM explained that the District would lower its monthly "usage" (kWh) numbers by switching to LED lights. However, the UCM study is only looking at the fixed number (rate per kWh) that SCE uses as a multiplier to calculate our bill – for example, 1,000 kWh x .15cents = \$150. If UCM can lower that fixed rate to .12cents then it generates savings – 1,000 kWh X .12cents = \$120.

For example, if the same bill has lower LED usage - 200 kWh X .12cents = \$24. UCM would get 42% of \$24 (which is \$10) instead of 42% of \$120 (which is \$50). The District's "usage" (kwh) drops, and the lower rate that UCM puts the District on stays the same. UCM's invoices mirror our SCE bills.

At the December 2021 Finance Committee, committee members requested follow-up information, including reference checks for UCM clients. Staff submitted questions to UCM for following up information. The following are the questions and responses from UCM.

- 1) **After our last 3-year term with UCM, is there a reason why an agency such as ours would not have another review done right after the 3-year term ends. Can this review take place every 3 years for this model to work, does there need to be more time between reviews?**
 - a. **UCM Response:** Good question. First, during the 3-year period, UCM will continue to monitor the District's bills for any changes to the tariff or rates by SCE. So, at the end of the 3-year period, there is not a pressing need to have the bills looked at again for another 2-3 years. If anything, drastically changes with an SCE tariff or rate that affects the District, UCM will notify you of this before the expiration of the contract.
- 2) **Would the District need to do any upgrades on it meters in connection with this project?**
 - a. **UCM Response:** No.
- 3) **Can you provide references to some Districts and Cities you are currently contracted with?**
 - a. **UCM Response:**
City of Santa Clarita (Kevin Tonoian – Special Districts Mgr., ktonoian@santa-clarita.com), Crescenta Valley Water District (New Ochoa – General Manager, nochoa@cvwd.com),
City of El Segundo (Joseph Lillio – Finance Director, jlillio@elsegundo.org),
East Bay Municipal Water District (David Beyer – Sr. Civil Engineer, david.beyer@ebmud.com),
City of San Dimas (Michael O'Brien – Admin. Services Mgr., mobrien@sandimasca.gov), Union Sanitary District (Tim Grillo – Process Engineer, ting@unionsanitary.ca.gov,

The District reached out to all six references UCM provided asking four questions. Of the six, three agencies responded to our request at the time of this report. East Bay Municipal Water District, City of San Dimas, and City of El Segundo. Their responses are provided below:

- 1) **What percentage is your agency being charged for the compensation for their service?**
 - a. **East Bay Municipal Water District response:** "42% of total realized savings with a maximum cap value, though ours was a one-time effort, I think if we were doing an ongoing effort, we would have asked to a lower share percentage for the vendor."
 - b. **City of San Dimas response:** "We negotiated 45% of the savings for 2 years."
 - c. **City of El Segundo:** "The percentage our agency is being charged for the services is 30% of the amount refunded or credited, and 30% of future savings that accrue during a four-year savings period."
- 2) **How much savings did UCM find for your agency?**
 - a. **East Bay Municipal Water District response:** "\$52,000 so far there are a few accounts that the Utility need to rebill which may result in additional savings"

- b. **City of San Dimas response:** "I believe it was about 75k per year by changing what tier some of our light poles were being charged under and some credits they identified and incorporated."
 - c. **City of El Segundo response:** "I believe it was around \$200,000"
- 3) **Were there any required unforeseen costs to your agency in connection with this project?**
- a. **East Bay Municipal Water District response:** "Not really, the project went as anticipated, we provided them with direct access to our billing info, then most of the efforts, besides finalizing an Agreement, was spot-checking their saving calculations."
 - b. **City of San Dimas response:** "No"
 - c. **City of El Segundo response:** "No"
- 4) **Would you recommend their service?**
- a. **East Bay Municipal Water District response:** "I would depending on the service being contracted for."
 - b. **City of San Dimas response:** "Yes. They know how to work with the Utility commissions to get these changes implemented the process for our staff to have done it would have been difficult."
 - c. **City of El Segundo response:** "Yes, particularly if you do not have the in-house expertise and capacity to take this project on."

At the January 2022 Finance Committee meeting, District staff presented the references of UCM. However, staff recommended holding off on making a decision as a new vendor; ABM presented themselves to the District the day before the Finance committee that also advertised finding savings in our utility costs. After a careful review, ABM and UCM offer services in utility cost reduction; however, their services do not conflict but only complement each other. ABM makes recommendations of capital improvements that help reduce utility costs, while UCM reviews the District's utility bills, finding possible savings and refunds.

Committee members expressed concern regarding the 42% rate that UCM would receive. Staff spoke with the UCM representative regarding the 42% to determine if the rate was negotiable. UCM explained that the rate is an agreement they worked out with CSDA for the 42% rate for three years, which they are presenting to CSDA members. UCM said their standard rate is 50%. It is important to note that the monies paid to UCM would only be connected to the realized savings UCM can secure for the District. During 3 years term, the District would be saving 58% then 100% after year 3 of all realized savings. In the end, the District comes out ahead the entire time.

UCM proposed doing a preliminary analysis, meaning UCM will analyze the District's utility bills and submit a Findings Report to the Board. This way, the District can see what rate error and future savings are available, including how much would be paid to UCM if the Board elects to move forward. The preliminary analysis will lock the District into the 42% for 3 years terms if the District moves forward with the Findings Report. The preliminary analysis agreement does protect UCM if the District uses the findings report to secure the savings without engaging UCM. The District is not obligated to move forward with anything UCM finds and reports.

Staff reviewed the preliminary analysis agreement where it was discovered that UCM also provides options to perform an analysis of not only the proposed electrical rates but also water, sewer, and gas, which were not originally in the proposed agreement. UCM agreed that they would include those to the agreement for PVRPD at the same rate of 42% for 3 years.

FISCAL

There is no fiscal impact unless the Board opts to pursue an agreement with UCM.

UCM will be paid 42% of refunds identified in the Findings Report and actually received by PVRPD from past billing errors. Payment is due within 30 days of the date PVRPD receives the refund.

UCM will also be paid 42% of any ongoing savings actually realized by PVRPD for a period of three years if the savings opportunity was identified in the Findings Report and verified by PVRPD. Savings will be calculated as the difference between (1) the amount PVRPD actually pays for electricity service on the newly assigned rate during the three-year savings period and (2) the amount PVRPD would have paid during the same period if it had remained on the old rate. The three-year savings period begins on the date the account is converted to the newly assigned rate.

RECOMMENDATION

It is recommended the Finance Committee provide guidance and direction.

ADDITIONAL INFORMATION

- 1) Scope of Work prepared for Pleasant Valley Recreation & Park District by Utility Cost Management LLC (6 pages)
- 2) Pleasant Valley Recreation & Park District Utility Cost Management LLC recommendation letter dated March 9, 2009 (1 page)
- 3) Preliminary Agreement To Provide Utility Bill Auditing Service (2 pages)



Scope of Work

Prepared for

Pleasant Valley Recreation & Park District

by

Utility Cost Management LLC

October 13, 2021

Chris Wiehl
Utility Cost Management LLC
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1. Introduction: Company Information

Company Information: Utility Cost Management LLC (UCM) is California Company specializing in reducing utility costs through the analysis of data, rates and regulations. Since 1991, UCM has provided its Bill Analysis Service to thousands of California utility customers, including approximately 90 cities, 30 community service districts, 50 water districts and agencies, 15 recreation and park districts, 5 departments of the State of California (Department of Corrections, Department of Consumer Affairs, Military Department, Department of General Services, State Lottery Commission), and 25 school and college districts. **Since 2008, UCM has been the vendor for the California Special Districts Association’s (CSDA) Utility Rate & Tariff Analysis project.** The following is a partial list of UCM’s CSDA member districts and other public entity clients.

Metropolitan Water District of So. Cal.	State of California, Dept. of Corrections
South Coast Water District	State of California, Dept. of Consumer Affairs
Castaic Lake Water Agency	State of California, Dept. of Health Services
Olivenhain Municipal Water District	State of California, Dept. of General Services
Nipomo Community Services District	California Public Utilities Commission
Pebble Beach Community Services Dist.	California Lottery Commission
Goleta Sanitary District	California Military Dept. / National Guard
Hi-Desert Water District	County of San Luis Obispo
Fallbrook Public Utilities District	University of California, Berkeley
Lamont Public Utilities District	Peralta Community College District
Laton Community Services District	Contra Costa Community College District
Pleasant Valley Rec. & Park District	Kern Community College District
West County Wastewater District	Berkeley Unified School District
Costa Mesa Sanitary District	Hayward Unified School District
San Mateo County Harbor District	Chico Area Recreation & Park District
Livermore Area Rec. & Park District	Rubidoux Community Services District
Western Municipal Water District	Valley-Wide Recreation & Park District

The following is a partial list of the California cities that UCM has audited since 1997.

City of Adelanto	City of Hawthorne	City of Oxnard
City of Apple Valley	City of Hercules	City of Palmdale
City of Atwater	City of Hermosa Beach	City of Pasadena
City of Baldwin Park	City of Hesperia	City of Paso Robles
City of Barstow	City of Highland	City of Pittsburg
City of Beaumont	City of Huntington Park	City of Port Hueneme
City of Bell Gardens	City of Imperial Beach	City of Rancho Mirage
City of Bellflower	City of Indio	City of Redondo Beach

City of Buena Park	City of Inglewood	City of Reedley
City of Calabasas	City of Kerman	City of Rialto
City of California City	City of Kingsburg	City of Rohnert Park
City of Carpinteria	City of La Habra	City of San Gabriel
City of Chino Hills	City of Laguna Beach	City of San Marcos
City of Claremont	City of Laguna Niguel	City of San Marino
City of Clovis	City of Lemon Grove	City of San Ramon
City of Concord	City of Long Beach	City of Sanger
City of Costa Mesa	City of Lynwood	City of Santa Clarita
City of Cudahy	City of Madera	City of Santa Rosa
City of Culver City	City of McFarland	City of Santee
City of Desert Hot Springs	City of Menlo Park	City of South El Monte
City of Downey	City of Mission Viejo	City of Southgate
City of Duarte	City of Montclair	City of Stanton
City of El Monte	City of Monterey Park	City of Susanville
City of El Segundo	City of Moorpark	City of Taft
City of Encinitas	City of Moreno Valley	City of Tehachapi
City of Exeter	City of Mountain View	City of Twentynine Palms
City of Firebaugh	City of Newport Beach	City of Upland
City of Fountain Valley	City of Norwalk	City of Ventura
City of Fullerton	City of Oceanside	City of Visalia
City of Gardena	City of Orange	City of Walnut Creek

2. Project Objective

UCM’s objective will be to identify and obtain all refunds and ongoing savings opportunities on Pleasant Valley Recreation & Park District’s (PVRPD) electricity utility accounts, and to measure and verify those savings over the life of the contract. Furthermore, we aim to accomplish this objective without imposing significant demands on PVRPD staff.

3. Scope of Work

Step 1: Fact-finding. UCM will gather and organize historical billing information on all electricity accounts serving PVRPD facilities.

The simplest and most effective way to complete this fact-finding step begins with the PVRPD providing one copy of each electricity utility bill. From there, UCM utilizes a “Customer Information Release Form” authorizing SCE (or CCA) to release historical billing data directly

to UCM. UCM will provide PVRPD with the appropriate form required by SCE. By utilizing the Customer Information Release Form, we will avoid the need for significant involvement by PVRPD personnel in performing most of our fact-finding work.

Step 2: Analysis. UCM analyzes the data accumulated in light of applicable tariffs, statutes, and CPUC decisions. All electricity utility accounts are reviewed to determine whether they are being billed appropriately, and whether they have been billed appropriately in the past. UCM's analysis includes, but is not limited to:

- Investigation of billing calculations – historical billing data dating back up to three years will be reviewed for accuracy.
- Inapplicable rate schedules – UCM will identify accounts that are being billed on rate schedules that are inappropriate under CPUC rules.
- Optional rates – Even when rate schedules are “applicable” under CPUC rules, they often are not “optimal”. UCM will determine if optional rate programs can reduce costs.
- Proper metering of services – problem meters can overstate utility usage or demand. UCM will uncover metering errors.
- Applicability of taxes and surcharges – all taxes and surcharges will be evaluated to ensure that they are being assessed appropriately.
- Analysis of Interval Data – Modern electricity meters record usage in 15-minute increments, creating more than 35,000 data points per account per year. This detailed data provides more insight on electricity demand reduction and cost –saving opportunities than was ever available before.
- Applicability of all rules and regulations affecting billing – Each CPUC-regulated utility typically has several hundred pages of regulations that dictate every aspect of their billings. UCM uses these voluminous regulations to ensure that utility charges are minimized.

Step 3: Report Submission. UCM will submit a Findings Report summarizing the findings of its review. The report will contain an explanation - broken down by facility - of all refund and savings opportunities identified for each utility account, including calculations of the estimated savings and refunds expected to be achieved. When necessary, UCM prepares all forms required to initiate changes to utility accounts. If unresolved issues remain after the initial report submission, UCM will keep PVRPD apprised of new developments.

Step 4: Implementation of Changes/Recovery of Refunds. UCM will take all necessary steps to implement recommended changes and collect refunds for past overcharges for each facility. This work includes preparing documentation supporting UCM's requests and meeting with utility

company personnel to discuss each request. UCM will also negotiate with utility company authorities to ensure that refund calculations are acceptable and are paid in a timely manner. Once a rate change or a refund has been approved, we will notify PVRPD of this development. If UCM believes a utility provider has unfairly denied any request on behalf of a client, we may, with the PVRPD's permission, appeal the utility company's decision to the CPUC.

No involvement from PVRPD's staff will be required for the implementation of rate changes and refund requests, except that PVRPD must authorize UCM to make the rate changes or refund requests that are described in the Findings Report.

Step 5: Measurement, Verification, and Invoicing. UCM will send invoices to PVRPD every three months that set forth UCM's measurement and verification of PVRPD's savings. This measurement and verification will use billing data received from PVRPD's electricity utility bills provided by SCE (or CCA) during the period covered by the invoice.

Since UCM obtains billing input data directly from SCE (or CCA), no involvement from PVRPD staff will be required for invoicing and measurement and verification of savings.

4. Work Product

The written work product from the above tasks will be as follows.

Findings Report: The Findings Report will state the expected amount of any refunds and ongoing savings identified for each facility. For identified refunds, the Findings Report describes the justification for the refunds by making reference to supporting tariffs, statutes or CPUC decisions. For identified ongoing savings, the Findings Report recommends the specific rate schedule or rate option PVRPD should switch to, the tariff justification for making the switch, and the estimated ongoing savings that will result from the switch.

Invoices: Since UCM's fee is calculated based on actual savings, we believe it is critical to verify that savings have actually been achieved and to provide PVRPD with detailed support for how we calculated those savings to the satisfaction of PVRPD. This support will be contained in the invoices we will send to PVRPD every three months.

5. Schedule of Compensation

UCM's is proposing the following CSDA Member fee structure:

UCM will be paid 42% of refunds identified in the Findings Report and actually received by LACDP&R from past billing errors. Payment is due within 30 days of the date PVRPD receives

the refund.

UCM will also be paid 42% of any ongoing savings actually realized by PVRPD for a period of three years if the savings opportunity was identified in the Findings Report and verified by PVRPD. Savings will be calculated as the difference between (1) the amount PVRPD actually pays for electricity service on the newly assigned rate during the three-year savings period, and (2) the amount PVRPD would have paid during the same period if it had remained on the old rate. The three-year savings period begins on the date the account is converted to the newly assigned rate.



Pleasant Valley Recreation & Park District

1605 E. Burnley St., Camarillo, CA 93010
Phone: (805) 482-1996
FAX: (805) 482-3468

BOARD OF DIRECTORS
BOB KELLEY
ELAINE L. MAGNER
PATTY HAMM
MARK MALLOY
PAUL E. ROCKENSTEIN

GENERAL MANAGER
DAN LABRADO

March 9, 2009

Michael Kerkorian
Utility Cost Management LLC
6475 N. Palm Avenue, Suite 105
Fresno, CA 93704

To Whom It May Concern:

Pleasant Valley Recreation & Park District operates 27 parks in the Camarillo area located in Ventura County California. The District first retained Utility Cost Management LLC in 2004, and since that time UCM has provided a variety of services that have helped to reduce utility expenditures. In fact, the District already has saved \$69,270.10 as a direct result of UCM's work, and we expect that amount to increase significantly in the years ahead.

Recently, UCM represented the District in a proceeding before the California Public Utilities Commission. UCM succeeded in changing a Southern California Edison regulation that was resulting in unfairly high electricity charges at three of the District's parks. On a going forward basis, this change alone will save the District about \$40,000 per year.

UCM has been easy to work with, professional, and knowledgeable in its dealings with the District. I have worked with UCM for more than four years, and am pleased with the firm's performance. I like the stipulation that if UCM does not achieve any savings, there is no cost to the District. I am confident recommending UCM to other organizations.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Carlson", with a horizontal line extending to the right.

Mark Carlson
Financial Supervisor

**PRELIMINARY AGREEMENT TO PROVIDE
UTILITY BILL AUDITING SERVICE**

This Preliminary Agreement is made by and between Utility Cost Management LLC ("UCM") and the entity signing below ("Client").

1. **Applicable to Client's Utility Accounts.** This Agreement will apply to Client's water, sewer, garbage, gas and electricity accounts (and any related utility user taxes, other taxes, assessments, surcharges or fees) with respect to which Client ("Utility Accounts").
2. **Client to Provide Utility Bills and Access to Utility Accounts Information.** On or promptly after Client's execution of this Agreement, Client will provide UCM with a copy of at least one month's utility bills for all of Client's Utility Accounts. UCM is hereby authorized to obtain information relating to the Utility Accounts directly from utility provider personnel and utility provider web sites.
3. **UCM's Findings Letter.** UCM will use its best efforts to identify the basis for any refunds, credits or Future Savings (as defined below) on Client's Utility Accounts. UCM will send one or more "Findings Letters" to Client that generally set forth the basis for any refunds, credits or Future Savings identified by UCM. The Findings Letter, and UCM's work to prepare the Findings Letter, will be provided at no cost to Client.
4. **Client Option to Pursue, or Not Pursue, Opportunities in Findings Letter.** After receiving UCM's Findings Letter, if Client elects to pursue some or all of the opportunities described in the Findings Letter, Client and UCM will execute a separate "Final Agreement". The Final Agreement will list the specific Findings Letter opportunities that Client has chosen to pursue, and will acknowledge that UCM will be compensated according to the terms of Paragraphs 5 and 6 of this Preliminary Agreement. Client is under no obligation to pursue any of the opportunities described in the Findings Letter. However, Client will remain obligated to pay UCM, pursuant to this Agreement, for any refunds, credits or Future Savings, including those that Client has elected not to pursue, that were identified in the Findings Letter and that are thereafter obtained by Client.
5. **UCM's Compensation.** UCM's compensation will consist of the amounts set forth in both (a) and (b) below.
 - (a) **Refunds or Credits.** If Client receives a refund or credit that was identified in the Findings Letter, then Client will pay to UCM **42%** of the amount refunded or credited. The amount of the refund or credit for this purpose will include all amounts refunded or credited (including any portion attributable to interest) for any overcharges that were incurred by Client prior to the date that the overcharges no longer appeared on the Client's utility bill. Payment of UCM's **42%** compensation is due within 30 days of the date UCM mails an invoice to Client.
 - (b) **Future Savings.** If Client obtains Future Savings that were identified in the Findings Letter, then Client will pay UCM **42%** of such Future Savings that accrue during a Three-year Savings Period. "Future Savings" is the amount by which Client's charges on its Utility Accounts are reduced as a result of a change in the billing rate, calculation, method or procedure. Future Savings will be calculated as the difference between the amount Client was billed on its Utility Accounts during the Three-year Savings Period, and the amount that it would have been billed on its Utility Accounts during the Three-year Savings Period if there had been no change in its billing rate, calculation, method or procedure. The Three-year Savings Period begins on the date that the change in the billing rate, calculation, method or procedure is first reflected on Client's utility bill, and ends three years thereafter. UCM will submit invoices periodically to Client for payment based on the Future Savings as they accrue. The invoices will verify (a) that Future Savings have actually been realized by Client, and (b) the amount of such Future Savings. Payment of UCM's invoices is due within 30 days of the date the invoices are mailed to Client. The compensation under this subparagraph will not include compensation for Future Savings that are: (a) the result of a reduction in the amount of utility usage by Client, or (b) the result of Client's utilization of a different utility supplier that provides lower cost utility service.
 - (c) **Client's Prior Knowledge of Basis For Refund, Credit, or Future Savings.** Client is not obligated to pay UCM pursuant to this paragraph for any refund, credit or Future Savings received by Client for which Client had submitted to the utility provider a written claim prior to the date of UCM's Findings Letter. However, Client is obligated to pay UCM pursuant to this paragraph whether or not Client knew of the basis for the refund, credit or Future Savings prior to the date of UCM's Findings Letter, and whether or not Client's receipt of the refund, credit or Future Savings was the result of steps taken by UCM or others, including attorneys.

- 6. **Termination; Effect.** This Agreement will terminate 7 days after either party sends a written notice of termination to the other party. Upon termination, UCM will cease all work on behalf of Client. However, if termination occurs after UCM has sent its Findings Letter to Client, then Client will remain obligated to pay UCM, pursuant to this Agreement, for any refunds, credits or Future Savings that were identified in the Findings Letter and that are thereafter obtained by Client. UCM may continue to obtain and review Client’s utility billing and other information following termination in order to periodically verify whether Client has obtained a refund, credit or Future Savings that was identified in the Findings Letter.
- 7. **Release of Claims Against UCM.** Client acknowledges and agrees that UCM has made no express or implied representation or warranty that it will be successful in identifying or obtaining any refunds, credits, or Future Savings on Client’s Utility Accounts. Client hereby covenants not to bring any action for damages against UCM that is based upon or relates to any failure by UCM to identify or obtain refunds, credits, or Future Savings to which Client was or is entitled.
- 8. **Late Payment Penalty.** If payment of any invoice is not received by UCM within 30 days of the date the invoice is received by Client, then interest on the amount owing will accrue, beginning on the 31st day after the invoice was mailed to Client, at the rate of 1% per month (prorated on a daily basis).

UTILITY COST MANAGEMENT LLC
By:
Signature
Print Name
Title
Date

Print Client Name
By:
Signature
Print Name
Title
Date