

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

**FINANCE COMMITTEE
AGENDA**

**Wednesday, March 15, 2023
3:00 P.M.**

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. PUBLIC COMMENTS**
- 4. FEBRUARY 2023 FINANCIALS**
- 5. RIDGELINE CALPERS UNFUNDED LIABILITY PRESENTATION**
- 6. ORAL DISCUSSION**
- 7. ADJOURNMENT**

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

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

CASH REPORT

| | 2/28/2023 Balance | 2/28/2022 Balance |
|----------------------------------|------------------------|------------------------|
| Restricted Funds | | |
| Debt Service - Restricted | \$ 142,179.35 | \$ 135,569.70 |
| 457 Pension Trust Restricted | \$ 69,178.39 | \$ 75,376.80 |
| Quimby Fee - Restricted | \$ 1,098,133.57 | \$ 321,613.52 |
| Ventura County Pool - Restricted | \$ 5,645,496.22 | \$ 3,305,160.70 |
| Park Impact Fees | \$ 182,350.00 | \$ 165,364.20 |
| Miracle League 805 | \$ 1,307,852.76 | \$ - |
| FCDP Checking | \$ 13,601.16 | \$ 13,846.66 |
| Total | \$ 8,458,791.45 | \$ 4,016,931.58 |

| | | |
|------------------------------------|------------------------|------------------------|
| Semi-Restricted Funds | | |
| Assessment | \$ 961,774.10 | \$ 768,711.14 |
| Capital Reserves | \$ 500,000.00 | \$ 620,524.89 |
| Capital - Vehicle Replacement | \$ 49,843.80 | \$ 79,843.80 |
| Designated Project | \$ 230,484.00 | \$ 230,484.00 |
| LAIF - Capital | \$ 1,350,318.77 | \$ 2,072,848.10 |
| PacWest/CalCLASS - Capital | \$ 1,847,858.65 | \$ - |
| Contingency - Dry Period | \$ 462,337.09 | \$ 397,645.00 |
| Contingency - Compensated Absences | \$ 100,000.00 | \$ - |
| Contingency - Vehicle Reserve | \$ 30,000.00 | \$ - |
| Contingency - Computer | \$ 25,000.00 | \$ 20,000.00 |
| Contingency - Repair/Oper/Admin | \$ 320,000.00 | \$ 265,000.00 |
| Total | \$ 5,877,616.41 | \$ 4,455,056.93 |

| | | |
|-------------------------------------|------------------------|------------------------|
| Unrestricted Funds | | |
| Contingency | \$ 4,006,230.08 | \$ 3,932,476.74 |
| LAIF/Cal Trust - Contingency | \$ - | \$ - |
| General Fund Checking | \$ 619,368.33 | \$ 223,799.25 |
| Total | \$ 4,625,598.41 | \$ 4,156,275.99 |

Total of all Funds **\$ 18,962,006.27** **\$ 12,628,264.50**

| | 3/6/2023 Balance | 3/31/2022 Balance |
|----------------------------------|------------------------|------------------------|
| Restricted Funds | | |
| Debt Service - Restricted | \$ 142,179.35 | \$ 135,581.71 |
| 457 Pension Trust Restricted | \$ 69,178.39 | \$ 75,278.42 |
| Quimby Fee - Restricted | \$ 1,098,133.57 | \$ 198,307.05 |
| Ventura County Pool - Restricted | \$ 5,645,496.22 | \$ 3,305,160.70 |
| Park Impact Fees | \$ 182,350.00 | \$ 172,347.20 |
| Miracle League 805 | \$ 1,307,852.76 | \$ - |
| FCDP Checking | \$ 13,601.16 | \$ 13,846.66 |
| Total | \$ 8,458,791.45 | \$ 4,016,931.58 |

| | | |
|------------------------------------|------------------------|------------------------|
| Semi-Restricted Funds | | |
| Assessment | \$ 960,438.78 | \$ 744,494.00 |
| Capital Reserves | \$ 500,000.00 | \$ 620,750.96 |
| Capital - Vehicle Replacement | \$ 49,843.80 | \$ 79,843.80 |
| Designated Project | \$ 230,484.00 | \$ 230,484.00 |
| LAIF - Capital | \$ 1,350,318.77 | \$ 2,532,276.44 |
| PacWest/CalCLASS - Capital | \$ 1,847,858.65 | \$ - |
| Contingency - Dry Period | \$ 462,337.09 | \$ 397,645.00 |
| Contingency - Compensated Absences | \$ 100,000.00 | \$ 75,000.00 |
| Contingency - Vehicle Replacement | \$ 30,000.00 | \$ - |
| Contingency - Computer | \$ 25,000.00 | \$ 20,000.00 |
| Contingency - Repair/Oper/Admin | \$ 320,000.00 | \$ 300,000.00 |
| Total | \$ 5,876,281.09 | \$ 5,000,494.20 |

| | | |
|-------------------------------------|------------------------|------------------------|
| Unrestricted Funds | | |
| Contingency | \$ 4,006,230.08 | \$ 2,956,756.09 |
| LAIF/Cal Trust - Contingency | \$ - | \$ - |
| General Fund Checking | \$ 447,545.64 | \$ 191,533.74 |
| Total | \$ 4,453,775.72 | \$ 3,148,289.83 |

Total of all Funds **\$ 18,788,848.26** **\$ 12,165,715.61**

Pleasant Valley Recreation and Park District
 Monthly AP, Payroll, Wire, Online Payment Report
 February 2023

| | Date | Amount | |
|--------------------------|--------------------|----------------------|-------------------------------|
| Accounts Payables: | 2/28/2023 | \$ 327,927.10 | |
| | Total | \$ 327,927.10 | |
| Payroll (Total Cost): | 2/2/2023 | \$ 154,206.06 | |
| | 2/16/2023 | \$ 155,588.57 | |
| | Total | \$ 309,794.63 | |
| Outgoing:Online Payments | | | |
| | 2/1/2023 | \$ 42,602.78 | PERS Health Insurance Premium |
| | 2/1/2023 | \$ 16,298.66 | CALPERS - Ret PR 2/2/2023 |
| | 2/2/2023 | \$ 3,412.31 | Guardian |
| | 2/2/2023 | \$ 583.80 | VSP |
| | 2/2/2023 | \$ 2,273.87 | Hartford |
| | 2/16/2023 | \$ 16,282.07 | CALPERS- Ret-PR-2/16/23 |
| | Total | \$ 81,453.49 | |
| | Grand Total | \$ 719,175.22 | |

General Ledger
Fund 20 Assessment Fund
February 2023 66.7%

| Description | Account | Period Amount | One Year Prior Actual | Year to Date | Budget | Budget Remaining | % of Budget Used |
|------------------------------|-----------|---------------------|------------------------|------------------------|------------------------|----------------------|------------------|
| Revenue | | | | | | | |
| Tax Apportionment | 5110-5240 | \$ - | \$ - | \$ - | \$ (238.00) | \$ (238.00) | 0.00% |
| Interest Earnings | 5310 | \$ - | \$ (193.43) | \$ (7,665.05) | \$ - | \$ 7,665.05 | 0.00% |
| Assessment Revenue | 5500 | \$ (3,664.85) | \$ (716,722.21) | \$ (833,963.36) | \$ (1,251,393.00) | \$ (417,429.64) | 66.64% |
| Revenue | | \$ 3,664.85 | \$ 716,915.64 | \$ 841,628.41 | \$ 1,251,631.00 | \$ 410,002.59 | 67.24% |
| Personnel | | | | | | | |
| Full Time Salaries | 6100 | \$ 1,834.81 | \$ 13,150.47 | \$ 14,719.29 | \$ 21,048.00 | \$ 6,328.71 | 69.93% |
| Overtime Salaries | 6101 | \$ - | \$ 66.98 | \$ 10.32 | \$ - | \$ (10.32) | 0.00% |
| Cell Phone Allowance | 6108 | \$ 13.86 | \$ 119.86 | \$ 117.81 | \$ 162.00 | \$ 44.19 | 72.72% |
| Retirement | 6120 | \$ 299.94 | \$ 2,117.85 | \$ 2,411.49 | \$ 3,601.00 | \$ 1,189.51 | 66.97% |
| Employee Insurance | 6130 | \$ 422.72 | \$ 1,964.13 | \$ 3,113.90 | \$ 4,386.00 | \$ 1,272.10 | 71.00% |
| Workers Compensation | 6140 | \$ 207.63 | \$ 1,397.09 | \$ 1,649.61 | \$ 2,787.00 | \$ 1,137.39 | 59.19% |
| Personnel | | \$ 2,778.96 | \$ 18,816.38 | \$ 22,022.42 | \$ 31,984.00 | \$ 9,961.58 | 68.85% |
| Services and Supplies | | | | | | | |
| Incidental Costs - Assess | 6709 | \$ 8,915.15 | \$ 28,759.18 | \$ 18,522.28 | \$ 19,444.00 | \$ 921.72 | 95.26% |
| Tree Care | 6719 | \$ 1,037.57 | \$ 48,400.00 | \$ 38,390.85 | \$ 88,502.00 | \$ 50,111.15 | 43.38% |
| Contracted LS Services | 6720 | \$ 42,968.19 | \$ 287,247.60 | \$ 300,777.33 | \$ 516,049.00 | \$ 215,271.67 | 58.28% |
| Park Amenities - Assess | 6722 | \$ 17,494.98 | \$ 1,699.42 | \$ 28,810.62 | \$ 34,000.00 | \$ 5,189.38 | 84.74% |
| Bank & Registration Fees | 6950 | \$ - | \$ - | \$ - | \$ 70.00 | \$ 70.00 | 0.00% |
| Approp Redev/Collection Fees | 6960 | \$ - | \$ 1,736.59 | \$ - | \$ 3,500.00 | \$ 3,500.00 | 0.00% |
| COP Debt - PV Fields | 7950 | \$ - | \$ 529,759.38 | \$ 533,756.09 | \$ 529,760.00 | \$ (3,996.09) | 100.75% |
| Services and Supplies | | \$ 70,415.89 | \$ 897,602.17 | \$ 920,257.17 | \$ 1,191,325.00 | \$ 271,067.83 | 77.25% |
| Expense | | \$ 73,194.85 | \$ 916,418.55 | \$ 942,279.59 | \$ 1,223,309.00 | \$ 281,029.41 | 77.03% |
| Revenue Total | | \$ 3,664.85 | \$ 716,915.64 | \$ 841,628.41 | \$ 1,251,631.00 | \$ 410,002.59 | 67.24% |
| Expense Total | | \$ 73,194.85 | \$ 916,418.55 | \$ 942,279.59 | \$ 1,223,309.00 | \$ 281,029.41 | 77.03% |
| YTD Revenue-Expenses | | \$ | \$ (916,418.55) | \$ (942,279.59) | | | |
| YTD Comparison | | | | \$ (25,861.04) | | | |

General Ledger
Fund 30 Quimby Fund
February 2023 66.7%

| Description | Account | Period Amount | One Year Prior Actual | Year to Date | Budget | Budget Remaining | % of Budget Used |
|------------------------------|---------|--------------------|--------------------------|------------------------|------------------------|--------------------------|------------------|
| Revenue | | | | | | | |
| Interest Earnings | 5310 | \$ - | \$ (5,598.86) | \$ (21,043.07) | \$ (5,125.00) | \$ 15,918.07 | 410.60% |
| Park Dedication Fees | 5400 | \$ - | \$ - | \$ (3,466,172.45) | \$ - | \$ 3,466,172.45 | 0.00% |
| Revenue | | \$ - | \$ 5,598.86 | \$ 3,487,215.52 | \$ 5,125.00 | \$ (3,482,090.52) | 68043.23% |
| Services and Supplies | | | | | | | |
| Bank & Registration Fees | 6950 | \$ - | \$ 36.00 | \$ 10.00 | \$ - | \$ (10.00) | 0.00% |
| Services and Supplies | | \$ - | \$ 36.00 | \$ 10.00 | \$ - | \$ (10.00) | 0.00% |
| Capital | | | | | | | |
| General Capital | 8400 | \$ - | \$ - | \$ - | \$ 1,400,000.00 | \$ 1,400,000.00 | 0.00% |
| Arnell Ranch Park Renovation | 8464 | \$ - | \$ 1,193,414.82 | \$ 13,520.66 | \$ 93,008.59 | \$ 79,487.93 | 14.54% |
| Pickleball Sports Complex | 8493 | \$ 2,300.81 | \$ - | \$ 21,304.17 | \$ 1,382,519.19 | \$ 1,361,215.02 | 1.54% |
| Capital | | \$ 2,300.81 | \$ 1,193,414.82 | \$ 34,824.83 | \$ 2,875,527.78 | \$ 2,840,702.95 | 1.21% |
| Expense | | \$ 2,300.81 | \$ 1,193,450.82 | \$ 34,834.83 | \$ 2,875,527.78 | \$ 2,840,692.95 | 1.21% |
| Revenue Total | | \$ - | \$ 5,598.86 | \$ 3,487,215.52 | \$ 5,125.00 | \$ (3,482,090.52) | 68043.23% |
| Expense Total | | \$ 2,300.81 | \$ 1,193,450.82 | \$ 34,834.83 | \$ 2,875,527.78 | \$ 2,840,692.95 | 1.21% |
| YTD Revenue-Expenses | | \$ - | \$ (1,187,851.96) | \$ 3,452,380.69 | | | |
| YTD Comparison | | | | \$ 2,264,528.73 | | | |

| 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 | | \$ 1,894,525.49 | \$ 355,964.21 | 1/31/2020 |
| 8/8/16 | \$ 2,649,209.00 | \$ 3,200,000.00 | Comstock/Elacora Mission Oaks | | \$ 1,725,314.68 | \$ 923,894.32 | 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 |
| 7/29/22 | \$ 2,840,447.45 | \$ - | Williams Homes | | \$ - | \$ 2,840,447.45 | 7/29/2027 |
| 8/5/22 | \$ 347,625.00 | \$ - | Somis Ranch Phase 1 | | \$ - | \$ 347,625.00 | 8/5/2027 |
| 10/20/22 | \$ 278,100.00 | \$ - | Somis Ranch Phase 2 | | \$ - | \$ 278,100.00 | 10/20/2027 |
| Total | \$ 10,777,287.40 | \$ 6,800,589.70 | | | \$ 4,704,592.00 | \$ 6,311,578.41 | |

*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 |
| AMLI | | | | | | \$ 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 | \$ 647,336.74 | | \$ 687,402.31 | | | 8469 |
| Mid-Year Budget Adj 2/5/2020 | 4 | PV Fields | Fertiizer Injector System | \$ 60,000.00 | \$ 50,788.90 | | \$ 636,613.41 | | | 8478 |
| | 5 | | Senior and Community Rec Fac Project | | \$ - | | \$ 636,613.41 | | | |
| | 6 | | Senior and Community Rec Fac Exterior Proj | | \$ - | | \$ 636,613.41 | | | |
| | 7 | | Community Center Kitchen Expansion | \$ 250,000.00 | \$ 280,649.20 | | \$ 355,964.21 | | | 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 | \$ 1,894,525.49 | | \$ 355,964.21 | | | |
| 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 Rech Pk | Arneill Ranch Park Renovation | \$ 1,500,000.00 | \$ 1,496,641.96 | | \$ 962,679.30 | 11/5/2020 | | 8464 |
| | 3 | | Pickleball | \$ 1,400,000.00 | \$ 38,784.98 | | \$ 923,894.32 | | | 8493 |
| | 4 | | Camarillo Nature Center | \$ 300,000.00 | \$ - | | \$ 923,894.32 | | | |
| | 5 | | Freedom Park Landscape and Walking Path | | \$ - | | \$ 923,894.32 | | | |
| | | | Freedom Baseball Fields | | \$ - | | \$ 923,894.32 | | | |
| | | | | \$ 3,200,000.00 | \$ 1,725,314.68 | | \$ 923,894.32 | | | |
| 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 | | | |
| Williams Homes | | | | | | \$ 2,840,447.45 | \$ 2,840,447.45 | | 7/29/2027 | |
| | | | | | | | \$ 2,840,447.45 | | | |
| Somis Ranch Phase 1 | | | | | | \$ 347,625.00 | \$ 347,625.00 | | 8/5/2027 | |
| | | | | | | | \$ 347,625.00 | | | |
| Somis Ranch Phase 2 | | | | | | \$ 278,100.00 | \$ 278,100.00 | | 10/20/2027 | |
| | | | | | | | \$ 278,100.00 | | | |
| Grand Total | | | | \$ 6,460,100.00 | \$ 4,465,708.99 | \$ 10,777,287.40 | \$ 6,311,578.41 | | 8/12 | |

General Ledger
Fund 40 Park Impact Fee Fund
February 2023 66.7%

| Description | Account | Period Amount | One Year Prior Actual | Year to Date | Budget | Budget Remaining | % of Budget Used |
|----------------------|---------|---------------|-----------------------|--------------------|-----------------|----------------------|------------------|
| Revenue | | | | | | | |
| Interest Earnings | 5310 | \$ - | \$ - | \$ (2,059.71) | \$ (66.00) | 1,993.71 | 3120.77% |
| Park Impact Fees | 5450 | \$ - | \$ (165,364.20) | \$ (7,931.19) | \$ - | 7,931.19 | 0.00% |
| Revenue | | \$ - | \$ 165,364.20 | \$ 9,990.90 | \$ 66.00 | \$ (9,924.90) | 15137.73% |
| Revenue Total | | \$ - | \$ 165,364.20 | \$ 9,990.90 | \$ 66.00 | \$ (9,924.90) | 15137.73% |
| Expense Total | | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |

General Ledger
Fund 50 CDBG Fund
February 2023 66.7%

| Description | Account | Period Amount | One Year Prior Actual | Year to Date | Budget | Budget Remaining | % of Budget Used |
|------------------------|---------|---------------------|-----------------------|---------------------|---------------------|---------------------|------------------|
| Revenue | | | | | | | |
| Staffing Cost Recovery | 5563 | \$ - | \$ - | \$ - | \$ (42,428.00) | \$ (42,428.00) | 0.00% |
| CDBG - Food Share | 5577 | \$ (18,877.71) | \$ - | \$ (29,319.01) | \$ - | \$ 29,319.01 | 0.00% |
| Revenue | | \$ 18,877.71 | \$ - | \$ 29,319.01 | \$ 42,428.00 | \$ 13,108.99 | 69.10% |
| Personnel | | | | | | | |
| Full Time Salaries | 6100 | \$ 127.88 | \$ 12,351.52 | \$ 2,309.64 | \$ 34,508.00 | \$ 32,198.36 | 6.69% |
| Part-Time Salaries | 6110 | \$ 2,663.31 | \$ 1,112.00 | \$ 20,385.43 | \$ 5,333.00 | \$ (15,052.43) | 382.25% |
| Retirement | 6120 | \$ 383.23 | \$ 279.44 | \$ 3,079.75 | \$ - | \$ (3,079.75) | 0.00% |
| Employee Insurance | 6130 | \$ 1.64 | \$ 18.19 | \$ 12.22 | \$ - | \$ (12.22) | 0.00% |
| Workers Compensation | 6140 | \$ 38.79 | \$ 42.50 | \$ 370.15 | \$ - | \$ (370.15) | 0.00% |
| Personnel | | \$ 3,214.85 | \$ 13,803.65 | \$ 26,157.19 | \$ 39,841.00 | \$ 13,683.81 | 65.65% |
| Expense | | \$ 3,214.85 | \$ 13,803.65 | \$ 26,157.19 | \$ 39,841.00 | \$ 13,683.81 | 65.65% |
| Revenue Total | | \$ 18,877.71 | \$ - | \$ 29,319.01 | \$ 42,428.00 | \$ 13,108.99 | 69.10% |
| Expense Total | | \$ 3,214.85 | \$ 13,803.65 | \$ 26,157.19 | \$ 39,841.00 | \$ 13,683.81 | 65.65% |

General Ledger
Fund 60 Restricted Donations
February 2023 66.7%

| Description | Account | Period Amount | One Year Prior Actual | Year to Date | Budget | Budget Remaining | % of Budget Used |
|-------------------------------|---------|------------------|-----------------------|------------------------|-------------|--------------------------|------------------|
| Revenue | | | | | | | |
| Restricted Donations | 5576 | \$ - | \$ - | \$ (1,308,170.00) | \$ - | \$ 1,308,170.00 | 0.00% |
| Interest Earnings | 5310 | \$ - | \$ - | \$ (215.04) | \$ - | \$ 215.04 | 0.00% |
| Revenue | | \$ - | \$ - | \$ 1,308,385.04 | \$ - | \$ (1,308,385.04) | 0.00% |
| Services and Supplies | | | | | | | |
| Bank Charges | 6955 | \$ - | \$ - | \$ 12.00 | \$ - | \$ (12.00) | 0.00% |
| Services and Supplies | | \$ - | \$ - | \$ 12.00 | \$ - | \$ (12.00) | 0.00% |
| Capital | | | | | | | |
| Micracle League 805 Ballfield | 8497 | \$ 520.28 | \$ - | \$ 520.28 | \$ - | \$ (520.28) | 0.00% |
| Capital | | \$ 520.28 | \$ - | \$ 520.28 | \$ - | \$ (520.28) | 0.00% |
| Expense | | \$ 520.28 | \$ - | \$ 532.28 | \$ - | \$ (532.28) | 0.00% |
| Revenue Total | | \$ - | \$ - | \$ 1,308,385.04 | \$ - | \$ (1,308,385.04) | 0.00% |
| Expense Total | | \$ 520.28 | \$ - | \$ 532.28 | \$ - | \$ (532.28) | 0.00% |
| Revenue minus Expenses | | | | #REF! | | | |

California CLASS

| Investment Name | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| California CLASS | | | | | | | | | |
| | | | | | | | | | |
| | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Jan-23 | Feb-23 |
| California CLASS | | 1.51% | 2.36% | 2.61% | 3.10% | 3.80% | 4.19% | 4.53% | 4.70% |

Ventura County Pool

| Investment Name | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Ventura County Pool | 0.32% | 0.31% | 0.30% | 0.31% | 0.33% | 0.38% | 0.41% | 0.56% | 0.67% |
| | | | | | | | | | |
| | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Jan-23 | Feb-23 |
| Ventura County Pool | 0.87% | 1.31% | 1.60% | 1.78% | 1.97% | 2.34% | 2.79% | 3.06% | 3.20% |

- Rates are determined at the end of the month

Local Agency Investment Fund (LAIF)

| Investment Name | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Local Agency Investment Fund (LAIF) | 0.21% | 0.20% | 0.20% | 0.21% | 0.23% | 0.28% | 0.37% | 0.52% | 0.68% |
| | | | | | | | | | |
| | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Jan-23 | Feb-23 |
| Local Agency Investment Fund (LAIF) | 0.86% | 1.09% | 1.28% | 1.51% | 1.77% | 2.01% | 2.17% | 2.43% | 2.62% |

Pacific Western Bank

| Investment Name | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Pacific Western Bank | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% |
| | | | | | | | | | |
| | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Jan-23 | Feb-23 |
| Pacific Western Bank | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% | 0.04% |