

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

**FINANCE COMMITTEE  
AGENDA**

**Wednesday, February 17, 2021  
3:00 P.M.**

In order to minimize the spread of COVID-19 and keep with social distancing, the meeting room will not be open to the public. To participate in the Board committee meeting from the comfort of your home or other Stay Well at Home compliant location, you may choose one of the following options:

- a. Email – If you wish to submit a written comment on a specific agenda item, please send your comment via email by 12:00 pm on Wednesday, February 17, 2021 to Anthony Miller, Administrative Analyst at [amiller@pvrrpd.org](mailto:amiller@pvrrpd.org). Your email will be distributed to the Finance Committee members prior to the meeting and read into the public record.
- b. Phone – If you wish to make a comment by phone during the public comment section of the meeting or on specific agenda item, please contact Anthony Miller, Administrative Analyst at [amiller@pvrrpd.org](mailto:amiller@pvrrpd.org) by 12:00 pm on Wednesday, February 17, 2021. You will be called upon by name during the meeting will need to press \*6 to unmute your line.
- c. Listen – You can call in and simply listen to the meeting using the following information:

Dial-in: 1-415-655-0001  
Access code: 126 920 9317#

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. PUBLIC COMMENTS**
- 4. JANUARY 2021 FINANCIALS**
- 5. UNEMPLOYMENT ANALYSIS**
- 6. ORAL DISCUSSION**
  - A. BUDGET WORKSHOP DATES**
- 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

	1/31/2021 Balance	1/31/2020 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 487,657.97	\$ 364,222.03	
457 Pension Trust Restricted	\$ 115,956.03	\$ 60,848.89	
Quimby Fee - Restricted	\$ 63,644.53	\$ 26,534.47	
Multi-Bank Securities Restricted	\$ 415,421.14	\$ 660,764.48	
Ventura County Pool - Restricted	\$ 4,535,003.72	\$ 5,178,403.08	
FCDP Checking	\$ 21,589.01	\$ 22,128.61	
<b>Total</b>	<b>\$ 5,639,272.40</b>	<b>\$ 6,312,901.56</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 761,873.48	\$ 685,660.99	
Capital Improvement	\$ 264,530.82	\$ 30,610.00	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 60,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital	\$ 2,166,183.28	\$ 2,848,455.63	
Contingency - Dry Period	\$ 361,000.00	\$ 361,000.00	
Contingency - Computer	\$ 15,000.01	\$ 15,000.01	
Contingency - Repair/Oper/Admin	\$ 50,000.00	\$ 50,000.00	
<b>Total</b>	<b>\$ 3,714,829.33</b>	<b>\$ 4,067,968.37</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 12,209.42	\$ 76,186.54	
LAIF/Cal Trust - Contingency	\$ 2,944,682.30	\$ 1,317,791.48	
General Fund Checking	\$ 290,393.38	\$ 263,791.23	
<b>Total</b>	<b>\$ 3,247,285.10</b>	<b>\$ 1,657,769.25</b>	
<b>Total of all Funds</b>	<b>\$ 12,601,386.83</b>	<b>\$ 12,038,639.18</b>	<b>\$ 562,747.65</b>

	2/10/2021 Balance	2/29/2020 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 487,657.97	\$ 236,172.47	
457 Pension Trust Restricted	\$ 115,956.03	\$ 60,863.39	
Quimby Fee - Restricted	\$ 63,364.07	\$ 437,863.49	
Multi-Bank Securities Restricted	\$ 415,421.14	\$ 419,444.48	
Ventura County Pool - Restricted	\$ 4,535,003.72	\$ 4,928,403.08	
FCDP Checking	\$ 21,589.01	\$ 22,128.61	
<b>Total</b>	<b>\$ 5,638,991.94</b>	<b>\$ 6,104,875.52</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 760,766.14	\$ 641,603.34	
Capital Improvement	\$ 264,530.82	\$ 30,635.71	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 60,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital	\$ 2,166,183.28	\$ 2,555,455.63	
Contingency - Dry Period	\$ 361,000.00	\$ 361,000.00	
Contingency - Computer	\$ 20,000.01	\$ 15,000.00	
Contingency - Repair/Oper/Admin	\$ 200,000.00	\$ 50,000.00	
<b>Total</b>	<b>\$ 3,868,721.99</b>	<b>\$ 3,730,936.42</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 12,209.42	\$ 76,195.40	
LAIF/Cal Trust - Contingency	\$ 2,789,682.30	\$ 920,008.87	
General Fund Checking	\$ 178,043.29	\$ 350,604.29	
<b>Total</b>	<b>\$ 2,979,935.01</b>	<b>\$ 1,346,808.56</b>	
<b>Total of all Funds</b>	<b>\$ 12,487,648.94</b>	<b>\$ 11,182,620.50</b>	<b>\$ 1,305,028.44</b>

Pleasant Valley Recreation and Park District  
 Finance Report  
 January 2021

	Date	Amount	
Accounts Payables:	01/2021	\$ 155,208.21	
	<b>Total</b>	<b>\$ 155,208.21</b>	
Payroll (Total Cost):	1/7/2021	\$ 122,492.55	
	1/21/2021	\$ 124,199.29	
	<b>Total</b>	<b>\$ 246,691.84</b>	
Outgoing:Online Payments	1/7/2021	\$ 34,352.34	CALPERS- Health Insurance
	1/7/2021	\$ 500.40	VSP- Vision Insurance
	1/7/2021	\$ 1,820.87	The Hartford
	1/7/2021	\$ 2,268.84	The Guardian
	1/7/2021	\$ 378.84	Aflac
	1/26/2021	\$ 14,498.96	CALPERS- Ret.-PR 01/07/2021
	1/25/2021	\$ 14,565.19	CALPERS- Ret.- PR 01/21/2021
	<b>Total</b>	<b>\$ 68,385.44</b>	
	<b>Grand Total</b>	<b>\$ 470,285.49</b>	

**General Ledger  
Fund 10 General Fund  
January 2021 59%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Tax Apport - Cur Year Secured	5110-5240	\$ (79,709.31)	\$ (3,810,841.45)	\$ (4,039,498.45)	\$ (6,481,869.00)	\$ (2,442,370.55)	62.32%
Interest Earnings	5310	\$ (33.18)	\$ (53,865.71)	\$ (13,036.27)	\$ (36,030.00)	\$ (22,993.73)	36.18%
Hill Fire 2018	5465	\$ -	\$ (156,693.01)	\$ (219,884.01)	\$ -	\$ 219,884.01	0.00%
Park Patrol Citations	5506	\$ -	\$ (2,450.42)	\$ (1,100.00)	\$ (2,434.00)	\$ (1,334.00)	45.19%
Contract Classes-Public Fees	5510	\$ (6,490.40)	\$ (119,612.80)	\$ (31,345.05)	\$ (147,695.00)	\$ (116,349.95)	21.22%
Public Fees	5511	\$ (5,488.40)	\$ (198,364.55)	\$ (15,171.65)	\$ (224,783.00)	\$ (209,611.35)	6.75%
Public Fees-Entry Fees	5520	\$ -	\$ (27,797.76)	\$ (2,019.00)	\$ (29,809.00)	\$ (27,790.00)	6.77%
Vending Concessions	5525	\$ -	\$ (2,525.50)	\$ -	\$ (732.00)	\$ (732.00)	0.00%
Rental	5530	\$ (8,720.18)	\$ (241,600.20)	\$ (97,325.18)	\$ (253,856.00)	\$ (156,530.82)	38.34%
Cell Tower Revenue	5535	\$ (8,136.70)	\$ (58,024.13)	\$ (56,823.35)	\$ (91,704.00)	\$ (34,880.65)	61.96%
Parking Fees	5540	\$ (178.52)	\$ (8,331.15)	\$ (3,497.30)	\$ (7,261.00)	\$ (3,763.70)	48.17%
Dues	5550	\$ -	\$ 50.00	\$ -	\$ -	\$ -	0.00%
Activity Guide Revenue	5555	\$ -	\$ (13,660.00)	\$ (850.00)	\$ (13,500.00)	\$ (12,650.00)	6.30%
Sponsorships	5558	\$ -	\$ (4,600.00)	\$ (150.00)	\$ -	\$ 150.00	0.00%
Staffing Cost Recovery	5563	\$ -	\$ (15,316.06)	\$ (5,785.00)	\$ (31,285.00)	\$ (25,500.00)	18.49%
Special Event Permits	5564	\$ -	\$ (303.00)	\$ (400.00)	\$ -	\$ 400.00	0.00%
Security Services Recovery	5566	\$ -	\$ (2,550.00)	\$ -	\$ -	\$ -	0.00%
Donations	5570	\$ -	\$ (95,959.50)	\$ (35,000.00)	\$ (36,000.00)	\$ (1,000.00)	97.22%
Grants	5573	\$ (13,099.00)	\$ (23.65)	\$ (13,099.00)	\$ -	\$ 13,099.00	0.00%
Other/Purchase Discount Taken	5575	\$ (6,851.00)	\$ (50,627.83)	\$ (20,129.00)	\$ (44,082.00)	\$ (23,953.00)	45.66%
Credit Card Processing Fee	5576	\$ (11.55)	\$ (598.41)	\$ (53.36)	\$ -	\$ 53.36	0.00%
Cash Over/Under	5580	\$ (8.00)	\$ (110.00)	\$ (56.00)	\$ -	\$ 56.00	0.00%
Incentive Income	5585	\$ -	\$ (1,347.70)	\$ (312.89)	\$ (1,300.00)	\$ (987.11)	24.07%
Reimbursement - ROPS	5600	\$ (298,549.88)	\$ (309,187.20)	\$ (373,105.94)	\$ (125,000.00)	\$ 248,105.94	298.48%
Reimb-Needs Assessment/LPA	5605	\$ -	\$ (75,482.17)	\$ (17,610.38)	\$ -	\$ 17,610.38	0.00%
<b>Revenue</b>		<b>\$ (427,276.12)</b>	<b>\$ (5,249,822.20)</b>	<b>\$ (4,946,251.83)</b>	<b>\$ (7,527,340.00)</b>	<b>\$ (2,581,088.17)</b>	<b>65.71%</b>
<b>YTD Comparison</b>				<b>\$ 303,570.37</b>			
<b>Expense</b>							
Full Time Salaries	6100	\$ 181,189.63	\$ 1,307,606.32	\$ 1,291,855.24	\$ 2,358,728.00	\$ 1,066,872.76	54.77%
Overtime Salaries	6101	\$ 524.94	\$ 18,424.17	\$ 6,616.78	\$ 32,490.00	\$ 25,873.22	20.37%
Car Allowance	6105	\$ 830.74	\$ 6,230.55	\$ 6,230.55	\$ 10,800.00	\$ 4,569.45	57.69%
Cell Phone Allowance	6108	\$ 1,052.14	\$ 9,217.00	\$ 7,976.49	\$ 14,610.00	\$ 6,633.51	54.60%
Part-Time Salaries	6110	\$ 7,789.61	\$ 340,375.23	\$ 87,758.52	\$ 434,696.00	\$ 346,937.48	20.19%
Retirement	6120	\$ 30,140.41	\$ 217,535.62	\$ 223,650.27	\$ 417,223.00	\$ 193,572.73	53.60%
457 Pension	6121	\$ 87.17	\$ 6,434.83	\$ 6,434.83	\$ 7,445.00	\$ 1,010.17	86.43%
Deferred Compensation	6125	\$ 354.92	\$ -	\$ 2,661.90	\$ -	\$ (2,661.90)	0.00%
Employee Insurance	6130	\$ 23,570.92	\$ 123,927.89	\$ 201,420.03	\$ 293,733.00	\$ 92,312.97	68.57%
Workers Compensation	6140	\$ 10,644.97	\$ 59,700.88	\$ 44,903.84	\$ 146,655.00	\$ 101,751.16	30.62%
Unemployment Insurance	6150	\$ -	\$ 633.00	\$ 9,556.00	\$ 3,400.00	\$ (6,156.00)	281.06%
Loan - Pension Obligation	6160	\$ 21,395.17	\$ 146,142.50	\$ 149,766.17	\$ 256,742.00	\$ 106,975.83	58.33%
PERS Unfunded Liability	6170	\$ -	\$ 349,318.00	\$ 434,065.00	\$ 434,065.00	\$ -	100.00%
<b>Personnel</b>		<b>\$ 277,580.62</b>	<b>\$ 2,585,545.99</b>	<b>\$ 2,472,895.62</b>	<b>\$ 4,410,587.00</b>	<b>\$ 1,937,691.38</b>	<b>56.07%</b>
<b>YTD Comparison</b>				<b>\$ (112,650.37)</b>			
Telephone/Internet	6210	\$ 1,726.18	\$ 10,950.00	\$ 11,693.69	\$ 16,596.00	\$ 4,902.31	70.46%
Internet Services	6220	\$ 1,474.00	\$ 25,595.37	\$ 10,348.00	\$ 27,135.00	\$ 16,787.00	38.14%
IT Infrastructure	6230	\$ -	\$ 115.85	\$ 360.50	\$ 2,000.00	\$ 1,639.50	18.03%
Computer Hardware/Software	6240	\$ 297.15	\$ 8,008.39	\$ 5,078.68	\$ 10,040.00	\$ 4,961.32	50.58%
Pool Chemicals	6310	\$ 91.89	\$ 2,597.49	\$ 832.89	\$ 8,250.00	\$ 7,417.11	10.10%
Janitorial Supplies	6320	\$ 1,962.23	\$ 21,734.66	\$ 14,254.09	\$ 53,400.00	\$ 39,145.91	26.69%
COVID - Supplies	6321	\$ 1,159.80	\$ -	\$ 3,977.69	\$ -	\$ (3,977.69)	0.00%
Kitchen Supplies	6330	\$ -	\$ 352.26	\$ -	\$ 900.00	\$ 900.00	0.00%
Food Supplies	6340	\$ -	\$ 2,297.58	\$ -	\$ 6,320.00	\$ 6,320.00	0.00%
Water Maint & Service	6350	\$ 38.00	\$ 541.22	\$ 456.25	\$ 1,239.00	\$ 782.75	36.82%
Laundry/Wash Service	6360	\$ -	\$ 181.00	\$ 178.00	\$ 880.00	\$ 702.00	20.23%
Medical Supplies	6380	\$ -	\$ 21.98	\$ -	\$ -	\$ -	0.00%
Insurance Liability	6410	\$ -	\$ 142,201.00	\$ 208,084.00	\$ 149,311.00	\$ (58,773.00)	139.36%
Equipment Maintenance	6500	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	0.00%
Fuel	6510	\$ 241.77	\$ 25,546.92	\$ 21,786.02	\$ 50,400.00	\$ 28,613.98	43.23%
Vehicle Maintenance	6520	\$ 2,323.86	\$ 12,448.09	\$ 13,479.18	\$ 35,400.00	\$ 21,920.82	38.08%
Office Equipment Maintenance	6530	\$ -	\$ -	\$ 116.89	\$ -	\$ (116.89)	0.00%
Building Repair	6610	\$ 1,406.23	\$ 41,076.25	\$ 10,758.97	\$ 88,000.00	\$ 77,241.03	12.23%
HVAC	6620	\$ -	\$ 1,109.61	\$ 2,382.14	\$ 8,820.00	\$ 6,437.86	27.01%
Playground Maintenance	6630	\$ 2,970.98	\$ 19,528.13	\$ 2,970.98	\$ 40,000.00	\$ 37,029.02	7.43%
Hill Fire 2018	6640	\$ -	\$ 368,974.05	\$ -	\$ -	\$ -	0.00%
Grounds Maintenance	6710	\$ (9,953.06)	\$ 40,887.14	\$ 31,260.68	\$ 86,220.00	\$ 54,959.32	36.26%
Tree Care	6719	\$ 5,250.00	\$ 27,972.00	\$ 16,633.88	\$ 30,000.00	\$ 13,366.12	55.45%
Park Signage (Branding)	6725	\$ -	\$ 6,895.75	\$ -	\$ -	\$ -	0.00%
Contracted Pest Control	6730	\$ 100.00	\$ 820.00	\$ 660.00	\$ 3,000.00	\$ 2,340.00	22.00%
Rubbish & Refuse	6740	\$ 4,336.74	\$ 45,092.04	\$ 40,702.74	\$ 77,006.00	\$ 36,303.26	52.86%
Vandalism/Theft	6750	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Memberships	6810	\$ 20.00	\$ 12,720.26	\$ 11,905.00	\$ 13,696.00	\$ 1,791.00	86.92%
Office Supplies	6910	\$ 536.53	\$ 11,276.20	\$ 3,654.97	\$ 17,585.00	\$ 13,930.03	20.78%
Postage Expense	6920	\$ -	\$ 11,964.43	\$ 537.65	\$ 19,000.00	\$ 18,462.35	2.83%
Advertising Expense	6930	\$ -	\$ 2,214.37	\$ 900.00	\$ 6,240.00	\$ 5,340.00	14.42%
Printing Charges	6940	\$ -	\$ 7,024.07	\$ 4,340.54	\$ 13,338.00	\$ 8,997.46	32.54%
ActiveNet Charges	6950	\$ 35.46	\$ 31,358.63	\$ 6,632.29	\$ 52,542.00	\$ 45,909.71	12.62%
Approp Redev/Collection Fees	6960	\$ -	\$ 239,173.17	\$ 255,697.19	\$ 481,576.00	\$ 225,878.81	53.10%

**General Ledger  
Fund 10 General Fund  
January 2021 59%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Minor Furn Fixture & Equip	6980	\$ -	\$ 864.17	\$ 863.01	\$ 1,134.00	\$ 270.99	76.10%
Comp Hardware/Software Exp	6990	\$ -	\$ 89.94	\$ -	\$ -	\$ -	0.00%
Fingerprint Fees (HR)	7010	\$ -	\$ 1,194.00	\$ -	\$ 2,560.00	\$ 2,560.00	0.00%
Fire & Safety Insp Fees	7020	\$ 2,239.93	\$ 3,311.95	\$ 2,239.93	\$ 2,975.00	\$ 735.07	75.29%
Permit & Licensing Fees	7030	\$ -	\$ 2,574.87	\$ 1,269.03	\$ 6,350.00	\$ 5,080.97	19.98%
State License Fee	7040	\$ -	\$ 852.50	\$ 657.50	\$ 800.00	\$ 142.50	82.19%
Professional Services	7100	\$ 5,000.00	\$ 3,384.13	\$ 5,000.00	\$ -	\$ (5,000.00)	0.00%
Legal Services	7110	\$ -	\$ 61,356.97	\$ 23,357.06	\$ 90,000.00	\$ 66,642.94	25.95%
Typeset and Print Services	7115	\$ -	\$ 27,804.57	\$ -	\$ 36,300.00	\$ 36,300.00	0.00%
Instructor Services	7120	\$ 480.30	\$ 69,592.82	\$ 16,173.53	\$ 97,138.00	\$ 80,964.47	16.65%
PERS Admin Fees	7125	\$ 92.31	\$ 1,419.83	\$ 1,130.80	\$ 2,110.00	\$ 979.20	53.59%
Audit Services	7130	\$ -	\$ 6,100.00	\$ 7,100.00	\$ 20,175.00	\$ 13,075.00	35.19%
Medical & Health Svcs (HR)	7140	\$ -	\$ 4,152.50	\$ 400.00	\$ 5,500.00	\$ 5,100.00	7.27%
Security Services	7150	\$ 330.00	\$ 873.55	\$ 1,912.50	\$ 3,700.00	\$ 1,787.50	51.69%
Entertainment Services	7160	\$ -	\$ 420.00	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Business Services	7180	\$ 457.05	\$ 44,506.90	\$ 35,040.12	\$ 70,114.00	\$ 35,073.88	49.98%
Conversion Adjustment	7185	\$ -	\$ (52,050.17)	\$ -	\$ -	\$ -	0.00%
Umpire/Referee Services	7190	\$ -	\$ 919.00	\$ -	\$ -	\$ -	0.00%
Subscriptions	7210	\$ (213.63)	\$ 1,409.96	\$ 952.39	\$ 4,299.00	\$ 3,346.61	22.15%
Rents & Leases - Equip	7310	\$ -	\$ 10,506.41	\$ 2,018.70	\$ 23,500.00	\$ 21,481.30	8.59%
Bldg/Field Leases & Rental	7320	\$ -	\$ 60.00	\$ -	\$ -	\$ -	0.00%
Event Supplies	7410	\$ -	\$ 975.69	\$ -	\$ 2,280.00	\$ 2,280.00	0.00%
Supplies	7420	\$ -	\$ 7,591.11	\$ 25.71	\$ 3,200.00	\$ 3,174.29	0.80%
Bingo Supplies	7430	\$ -	\$ 3,558.87	\$ -	\$ 3,600.00	\$ 3,600.00	0.00%
Sporting Goods	7440	\$ -	\$ 2,580.97	\$ 207.91	\$ 5,300.00	\$ 5,092.09	3.92%
Arts and Craft Supplies	7450	\$ -	\$ 47.24	\$ -	\$ 5,575.00	\$ 5,575.00	0.00%
Training Supplies	7460	\$ 499.71	\$ 534.36	\$ 499.71	\$ 1,600.00	\$ 1,100.29	31.23%
Small Tools	7500	\$ 1,616.76	\$ 2,021.62	\$ 2,199.40	\$ 6,000.00	\$ 3,800.60	36.66%
Safety Supplies	7510	\$ -	\$ 3,417.63	\$ 214.88	\$ 3,310.00	\$ 3,095.12	6.49%
Uniform Allowance	7610	\$ -	\$ 6,889.19	\$ 1,675.52	\$ 10,240.00	\$ 8,564.48	16.36%
Safety Clothing	7620	\$ 196.54	\$ 1,254.96	\$ 774.95	\$ 4,854.00	\$ 4,079.05	15.97%
Conference&Seminar Staff	7710	\$ 934.36	\$ 14,759.48	\$ 1,574.68	\$ 11,564.00	\$ 9,989.32	13.62%
Conference&Seminar Board	7715	\$ -	\$ 270.00	\$ -	\$ 2,575.00	\$ 2,575.00	0.00%
Conference&Seminar Travel Exp	7720	\$ -	\$ 4,428.64	\$ -	\$ 4,345.00	\$ 4,345.00	0.00%
Out of Town Travel Board	7725	\$ -	\$ 846.72	\$ -	\$ 3,231.00	\$ 3,231.00	0.00%
Private Vehicle Mileage	7730	\$ -	\$ 1,012.60	\$ 127.83	\$ 1,684.00	\$ 1,556.17	7.59%
Buses/Excursions	7750	\$ -	\$ 4,336.94	\$ -	\$ 2,950.00	\$ 2,950.00	0.00%
Tuition/Book Reimbursement	7760	\$ -	\$ 1,268.75	\$ -	\$ -	\$ -	0.00%
Utilities - Gas	7810	\$ 3,454.08	\$ 14,082.11	\$ 11,547.97	\$ 29,715.00	\$ 18,167.03	38.86%
Utilities - Water	7820	\$ 25,709.79	\$ 458,147.27	\$ 512,613.87	\$ 865,373.00	\$ 352,759.13	59.24%
Utilities - Electric	7830	\$ 5,356.82	\$ 100,211.36	\$ 69,813.64	\$ 220,000.00	\$ 150,186.36	31.73%
Airport Assessment Exp	7840	\$ -	\$ 14,235.00	\$ 842.00	\$ 14,000.00	\$ 13,158.00	6.01%
Awards and Certificates	7910	\$ 215.00	\$ 10,926.67	\$ 816.70	\$ 11,670.00	\$ 10,853.30	7.00%
Meals for Staff Training	7920	\$ 45.71	\$ 1,305.78	\$ 920.69	\$ 3,560.00	\$ 2,639.31	25.86%
Employee Morale	7930	\$ -	\$ 1,078.24	\$ -	\$ -	\$ -	0.00%
COP Debt - PV Fields	7950	\$ 19,146.67	\$ 137,410.00	\$ 134,026.69	\$ 229,760.00	\$ 95,733.31	58.33%
Reserve Vehicle Fleet	7970	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	0.00%
Reserve Computer Fleet	7971	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	0.00%
Reserve Dry Period	7973	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	0.00%
Reserve Repair/Oper/Admin	7975	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	0.00%
Admin Fee/CC Refund 2020	8112	\$ -	\$ -	\$ 11,436.84	\$ -	\$ (11,436.84)	0.00%
<b>Services and Supplies</b>		<b>\$ 79,579.16</b>	<b>\$ 2,228,213.01</b>	<b>\$ 1,527,116.47</b>	<b>\$ 3,114,335.00</b>	<b>\$ 1,587,218.53</b>	<b>49.04%</b>
<b>YTD Comparison</b>				<b>\$ (701,096.54)</b>			
<b>Capital</b>							
Equip/Facility Replacement	8420	\$ -	\$ -	\$ 269.42	\$ 30,000.00	\$ 29,730.58	0.90%
Sr/Community Rec Facility	8422	\$ -	\$ 7,270.00	\$ -	\$ -	\$ -	0.00%
Mtr Enclosur-Encnt,Fhill,Adolf	8456	\$ -	\$ 7,872.15	\$ -	\$ -	\$ -	0.00%
Pitts Ranch Park Pavilion	8458	\$ -	\$ 29,256.49	\$ -	\$ -	\$ -	0.00%
LPA Architects-CC/Gym/Sr Ctr	8463	\$ -	\$ 19,690.15	\$ -	\$ -	\$ -	0.00%
Arneill Ranch Park Renovation	8464	\$ -	\$ 30,779.13	\$ -	\$ -	\$ -	0.00%
Lamps/Pole Replacement at M.O.	8465	\$ -	\$ 4,099.78	\$ -	\$ -	\$ -	0.00%
L.E.D. Light SpringvileTennis	8466	\$ -	\$ 16,370.64	\$ -	\$ -	\$ -	0.00%
Community Center Marquee	8468	\$ -	\$ -	\$ 3,997.52	\$ 8,552.39	\$ 4,554.87	46.74%
PVAC Pool Heater	8470	\$ -	\$ 23,930.00	\$ -	\$ -	\$ -	0.00%
Cam Grove Play Equipment	8471	\$ -	\$ 33,270.80	\$ -	\$ -	\$ -	0.00%
Freedom Park ParkingLot&Skyway	8472	\$ -	\$ 239,671.66	\$ -	\$ -	\$ -	0.00%
P.V. Fields Painting II	8473	\$ -	\$ 13,690.00	\$ -	\$ -	\$ -	0.00%
Switches and Servers	8474	\$ -	\$ -	\$ 29,642.96	\$ 30,772.00	\$ 1,129.04	96.33%
Turf Grinder	8475	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Pitts Ranch BB Crt Repaint	8476	\$ -	\$ -	\$ 7,950.00	\$ 8,000.00	\$ 50.00	99.38%
PV Fields Painting West End	8477	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Fertilizer Injector System	8478	\$ -	\$ -	\$ 340.97	\$ -	\$ (340.97)	0.00%
Inflatable System	8479	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	0.00%
HVAC Administration Bldg	8481	\$ -	\$ -	\$ 13,200.00	\$ 14,520.00	\$ 1,320.00	90.91%
<b>Expense</b>		<b>\$ 323,796.81</b>	<b>\$ 4,789,978.88</b>	<b>\$ 3,773,195.56</b>	<b>\$ 7,652,266.39</b>	<b>\$ 3,879,070.83</b>	<b>49.31%</b>
<b>Total Expense</b>		<b>\$ 357,159.78</b>	<b>\$ 4,813,759.00</b>	<b>\$ 4,000,012.09</b>	<b>\$ 7,524,922.00</b>	<b>\$ 3,524,909.91</b>	<b>53.16%</b>
<b>YTD Comparison</b>				<b>\$ (813,746.91)</b>			

**General Ledger**  
**Fund 20 Assessment Fund**  
**January 2021 59%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ (27.37)	\$ (786.31)	\$ (151.06)	\$ (500.00)	\$ (348.94)	30.21%
Assessment Revenue	5500	\$ -	\$ (658,955.55)	\$ (683,961.37)	\$ (1,184,957.00)	\$ (500,995.63)	57.72%
<b>Revenue</b>		<b>\$ 27.37</b>	<b>\$ 659,741.86</b>	<b>\$ 684,112.43</b>	<b>\$ 1,185,457.00</b>	<b>\$ 501,344.57</b>	<b>57.71%</b>
				<b>\$ 24,370.57</b>			
<b>Expense</b>							
Full Time Salaries	6100	\$ 1,258.48	\$ 5,419.24	\$ 9,737.36	\$ 18,262.00	\$ 8,524.64	53.32%
Retirement	6120	\$ 213.89	\$ 811.29	\$ 1,730.19	\$ 3,130.00	\$ 1,399.81	55.28%
Employee Insurance	6130	\$ 251.02	\$ 1,158.89	\$ 3,243.55	\$ 3,606.00	\$ 362.45	89.95%
Workers Compensation	6140	\$ 124.72	\$ 546.01	\$ 1,017.93	\$ 1,753.00	\$ 735.07	58.07%
<b>Personnel</b>		<b>\$ 1,848.11</b>	<b>\$ 7,935.43</b>	<b>\$ 15,729.03</b>	<b>\$ 26,751.00</b>	<b>\$ 11,021.97</b>	<b>58.80%</b>
<b>YTD Comparison</b>				<b>\$ 7,793.60</b>			
<b>Services and Supplies</b>							
Incidental Costs - Assess	6709	\$ -	\$ 10,449.72	\$ 10,676.01	\$ 34,256.00	\$ 23,579.99	31.17%
Tree Care	6719	\$ 4,144.00	\$ 39,128.00	\$ 7,894.00	\$ 67,500.00	\$ 59,606.00	11.69%
Contracted LS Services	6720	\$ 57,780.69	\$ 285,198.06	\$ 294,575.96	\$ 505,036.00	\$ 210,460.04	58.33%
Park Amenities - Assess	6722	\$ -	\$ 13,841.82	\$ 929.12	\$ 17,500.00	\$ 16,570.88	5.31%
ActiveNet Charges	6950	\$ -	\$ -	\$ -	\$ 60.00	\$ 60.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ 1,614.95	\$ 1,678.82	\$ 3,000.00	\$ 1,321.18	55.96%
COP Debt - PV Fields	7950	\$ 43,796.67	\$ 282,840.11	\$ 306,576.67	\$ 525,560.00	\$ 218,983.33	58.33%
<b>Expense</b>		<b>\$ 105,721.36</b>	<b>\$ 633,072.66</b>	<b>\$ 622,330.58</b>	<b>\$ 1,152,912.00</b>	<b>\$ 530,581.42</b>	<b>53.98%</b>
<b>YTD Comparison</b>				<b>\$ (10,742.08)</b>			
<b>Total Expense</b>		<b>\$ 107,569.47</b>	<b>\$ 641,008.09</b>	<b>\$ 638,059.61</b>	<b>\$ 1,179,663.00</b>	<b>\$ 541,603.39</b>	<b>54.09%</b>
<b>YTD Comparison</b>				<b>\$ (2,948.48)</b>			

**General Ledger  
Fund 30 Quimby Fee Fund  
January 2021 59%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ (2.54)	\$ (56,831.83)	\$ (20,409.72)	\$ (38,800.00)	\$ (18,390.28)	52.60%
MBS Interest Earnings	5320	\$ -	\$ (5,646.80)	\$ (3,640.00)	\$ -	\$ 3,640.00	0.00%
Park Dedication Fees	5400	\$ -	\$ (1,356,700.46)	\$ -	\$ -	\$ -	0.00%
<b>Revenue</b>		<b>\$ 2.54</b>	<b>\$ 1,419,179.09</b>	<b>\$ 24,049.72</b>	<b>\$ 38,800.00</b>	<b>\$ 14,750.28</b>	<b>61.98%</b>
<b>Expense</b>							
Advertising Expense	6930	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
ActiveNet Charges	6950	\$ 12.00	\$ 95.00	\$ 12.00	\$ -	\$ (12.00)	0.00%
<b>Services and Supplies</b>		<b>\$ 12.00</b>	<b>\$ 95.00</b>	<b>\$ 12.00</b>	<b>\$ -</b>	<b>\$ (12.00)</b>	<b>0.00%</b>
<b>Capital</b>							
Valle Lindo Restroom/Pavilion	8444	\$ -	\$ 339,234.32	\$ -	\$ -	\$ -	0.00%
Freedom Baseball Fields	8459	\$ -	\$ 41,232.23	\$ -	\$ -	\$ -	0.00%
Mel Vincent Park Restrooms	8460	\$ -	\$ 57,902.46	\$ -	\$ -	\$ -	0.00%
Arnell Ranch Park Renovation	8464	\$ -	\$ -	\$ 30,370.00	\$ 1,100,000.00	\$ 1,069,630.00	2.76%
PVAC Restroom & Shower	8469	\$ -	\$ 49,193.88	\$ 35,249.13	\$ 84,401.39	\$ 49,152.26	41.76%
Fertilizer Injector System	8478	\$ -	\$ -	\$ 50,447.93	\$ 60,000.00	\$ 9,552.07	84.08%
Community Center Kitchen	8480	\$ 4,325.49	\$ -	\$ 14,435.49	\$ 250,000.00	\$ 235,564.51	5.77%
<b>Capital</b>		<b>\$ 4,325.49</b>	<b>\$ 487,562.89</b>	<b>\$ 130,502.55</b>	<b>\$ 1,494,401.39</b>	<b>\$ 1,363,898.84</b>	<b>8.73%</b>

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-173)	\$ 615,709.00	\$ -	7/31/2019
1/31/2015	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,627,493.67	\$ 622,996.03	1/31/2020
8/8/2016	\$ 2,649,209.00	\$ 1,100,000.00	Comstock/Elacora Mission Oaks		\$ 220,257.74	\$ 2,428,951.26	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
<b>Total</b>	<b>\$ 7,311,114.95</b>	<b>\$ 4,700,589.70</b>			<b>\$ 2,932,503.24</b>	<b>\$ 4,617,494.72</b>	

QUIMBY FUNDS- DETAIL REPORT

Developer	Project			Quimby Funds			GL Code			
	No.	Location	Description	Budgeted	Expended	Awarded		Balance	Committed Date	Allocation Date
<u>AMLI</u>										
Public Hearing 7/5/2018	1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,600.00	\$ 29,585.62	\$ 615,709.00	\$ 615,709.00		7/31/2019	8446
Public Hearing 7/5/2018	2	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 364,574.44	\$	\$ 586,123.38	12/6/2018		8444
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94	\$	\$ 221,548.94	10/3/2018		8445
<b>TOTALS</b>				\$ 720,600.00	\$ 615,709.00	\$	\$			
<u>FAIRFIELD LLC</u>										
Public Hearing 11/7/2018	1	Freedom	Freedom Baseball Fields- Non- Contract Cost	\$	\$ 504,121.78	\$ 2,250,489.70	\$ 2,250,489.70	11/7/2018	1/31/2020	8459
	2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87	\$	\$ 1,746,367.92			
Public Hearing 7/3/19	3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 646,859.60	\$	\$ 1,334,739.05			
Mid-Year Budget Adj 2/5/2020	4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,447.93	\$	\$ 687,879.45			8469
	5		Senior and Community Rec Fac Project	\$	\$	\$	\$ 637,431.52			8478
	6		Senior and Community Rec Fac Exterior Proj	\$	\$	\$	\$ 637,431.52			
	7		Community Center Kitchen Expansion	\$	\$	\$	\$ 622,996.03			8480
	8		Community Center Classroom and Auditorium Enhancements	\$	\$ 14,435.49	\$	\$			
	9		Freedom Park Parking Lot Enhancement	\$	\$	\$	\$			
	10		Freedom Park Landscape and Walking Path	\$	\$	\$	\$			
	11		Camarillo Grove Nature Center	\$	\$	\$	\$			
				\$ 1,660,000.00	\$ 1,627,493.67	\$	\$ 632,996.03			
<u>ELACORA MISSION OAKS</u>										
Public Hearing 11/5/2020	1	Encanto	PG Equipment Installation	\$	\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00	11/3/2016	8/8/2021	
Budget Allocation 11/5/2020	2	Ameill Reh Pk	Ameill Ranch Park Renovation	\$ 1,100,000.00	\$ 30,370.00	\$	\$ 2,459,321.26	11/5/2020		8464
	3			\$	\$	\$	\$ 2,428,951.26			
	4			\$	\$	\$	\$ 2,428,951.26			
	5			\$	\$	\$	\$ 2,428,951.26			
				\$ 1,100,000.00	\$ 220,257.74	\$	\$ 2,428,951.26			
<u>KB HOMES</u>										
Public Hearing 7/5/2018	1	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 32,368.30	\$ 474,353.00	\$ 474,353.00	8/10/2021		8444
Public Hearing 7/5/2018	2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78	\$	\$ 441,984.70			8460
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Pavillion	\$ 65,000.00	\$ 31,537.74	\$	\$ 275,730.92			8447
	4			\$	\$	\$	\$ 244,193.18			
	5			\$	\$	\$	\$ 244,193.18			
				\$ 629,500.00	\$ 230,159.82	\$	\$ 244,193.18			
<u>CRESTVIEW</u>										
	1			\$	\$	\$ 21,612.25	\$ 21,612.25	6/7/2023		
	2			\$	\$	\$	\$ 21,612.25			
	3			\$	\$	\$	\$ 21,612.25			
	4			\$	\$	\$	\$ 21,612.25			
	5			\$	\$	\$	\$ 21,612.25			



Developer	Project		Quimby Funds		Allocation Date	GI Code	
	No.	Description	Budgeted	Expended			Awarded
ALDERSGATE CONSTRUCTION			\$ -	\$ -	\$ -	21,612.25	
	1		\$ -	\$ -	\$ -		6/27/2023
			\$ -	\$ -	\$ -		1/9/2024
			\$ -	\$ -	\$ -		9/12/2024
			\$ -	\$ -	\$ -		
HABITAT FOR HUMANITY			\$ -	\$ -	\$ -		
	1		\$ -	\$ -	\$ 35,242.00	35,242.00	3/6/2024
	2		\$ -	\$ -	\$ -	35,242.00	
	3		\$ -	\$ -	\$ -	35,242.00	
	4		\$ -	\$ -	\$ -	35,242.00	
5		\$ -	\$ -	\$ -	35,242.00		
SHEA HOMES			\$ -	\$ -	\$ -	35,242.00	
	1		\$ -	\$ -	\$ 1,264,500.00	1,264,500.00	11/21/2024
	2		\$ -	\$ -	\$ -	1,264,500.00	
	3		\$ -	\$ -	\$ -	1,264,500.00	
	4		\$ -	\$ -	\$ -	1,264,500.00	
5		\$ -	\$ -	\$ -	1,264,500.00		
<b>Grand Total</b>			\$ 4,110,100.00	\$ 2,693,620.23	\$ 7,311,114.95	\$ 4,617,494.72	

## Ventura County Pool

Investment Name	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020
<b>Ventura County Pool</b>	2.563%	2.497%	2.363%	2.259%	2.089%	2.02%	1.995%	1.887%	1.796%
<b>Ventura County Pool</b>	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021
	1.604%	1.451%	1.293%	1.103%	.958%	.796%	.690%	.518%	.464%

- Rates are determined at the end of the month

## Local Agency Investment Fund (LAIF)

Investment Name	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020
<b>Local Agency Investment Fund (LAIF)</b>	2.341%	2.280%	2.190%	2.150%	2.043%	1.967%	1.912%	1.787%	1.648%
<b>Local Agency Investment Fund (LAIF)</b>	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021
	1.363%	1.217%	.920%	.784%	.685%	.620%	.576%	.540%	.458%

## Cal Trust

Investment Name	August 2019	September 2019	October 2019	November 2020	December 2019	January 2020	February 2020	March 2020	April 2020
<b>Cal Trust</b>	2.03%	2.00%	1.77%	1.56%	1.52%	1.50%	1.50%	.79%	.27%
	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021
<b>Cal Trust</b>	.15%	.10%	.07%	.004%	.09%	.07%	.04%	.03%	.03%

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO:** FINANCE COMMITTEE

**FROM:** MARY OTTEN, GENERAL MANAGER  
By: Leonore Young, Administrative Services Manager

**DATE:** February 17, 2021

**SUBJECT:** UNEMPLOYMENT ANALYSIS

**SUMMARY**

The fiscal year 2020-2021 budget was adopted in July 2020. At that time \$3,400 was budgeted for unemployment expenses. During the mid-year budget adjustments presentation at the February 4, 2021 board meeting, staff was asked to explore, and try to obtain actual costs that the District would be responsible for due to reduction in hours and furloughs that have taken place this fiscal year due to the pandemic. Staff advised the board the item would be researched and brought back to the March 3, 2021 board meeting.

**BACKGROUND**

In December 2019, reports began spreading worldwide about a flu-like virus first found in China that was significantly more deadly than the flu generally, with the virus becoming known as the Coronavirus (COVID-19). On March 4, 2020, a State of Emergency was proclaimed by Governor Newsom due to COVID-19. On March 11, 2020, the World Health Organization (WHO) classified the spread of COVID-19 internationally as a global pandemic and it was followed up with a National Emergency Declaration by former President Trump on March 13, 2020. On March 19, 2020, Governor Newsom issued executive Order N-33-20 with orders for all individuals living in the State of California to stay-home or at their place of residence except as needed to maintain continuity of operations of critical infrastructure sectors. On March 20, 2020 Ventura County Public Health, issued a "Stay Well at Home" emergency order. The District Board held a Special Board meeting on March 13<sup>th</sup> to declare a state of emergency and then another Special Meeting on March 20<sup>th</sup> to consider and discuss cancellation of public events and facility closures.

During the Special Board meetings in March, the constant changes to the Public Health Emergency and to slow the spread of the coronavirus; it was determined to close and reduce a number of programs and facilities. These closures resulted in a reduction of part-time hours for recreation staff as well as approximately six weeks of furloughs for customer service and recreation specialists. In January of 2021, the District brought back a small number of lifeguards and swim instructors to conduct swim lessons as those have been deemed essential to drowning prevention.

Human Resources was notified of the pending workforce reductions/furloughs immediately and a template was located on the State of California Employment Development Department (EDD) website and assistance was given to the affected employees to assist in this process. It was discovered after the affected employees started receiving their unemployment benefits there was a large discrepancy in what PVRPD calculated verses what the affected employee received from EDD. The PVRPD calculation was much higher than the employees received from EDD. It was later discovered that EDD calculates the weekly benefit by dividing the sum of the wages earned during the highest quarter of the base period by 26, then rounded down to the next lower whole dollar. The result cannot exceed the utmost weekly permitted by rule, minimum \$40 and the maximum \$450 per week with the length of the unemployment benefit 26 weeks. If the employee

is still unemployed after the 26 weeks have been exhausted, they may then qualify for Pandemic Unemployment Assistance (PUA) which is an additional eleven weeks, then if needed they may qualify for the FED-ED program providing an additional 20 weeks of unemployment. The FED-ED has been extended through March 14, 2021. In total this equates to 57 weeks of unemployment benefits a person can receive if needed.

During this COVID-19 pandemic the U.S. Department of the Treasury established a Coronavirus Aid Relief, and Economic Security Act (CARES Act). The CARES Act allows for the district to receive 50% reimbursement for weekly unemployment benefit amounts paid between March 13, 2020 and March 13, 2021, even if the former employee is not unemployed because of COVID-19.

All PUA unemployment benefits are paid by the federal government and do not impact state unemployment accounts, therefore employers are not charged for benefits paid to employees receiving PUA. For FED-ED benefits the district does not pay federal and state UI taxes on the employees' wages to fund regular UI benefits, therefore the costs of the extra 20 weeks of FED-ED benefits will be paid by the district. But, under the CARES Act, the district is eligible to receive a 50% reimbursement on the UI charges through March 14, 2021.

**ANALYSIS**

The challenge with calculating the district's financial obligation to unemployment is 1) the district is not aware if a person that formally worked for the district has secured part-time work elsewhere which could impact the amount of their benefit, 2) for former employees the district does not know how many weeks they have been receiving the unemployment benefit, 3) it has been proven that using the EDD unemployment template calculates a larger benefit than what is actually received by the affected employee, 4) overall, staff is not able to obtain enough correct information to make an exact calculation; but based on current data and projections and looking back to the last 2 quarters the chart below will provide an estimation:

Period Covered	Weeks Covered	Amounts Billed	Date Received	CARES Act	District Part	Notes:
<b>FY19-20</b>						
Mar – June 20	1-14	\$17,956	8/6/2020	\$8,978	\$8,978	Actual
<b>FY20-21</b>						
July – Sept 20	15-27	\$19,112	11/23/2020	\$9,556	\$ 9,556	Actual
Oct – Dec 20	28-40	\$19,112	TBD	\$9,556	\$ 9,556	Estimate
Jan – Mar 21	41-53	\$19,112	TBD	\$7,963	\$11,149	Estimate
Apr – June 21	54-57	\$6,371	TBD	\$ -0-	\$6,371	Estimate
<b>TOTAL</b>		<b>\$76,448</b>		<b>\$27,075</b>	<b>\$45,610</b>	<b>Estimate</b>

**FISCAL IMPACT**

There is no fiscal impact, as this is an informational item.