

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

**FINANCE COMMITTEE
AGENDA**

**Wednesday, March 20, 2024
3:00 P.M.**

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. PUBLIC COMMENTS**
- 4. FEBRUARY 2024 FINANCIALS**
- 5. CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST
ACCOUNTING (CUPCCA) DISCUSSION**
- 6. SITELOGIQ AND CAPITAL IMPROVEMENT PLAN DISCUSSION**
- 7. ORAL DISCUSSION**
- 8. 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

	2/29/2024 Balance	2/28/2023 Balance
Debt Service - Restricted	\$ 150,170.67	\$ 142,179.35
457 Pension Trust Restricted	\$ 73,010.78	\$ 69,178.39
Cal CLASS/PW Quimby Fee - Restricted	\$ 4,441,488.88	\$ 1,098,133.57
VC Pool Quimby- Restricted	\$ 2,655,096.08	\$ 5,645,496.22
Park Impact Fees	\$ 2,056,276.31	\$ 182,350.00
Miracle League 805	\$ -	\$ 1,307,852.76
FCDP Checking	\$ 13,846.66	\$ 13,601.16
Total	\$ 9,389,889.38	\$ 8,458,791.45

Semi-Restricted Funds

Assessment	\$ 1,058,952.83	\$ 961,774.10
LAIF - Capital	\$ 1,454,708.41	\$ 500,000.00
PacWest/CalCLASS - Capital	\$ 1,954,755.39	\$ 49,843.80
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 1,350,318.77
Capital - Vehicle Replacement	\$ 49,843.80	\$ 1,847,858.65
Contingency - Dry Period	\$ 467,337.09	\$ 462,337.09
Contingency - Computer	\$ 33,000.00	\$ 100,000.00
Contingency - Repair/Oper/Admin	\$ 420,000.00	\$ 30,000.00
Contingency - Compensated Absences	\$ 125,000.00	\$ 25,000.00
Contingency - Vehicle Replacement	\$ 45,000.00	\$ 320,000.00
Total	\$ 6,339,081.52	\$ 5,877,616.41

Unrestricted Funds

Contingency	\$ 5,918,553.29	\$ 4,006,230.08
General Fund Checking	\$ 296,912.18	\$ 619,368.33
Total	\$ 6,215,465.47	\$ 4,625,598.41

Total of all Funds

\$ 21,944,436.37	\$ 18,962,006.27
-------------------------	-------------------------

3/14/2024 Balance

3/31/2023 Balance

Debt Service - Restricted	\$ 150,170.67	\$ 142,672.73
457 Pension Trust Restricted	\$ 73,010.78	\$ 69,415.96
Cal CLASS/PW Quimby Fee - Restricted	\$ 4,433,234.53	\$ 1,354,268.00
VC Pool Quimby- Restricted	\$ 2,655,096.08	\$ 5,670,476.03
Park Impact Fees	\$ 2,055,954.89	\$ 190,700.83
Miracle League 805	\$ -	\$ 1,309,519.59
FCDP Checking	\$ 13,846.66	\$ 13,601.16
Total	\$ 9,381,313.61	\$ 8,750,654.30

Semi-Restricted Funds

Assessment	\$ 1,031,141.49	\$ 921,827.25
LAIF - Capital	\$ 1,454,708.41	\$ 1,363,646.39
PacWest/CalCLASS - Capital	\$ 1,954,755.39	\$ 1,854,458.17
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 500,000.00
Capital - Vehicle Replacement	\$ 49,843.80	\$ 49,843.80
Contingency - Dry Period	\$ 467,337.09	\$ 462,337.09
Contingency - Computer	\$ 33,000.00	\$ 25,000.00
Contingency - Repair/Oper/Admin	\$ 420,000.00	\$ 320,000.00
Contingency - Compensated Absences	\$ 125,000.00	\$ 100,000.00
Contingency - Vehicle Replacement	\$ 45,000.00	\$ 30,000.00
Total	\$ 6,311,270.18	\$ 5,857,596.70

Unrestricted Funds

Contingency	\$ 5,718,553.29	\$ 4,021,689.67
General Fund Checking	\$ 322,184.57	\$ 216,001.00
Total	\$ 6,040,737.86	\$ 4,237,690.67

Total of all Funds

\$ 21,733,321.65	\$ 18,845,941.67
-------------------------	-------------------------

Pleasant Valley Recreation and Park District
Monthly AP, Payroll, Wire, Online Payment Report
February 2024

	Date	Amount	
Accounts Payables:	2/29/2024	\$ 311,491.23	
	Total	\$ 311,491.23	
Payroll (Total Cost):	2/1/2024	\$ 151,282.42	
	2/15/2024	\$ 159,158.35	
	2/29/2024	\$ 142,036.68	
	Total	\$ 452,477.45	
Payroll AP Payments	2/1/2024	\$ 44,440.25	PERS Health Insurance Premium
	2/1/2024	\$ 3,257.66	Guardian
	2/1/2024	\$ 562.95	VSP
	2/1/2024	\$ 2,092.40	Hartford
	2/1/2024	\$ 16,733.11	CALPERS - Ret PR 2/1/2024
	2/15/2024	\$ 17,327.55	CALPERS- Ret-PR-2/15/2024
	2/29/2024	\$ 17,312.57	CALPERS- Ret-PR-2/29/2024
	Total	\$ 101,726.49	
	Grand Total	\$ 865,695.17	

General Ledger
Fund 10 General Fund
February 2024 66.7%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apportionment	5120	\$ 68,342.97	\$ 4,307,521.14	\$ 4,778,435.99	\$ 8,109,714.00	\$ 3,331,278.01	58.92%
Interest Earnings	5310	\$ 35,968.03	\$ 89,475.99	\$ 309,716.05	\$ 300,000.00	\$ (9,716.05)	103.24%
Carryover Balance	5502	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Park Patrol Citations	5506	\$ -	\$ 1,963.39	\$ 2,802.80	\$ 2,300.00	\$ (502.80)	121.86%
Bingo - Primary Revenue	5508	\$ 2,075.92	\$ 13,954.55	\$ 15,634.42	\$ 19,750.00	\$ 4,115.58	79.16%
Excess Bingo Revenue	5509	\$ 26.00	\$ 9,124.00	\$ 3,212.00	\$ 1,800.00	\$ (1,412.00)	178.44%
Contract Classes-Public Fees	5510	\$ 21,712.46	\$ 122,773.12	\$ 172,046.48	\$ 183,357.00	\$ 11,310.52	93.83%
Public Fees	5511	\$ 9,015.25	\$ 159,710.55	\$ 224,735.59	\$ 305,964.00	\$ 81,228.41	73.45%
Public Fees-Entry Fees	5520	\$ 4,652.00	\$ 30,104.00	\$ 33,563.50	\$ 41,600.00	\$ 8,036.50	80.68%
Vending Concessions	5525	\$ -	\$ 1,132.72	\$ -	\$ 1,450.00	\$ 1,450.00	0.00%
Rental	5530	\$ 61,846.59	\$ 260,397.26	\$ 487,010.52	\$ 550,793.00	\$ 63,782.48	88.42%
Cell Tower Revenue	5535	\$ 13,214.98	\$ 72,056.03	\$ 112,953.67	\$ 159,600.00	\$ 46,646.33	70.77%
Parking Fees	5540	\$ 2,620.68	\$ 10,507.38	\$ 22,125.74	\$ 17,350.00	\$ (4,775.74)	127.53%
Advertising Revenue	5555	\$ 600.00	\$ 9,225.00	\$ 6,150.00	\$ 6,000.00	\$ (150.00)	102.50%
Sponsorships/Donations	5558	\$ -	\$ -	\$ 4,807.47	\$ 2,500.00	\$ (2,307.47)	192.30%
Special Event	5561	\$ -	\$ 56,205.55	\$ 22,303.19	\$ 125,120.00	\$ 102,816.81	17.83%
Staffing Cost Recovery - Parks	5563	\$ 16,255.25	\$ 23,735.25	\$ 34,819.75	\$ 41,212.00	\$ 6,392.25	84.49%
Special Event Permits	5564	\$ 200.00	\$ 850.00	\$ 1,990.00	\$ 1,100.00	\$ (890.00)	180.91%
Security Services - Recovery	5566	\$ 2,750.00	\$ 4,881.00	\$ 10,275.00	\$ 5,000.00	\$ (5,275.00)	205.50%
Contributions	5570	\$ 10.00	\$ -	\$ 443.82	\$ 716.50	\$ 272.68	61.94%
Other Misc Revenue	5575	\$ 1,826.28	\$ 30,780.70	\$ 57,342.52	\$ 35,250.00	\$ (22,092.52)	162.67%
Restricted Donations	5576	\$ -	\$ -	\$ 5,098.00	\$ 5,098.00	\$ -	100.00%
Incentive Income	5585	\$ 398.72	\$ 1,570.49	\$ 1,271.39	\$ 1,700.00	\$ 428.61	74.79%
Reimbursement - ROPS	5600	\$ -	\$ 496,791.60	\$ 566,645.76	\$ 350,000.00	\$ (216,645.76)	161.90%
Revenue		\$ 241,515.13	\$ 5,702,759.72	\$ 6,873,383.66	\$ 10,282,374.50	\$ 3,408,990.84	66.85%
YTD Comparison				\$ 1,170,623.94			
Personnel							
Full Time Salaries	6100	\$ 295,976.91	\$ 1,608,267.68	\$ 1,752,000.61	\$ 2,804,745.00	\$ 1,052,744.39	62.47%
Overtime Salaries	6101	\$ 1,332.45	\$ 10,326.78	\$ 12,791.47	\$ 28,035.00	\$ 15,243.53	45.63%
Car Allowance	6105	\$ 1,238.28	\$ 7,061.29	\$ 7,016.92	\$ 7,600.00	\$ 583.08	92.33%
Cell Phone Allowance	6108	\$ 1,506.00	\$ 9,679.19	\$ 9,225.07	\$ 15,960.00	\$ 6,734.93	57.80%
Part-Time Salaries	6110	\$ 45,864.35	\$ 265,900.87	\$ 309,210.77	\$ 628,173.00	\$ 318,962.23	49.22%
Retirement	6120	\$ 52,321.66	\$ 264,182.54	\$ 301,819.72	\$ 532,840.00	\$ 231,020.28	56.64%
457 Pension	6121	\$ 135.66	\$ 22,384.87	\$ 6,853.63	\$ 10,000.00	\$ 3,146.37	68.54%
Deferred Compensation	6125	\$ 599.19	\$ 3,116.42	\$ 3,395.41	\$ 5,193.00	\$ 1,797.59	65.38%
Employee Insurance	6130	\$ 32,777.38	\$ 209,133.07	\$ 216,031.95	\$ 432,616.00	\$ 216,584.05	49.94%
Workers Compensation	6140	\$ 18,354.65	\$ 104,815.77	\$ 104,454.26	\$ 186,770.00	\$ 82,315.74	55.93%
Unemployment Insurance	6150	\$ -	\$ 1,132.00	\$ -	\$ 10,000.00	\$ 10,000.00	0.00%
PERS Unfunded Liability	6170	\$ -	\$ 508,376.00	\$ 494,762.00	\$ 494,762.00	\$ -	100.00%
Personnel		\$ 450,106.53	\$ 3,014,376.48	\$ 3,217,561.81	\$ 5,156,694.00	\$ 1,939,132.19	62.40%
YTD Comparison				\$ 203,185.33			
Services and Supplies							
Telephone/Internet	6210	\$ 1,919.40	\$ 14,271.08	\$ 14,845.69	\$ 21,692.00	\$ 6,846.31	68.44%
IT Services	6220	\$ 4,102.39	\$ 36,155.88	\$ 41,071.27	\$ 64,298.00	\$ 23,226.73	63.88%
IT Hardware	6230	\$ -	\$ 34.22	\$ 448.95	\$ 2,000.00	\$ 1,551.05	22.45%
Hardware/Software Services	6240	\$ 5,519.75	\$ 43,927.95	\$ 42,697.86	\$ 73,586.00	\$ 30,888.14	58.02%
Pool Chemicals	6310	\$ -	\$ 3,347.93	\$ 2,993.59	\$ 7,250.00	\$ 4,256.41	41.29%
Janitorial Supplies	6320	\$ 3,941.45	\$ 24,952.06	\$ 38,444.40	\$ 49,800.00	\$ 11,355.60	77.20%
Kitchen Supplies	6330	\$ -	\$ 74.84	\$ 121.36	\$ 700.00	\$ 578.64	17.34%
Food Supplies	6340	\$ 173.25	\$ 4,060.61	\$ 7,295.90	\$ 6,625.00	\$ (670.90)	110.13%
Water Maint & Service	6350	\$ 68.55	\$ 535.33	\$ 495.90	\$ 900.00	\$ 404.10	55.10%
Laundry/Wash Service	6360	\$ 35.50	\$ -	\$ 268.50	\$ 1,120.00	\$ 851.50	23.97%
Medical Supplies	6380	\$ -	\$ -	\$ -	\$ 1,390.00	\$ 1,390.00	0.00%
Insurance Liability	6410	\$ -	\$ 289,778.00	\$ 377,588.00	\$ 377,588.00	\$ -	100.00%
Equipment Maintenance	6500	\$ -	\$ 24.54	\$ 1,629.02	\$ 1,600.00	\$ (29.02)	101.81%
Fuel	6510	\$ 4,730.49	\$ 40,167.87	\$ 40,768.69	\$ 68,475.00	\$ 27,706.31	59.54%
Vehicle Maintenance	6520	\$ 1,440.12	\$ 26,931.85	\$ 28,151.66	\$ 38,100.00	\$ 9,948.34	73.89%
Building Repair	6610	\$ 4,192.05	\$ 36,811.04	\$ 41,828.10	\$ 67,500.00	\$ 25,671.90	61.97%
HVAC Maintenance/Repairs	6620	\$ -	\$ 4,504.98	\$ 4,927.17	\$ 8,820.00	\$ 3,892.83	55.86%
Playground Maintenance	6630	\$ 17,640.11	\$ 3,449.96	\$ 23,155.25	\$ 35,000.00	\$ 11,844.75	66.16%
Grounds Maintenance	6710	\$ 9,066.63	\$ 53,970.20	\$ 56,532.93	\$ 101,220.00	\$ 44,687.07	55.85%
Tree Care	6719	\$ 1,611.68	\$ 30,000.00	\$ 29,507.05	\$ 30,000.00	\$ 492.95	98.36%
Contracted LS Services	6720	\$ -	\$ -	\$ 198.40	\$ -	\$ (198.40)	-
Contracted Pest Control	6730	\$ -	\$ 3,000.00	\$ 2,400.00	\$ 4,020.00	\$ 1,620.00	59.70%
Rubbish & Refuse	6740	\$ 5,406.70	\$ 43,078.97	\$ 40,513.64	\$ 84,330.00	\$ 43,816.36	48.04%
Vandalism/Theft	6750	\$ -	\$ 292.98	\$ 1,147.53	\$ 1,000.00	\$ (147.53)	114.75%
Memberships	6810	\$ -	\$ 14,192.82	\$ 14,315.00	\$ 16,952.00	\$ 2,637.00	84.44%
Office Supplies	6910	\$ 2,701.54	\$ 3,571.87	\$ 14,534.47	\$ 33,950.00	\$ 19,415.53	42.81%
Postage Expense	6920	\$ 8.70	\$ 12,407.50	\$ 11,836.16	\$ 18,700.00	\$ 6,863.84	63.29%
Advertising Expense	6930	\$ 30.00	\$ 317.38	\$ 565.00	\$ 3,040.00	\$ 2,475.00	18.59%
Printing Charges	6940	\$ 573.19	\$ 4,777.36	\$ 4,796.39	\$ 13,126.00	\$ 8,329.61	36.54%

General Ledger
Fund 10 General Fund
February 2024 66.7%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Bank & Registration Fees	6950	\$ 0.75	\$ 1,673.84	\$ 555.88	\$ 3,920.00	\$ 3,364.12	14.18%
Approp Redev/Collection Fees	6960	\$ -	\$ 320,107.31	\$ 482,038.07	\$ 684,039.00	\$ 202,000.93	70.47%
Minor Furn Fixture & Equip	6980	\$ 1,436.85	\$ 784.23	\$ 5,664.56	\$ 25,237.00	\$ 19,572.44	22.45%
Fingerprint Fees (HR)	7010	\$ 40.00	\$ 971.00	\$ 678.00	\$ 3,360.00	\$ 2,682.00	20.18%
Fire & Safety Insp Fees	7020	\$ -	\$ 144.11	\$ 304.00	\$ 6,675.00	\$ 6,371.00	4.55%
Permit & Licensing Fees	7030	\$ -	\$ 4,908.97	\$ 6,871.53	\$ 7,300.00	\$ 428.47	94.13%
Professional Services	7100	\$ 5,625.00	\$ 9,915.00	\$ 32,947.13	\$ 270,200.00	\$ 237,252.87	12.19%
Legal Services	7110	\$ 490.00	\$ 38,032.97	\$ 41,068.75	\$ 90,000.00	\$ 48,931.25	45.63%
Typeset and Print Services	7115	\$ 11,506.00	\$ 22,907.72	\$ 23,187.76	\$ 36,600.00	\$ 13,412.24	63.35%
Instructor Services	7120	\$ 8,465.65	\$ 80,194.09	\$ 91,627.64	\$ 108,902.00	\$ 17,274.36	84.14%
PERS Admin Fees	7125	\$ 154.24	\$ 908.05	\$ 1,145.46	\$ 2,200.00	\$ 1,054.54	52.07%
Audit Services	7130	\$ -	\$ 11,500.00	\$ 7,750.00	\$ 17,425.00	\$ 9,675.00	44.48%
Medical & Health Svcs	7140	\$ 360.00	\$ 2,973.44	\$ 2,160.00	\$ 10,720.00	\$ 8,560.00	20.15%
Security Services	7150	\$ 1,720.06	\$ 1,800.00	\$ 5,589.69	\$ 7,122.00	\$ 1,532.31	78.48%
Entertainment Services	7160	\$ -	\$ 432.25	\$ 4,723.26	\$ 4,300.00	\$ (423.26)	109.84%
Business Services	7180	\$ 1,532.05	\$ 36,085.58	\$ 53,005.09	\$ 95,805.00	\$ 42,799.91	55.33%
Umpire/Referee Services	7190	\$ -	\$ 1,150.00	\$ 965.00	\$ 1,700.00	\$ 735.00	56.76%
Subscriptions	7210	\$ 11.98	\$ 189.93	\$ 1,195.56	\$ 2,375.00	\$ 1,179.44	50.34%
Rents & Leases - Equip	7310	\$ 594.74	\$ 5,171.67	\$ 10,771.44	\$ 48,720.00	\$ 37,948.56	22.11%
Bldg/Field Leases & Rental	7320	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ -	100.00%
Division Supplies	7410	\$ 791.10	\$ 4,290.35	\$ 14,458.24	\$ 30,365.00	\$ 15,906.76	47.61%
Program/Event Supplies	7420	\$ -	\$ 5,639.01	\$ -	\$ -	\$ -	-
Bingo Supplies	7430	\$ 854.57	\$ 2,818.16	\$ 2,243.97	\$ 4,800.00	\$ 2,556.03	46.75%
Sporting Goods	7440	\$ 2,260.34	\$ 3,154.34	\$ 3,926.92	\$ 8,400.00	\$ 4,473.08	46.75%
Arts and Craft Supplies	7450	\$ -	\$ -	\$ -	\$ 1,575.00	\$ 1,575.00	0.00%
Training Supplies	7460	\$ 525.12	\$ 603.17	\$ 525.12	\$ 3,970.00	\$ 3,444.88	13.23%
Small Tools	7500	\$ 168.32	\$ 3,629.95	\$ 1,314.84	\$ 6,000.00	\$ 4,685.16	21.91%
Safety Supplies	7510	\$ 13.99	\$ 1,252.20	\$ 1,256.03	\$ 4,415.00	\$ 3,158.97	28.45%
Uniform Allowance	7610	\$ 136.61	\$ 7,519.69	\$ 5,871.73	\$ 15,790.00	\$ 9,918.27	37.19%
Safety Clothing	7620	\$ -	\$ 1,173.84	\$ 977.13	\$ 5,404.00	\$ 4,426.87	18.08%
Conference&Seminar Staff	7710	\$ 120.00	\$ 11,277.41	\$ 6,385.00	\$ 19,665.00	\$ 13,280.00	32.47%
Conference&Seminar Board	7715	\$ -	\$ 210.00	\$ 815.00	\$ 2,625.00	\$ 1,810.00	31.05%
Conference&Seminar Travel Exp	7720	\$ -	\$ 3,264.64	\$ 3,240.13	\$ 6,067.00	\$ 2,826.87	53.41%
Out of Town Travel Board	7725	\$ -	\$ 828.30	\$ 351.23	\$ 2,970.00	\$ 2,618.77	11.83%
Private Vehicle Mileage	7730	\$ 84.87	\$ 1,029.17	\$ 334.50	\$ 4,847.00	\$ 4,512.50	6.90%
Buses/Excursions	7750	\$ -	\$ 4,900.89	\$ 7,728.43	\$ 11,400.00	\$ 3,671.57	67.79%
Tuition/Book Reimbursement	7760	\$ -	\$ 100.00	\$ -	\$ 4,000.00	\$ 4,000.00	0.00%
Utilities - Gas	7810	\$ 6,180.02	\$ 39,882.18	\$ 24,710.53	\$ 49,133.00	\$ 24,422.47	50.29%
Utilities - Water	7820	\$ 16,624.59	\$ 424,550.38	\$ 461,915.61	\$ 786,277.00	\$ 324,361.39	58.75%
Utilities - Electric	7830	\$ 11,571.11	\$ 88,300.39	\$ 130,420.29	\$ 232,694.00	\$ 102,273.71	56.05%
Airport Assessment Exp	7840	\$ 1,265.00	\$ -	\$ 1,265.00	\$ 14,000.00	\$ 12,735.00	9.04%
Awards and Certificates	7910	\$ 57.79	\$ 8,257.15	\$ 6,983.30	\$ 18,190.00	\$ 11,206.70	38.39%
Meals for Staff Training	7920	\$ 85.10	\$ 611.68	\$ 700.95	\$ 3,500.00	\$ 2,799.05	20.03%
Employee Morale	7930	\$ 278.47	\$ 2,210.91	\$ 2,920.58	\$ 5,500.00	\$ 2,579.42	53.10%
COP Debt - PV Fields	7950	\$ -	\$ -	\$ 133,265.89	\$ 343,214.00	\$ 209,948.11	38.83%
Reserve Vehicle Fleet	7970	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	100.00%
Reserve Computer Fleet	7971	\$ -	\$ 5,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	100.00%
Reserve Dry Period	7973	\$ -	\$ 65,203.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	100.00%
Reserve Capital Improvements	7974	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	-
Reserve Repair/Oper/Admin	7975	\$ -	\$ 20,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	100.00%
Reserve - Compensated Absences	7976	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	100.00%
Services and Supplies		\$ 136,175.82	\$ 1,985,254.19	\$ 2,579,997.12	\$ 4,297,243.00	\$ 1,870,245.88	60.04%
YTD Comparison				\$ 594,742.93			
Capital							
General Capital	8400	\$ -	\$ -	\$ 5,380.00	\$ 25,000.00	\$ 19,620.00	21.52%
Equip/Facility Replacement	8420	\$ -	\$ 86,852.40	\$ -	\$ 35,000.00	\$ 35,000.00	0.00%
Freedom Dog Park	8502	\$ -	\$ -	\$ 3,868.74	\$ 3,740.74	\$ (128.00)	103.42%
Valle Lindo Court Resurface	8505	\$ 513.32	\$ -	\$ 513.32	\$ 55,000.00	\$ 54,486.68	0.93%
Epoxy Pool Deck	8506	\$ 527.44	\$ -	\$ 527.44	\$ 100,000.00	\$ 99,472.56	0.53%
Lokker Playground	8507	\$ 8,710.00	\$ -	\$ 14,595.00	\$ 500,000.00	\$ 485,405.00	2.92%
PV Fields Irrigation Pumps	8508	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0.00%
PV Fields Sewer Lift Stations	8509	\$ -	\$ -	\$ 111,267.13	\$ 133,562.24	\$ 22,295.11	83.31%
Capital		\$ 9,750.76	\$ 86,852.40	\$ 136,151.63	\$ 952,302.98	\$ 816,151.35	14.30%
YTD Comparison				\$ 49,299.23			
Expense		\$ 596,033.11	\$ 5,086,483.07	\$ 5,933,710.56	\$ 10,406,239.98	\$ 4,625,529.42	57.02%
YTD Comparison				\$ 847,227.49			
Revenue Total		\$ 241,515.13	\$ 5,702,759.72	\$ 6,873,383.66	\$ 10,282,374.50	\$ 3,408,990.84	66.85%
Expense Total		\$ 596,033.11	\$ 5,086,483.07	\$ 5,933,710.56	\$ 10,406,239.98	\$ 4,625,529.42	57.02%
YTD Revenue-Expenses			\$ 616,276.65	\$ 939,673.10			
YTD Comparison				\$ 323,396.45			

General Ledger
Fund 20 Assessment Fund
February 2024 66.7%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apportionment	5110	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Interest Earnings	5310	\$ 4,576.36	\$ 11,214.24	\$ 31,973.45	\$ 20,000.00	\$ (11,973.45)	159.87%
Assessment Revenue	5500	\$ -	\$ 722,093.12	\$ 741,976.95	\$ 1,293,871.00	\$ 551,894.05	57.35%
Revenue		\$ 4,576.36	\$ 733,307.36	\$ 773,950.40	\$ 1,313,871.00	\$ 539,920.60	58.91%
YTD Comparison				\$ 40,643.04			
Personnel							
Full Time Salaries	6100	\$ -	\$ 14,719.29	\$ 50,780.14	\$ 50,780.14	\$ -	100.00%
Cell Phone Allowance	6108	\$ -	\$ 117.81	\$ 132.93	\$ 132.93	\$ -	100.00%
Part-Time Salaries	6110	\$ -	\$ -	\$ 3,749.34	\$ 3,749.34	\$ -	100.00%
Retirement	6120	\$ -	\$ 2,411.49	\$ 9,932.61	\$ 9,932.61	\$ -	100.00%
Employee Insurance	6130	\$ -	\$ 3,113.90	\$ 10,870.97	\$ 10,870.97	\$ -	100.00%
Workers Compensation	6140	\$ -	\$ 1,649.61	\$ 6,053.26	\$ 6,053.26	\$ -	100.00%
Personnel		\$ -	\$ 22,012.10	\$ 81,519.25	\$ 81,519.25	\$ -	100.00%
YTD Comparison				\$ 59,507.15			
Services and Supplies							
Building Repair	6610	\$ -	\$ -	\$ 2,355.55	\$ 1,520.00	\$ (835.55)	154.97%
Incidental Costs - Assess	6709	\$ -	\$ 18,522.28	\$ 11,269.13	\$ 19,444.00	\$ 8,174.87	57.96%
Grounds Maintenance	6710	\$ -	\$ -	\$ 39,156.33	\$ 116,050.85	\$ 76,894.52	33.74%
Tree Care	6719	\$ 10,455.23	\$ 518.79	\$ 43,845.79	\$ 90,000.00	\$ 46,154.21	48.72%
Contracted LS Services	6720	\$ 44,380.12	\$ 300,777.33	\$ 254,535.52	\$ 535,641.00	\$ 281,105.48	47.52%
Park Amenities - Assess	6722	\$ -	\$ -	\$ -	\$ 34,000.00	\$ 34,000.00	0.00%
Rubbish & Refuse	6740	\$ -	\$ -	\$ 1,894.78	\$ 947.39	\$ (947.39)	200.00%
Bank & Registration Fees	6950	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ -	\$ 1,844.30	\$ 3,500.00	\$ 1,655.70	52.69%
Rents & Leases - Equip	7310	\$ -	\$ -	\$ 846.65	\$ 846.65	\$ -	100.00%
COP Debt - PV Fields	7950	\$ -	\$ 533,756.09	\$ 408,779.69	\$ 408,780.00	\$ 0.31	100.00%
Services and Supplies		\$ 54,835.35	\$ 853,574.49	\$ 764,527.74	\$ 1,210,799.89	\$ 446,272.15	63.14%
YTD Comparison				\$ (89,046.75)			
Expense		\$ 54,835.35	\$ 875,586.59	\$ 846,046.99	\$ 1,292,319.14	\$ 446,272.15	65.47%
Revenue Total		\$ 4,576.36	\$ 733,307.36	\$ 773,950.40	\$ 1,313,871.00	\$ 539,920.60	58.91%
Expense Total		\$ 54,835.35	\$ 875,586.59	\$ 846,046.99	\$ 1,292,319.14	\$ 446,272.15	65.47%
YTD Revenue-Expenses			\$ (142,279.23)	\$ (72,096.59)			
YTD Comparison				\$ 70,182.64			

General Ledger
Fund 30 Quimby Fund
February 2024 66.7%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ 29,683.90	\$ 23,169.50	\$ 239,362.89	\$ 120,000.00	\$ (119,362.89)	199.47%
Revenue		\$ 29,683.90	\$ 23,169.50	\$ 239,362.89	\$ 120,000.00	\$ (119,362.89)	199.47%
Capital							
General Capital	8400	\$ -	\$ -	\$ -	\$ 621,769.00	\$ 621,769.00	0.00%
Pickleball Sports Complex	8493	\$ 224.61	\$ 21,304.17	\$ 152,799.82	\$ 1,300,000.00	\$ 1,147,200.18	11.75%
Multi-Generation Center	8504	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	0.00%
Senior Center Improvements	8510	\$ 331.15	\$ -	\$ 16,402.80	\$ -	\$ (16,402.80)	0.00%
Capital		\$ 555.76	\$ 21,304.17	\$ 169,202.62	\$ 2,921,769.00	\$ 2,752,566.38	5.79%
Expense		\$ 555.76	\$ 21,304.17	\$ 169,202.62	\$ 2,921,769.00	\$ 2,752,566.38	5.79%
Revenue Total		\$ 29,683.90	\$ 23,169.50	\$ 239,362.89	\$ 120,000.00	\$ (119,362.89)	199.47%
Expense Total		\$ 555.76	\$ 21,304.17	\$ 169,202.62	\$ 2,921,769.00	\$ 2,752,566.38	5.79%
YTD Revenue-Expenses			\$ 1,865.33	\$ 70,160.27			
YTD Comparison				\$ 68,294.94			

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		\$ 1,976,121.69	\$ 673,087.31	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	\$ 21,612.25	Crestview		\$ 16,402.57	\$ 5,209.68	6/7/2023
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ 70,484.00	Habitat for Humanity	Barry St (RPD-203)	\$ -	\$ 35,242.00	9/17/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ 1,000,000.00	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
3/15/23	\$ 313,508.00	\$ -	Barry 60 LP		\$ -	\$ 313,508.00	3/15/2028
Total	\$ 11,090,795.40	\$ 7,892,685.95			\$ 4,971,801.58	\$ 6,357,876.83	

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		\$ -			
*Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes										
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 Reh Pk	Arneill Ranch Park Renovation	\$ 1,500,000.00	\$ 1,496,641.96		\$ 962,679.30	11/5/2020		8464
Budget Allocation 7/7/2021	3		Pickleball	\$ 1,400,000.00	\$ 289,591.99		\$ 673,087.31			8493
	4		Camarillo Nature Center	\$ 300,000.00	\$ -		\$ 673,087.31			
	5		Freedom Park Landscape and Walking Path		\$ -		\$ 673,087.31			
			Freedom Baseball Fields		\$ -		\$ 673,087.31			
				\$ 3,200,000.00	\$ 1,976,121.69		\$ 673,087.31			
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			
				\$ 629,500.00	\$ 230,159.82		\$ 244,193.18			
CRESTVIEW						\$ 21,612.25	\$ 21,612.25		6/7/2023	
Public Hearing 6/7/2023	1		Senior/Community Center ADA	\$ 21,612.25	\$ 16,402.57		\$ 5,209.68	6/7/2023		8510
				\$ 21,612.25	\$ 16,402.57		\$ 5,209.68			
HABITAT FOR HUMANITY						\$ 35,242.00	\$ 35,242.00		9/17/2024	
Public Hearing 3/6/2024	1		Community Center Improvements	\$ 35,242.00	\$ -		\$ 35,242.00			
	2		Freedom Pickleball Courts	\$ 35,242.00	\$ -		\$ 35,242.00			
					\$ -		\$ 35,242.00			
				\$ 70,484.00	\$ -		\$ 35,242.00			
SHEA HOMES						\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024	
Public Hearing 7/5/2023	1		Multi-Generation Center	\$ 1,000,000.00	\$ -		\$ 1,264,500.00	7/5/2023		8504
				\$ 1,000,000.00	\$ -		\$ 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			
Barry 60 LP						\$ 313,508.00	\$ 313,508.00		3/15/2028	
							\$ 313,508.00			
Grand Total				\$ 7,552,196.25	\$ 4,732,918.57	\$ 11,090,795.40	\$ 6,357,876.83			

General Ledger
Fund 40 Park Impact Fee Fund
February 2024 66.7%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ 8,799.02	\$ 2,697.75	\$ 55,473.31	\$ 8,000.00	\$ (47,473.31)	693.42%
Park Impact Fees	5450	\$ -	\$ 7,931.19	\$ 1,773,374.00	\$ -	\$ (1,773,374.00)	0.00%
Revenue		\$ 8,799.02	\$ 10,628.94	\$ 1,828,847.31	\$ 8,000.00	\$ (1,820,847.31)	22860.59%
Revenue Total							
Revenue Total		\$ 8,799.02	\$ 10,628.94	\$ 1,828,847.31	\$ 8,000.00	\$ (1,820,847.31)	22860.59%
Expense Total							
Expense Total		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Pleasant Valley Recreation and Park District
Park Impact Fee's Collected

FY2022

Date Received	Amount	Applicant	Project
10/28/2021	\$ 158.40	Square One Arch	Messner Filtration
12/20/2021	\$ 6,983.00	Art Wahl	Stern Residence
12/21/2021	\$ 158,222.80	Levon Ghukasyan	Village at the Park
3/23/2022	\$ 6,983.00	Crestview Ranch	Spanish Hills Estates
Total Received	\$ 172,347.20		
Interest Earned	\$ 11.90		

FY2023

Date Received	Amount	Applicant	Project
9/29/2022	\$ 218.40	Raymond Dickerhoff	Wedgewood Weddings
1/10/2023	\$ 7,712.79	Travis Rodriguez	Jenkins Residence
3/6/2023	\$ 7,712.79	Michael Dubin	600 Corte Corride
4/25/2023	\$ 187.98	Daiva McBride	House of Bamboo
4/28/2023	\$ 7,712.79	Phineas Turner	RPD-206
5/4/2023	\$ 69.81	Sustainability Engineering Group	Ralph's Fuel Center
5/24/2023	\$ 17,511.56	RJ Rieves	Rexford Ind.
5/26/2023	\$ 7,945.00	Siamak Rezvani	Crestview
Total Received	\$ 49,071.12		
Interest Earned	\$ 5,998.78		

FY2024

Date Received	Amount	Applicant	Project
9/7/2023	\$ 1,771,314.00	Grant Williams	RPD-201 Camino Ruiz
11/30/2023	\$ 2,060.00	Dillon Merchant	Chick Fil-A
YTD Received	\$ 1,773,374.00		
YTD Interest Earned	\$ 55,473.31		
Balance as of Feb 2024	\$ 2,056,276.31		

5-Year Findings Report Due	FY2027 (w/in 180D)
	FY2032 (w/in 180D)
	FY2037 (w/in 180D)
	FY2042 (w/in 180D)

General Ledger
Fund 50 CDBG Fund
February 2024 66.7%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
CDBG - Food Share	5577	\$ -	\$ 18,877.71	\$ 14,150.50	\$ 40,760.00	\$ 26,609.50	34.72%
Revenue		\$ -	\$ 18,877.71	\$ 14,150.50	\$ 40,760.00	\$ 26,609.50	34.72%
Personnel							
Full Time Salaries	6100	\$ 616.68	\$ 2,309.64	\$ 4,633.95	\$ 17,413.00	\$ 12,779.05	26.61%
Part-Time Salaries	6110	\$ 1,187.68	\$ 20,385.43	\$ 12,661.70	\$ 10,360.00	\$ (2,301.70)	122.22%
Retirement	6120	\$ 276.61	\$ 3,079.75	\$ 2,469.10	\$ 2,606.00	\$ 136.90	94.75%
Employee Insurance	6130	\$ 11.59	\$ 12.22	\$ 256.55	\$ 336.00	\$ 79.45	76.35%
Workers Compensation	6140	\$ 21.47	\$ 370.15	\$ 211.56	\$ 489.00	\$ 277.44	43.26%
Personnel		\$ 2,114.03	\$ 26,157.19	\$ 20,232.86	\$ 31,204.00	\$ 10,971.14	64.84%
Services and Supplies							
Division Supplies	7410	\$ -	\$ -	\$ 5,624.03	\$ 9,556.00	\$ 3,931.97	58.85%
Services and Supplies		\$ -	\$ -	\$ 5,624.03	\$ 9,556.00	\$ 3,931.97	58.85%
Expense		\$ 2,114.03	\$ 26,157.19	\$ 25,856.89	\$ 40,760.00	\$ 14,903.11	63.44%
Revenue Total		\$ -	\$ 18,877.71	\$ 14,150.50	\$ 40,760.00	\$ 26,609.50	34.72%
Expense Total		\$ 2,114.03	\$ 26,157.19	\$ 25,856.89	\$ 40,760.00	\$ 14,903.11	63.44%

California CLASS

Investment Name	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23
California CLASS	2.61%	3.10%	3.80%	4.19%	4.53%	4.70%	4.77%	5.00%	5.15%
	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24
California CLASS	5.23%	5.29%	5.45%	5.48%	5.51%	5.55%	5.54%	5.47%	5.44%

- Rates are determined at the end of the month

Ventura County Pool

Investment Name	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23
Ventura County Pool	1.73%	1.92%	2.29%	2.74%	3.01%	3.15%	3.11%	3.60%	3.49%
	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24
Ventura County Pool	3.56%	3.49%	3.51%	3.64%	3.78%	4.02%	4.26%	4.29%	4.39%

Local Agency Investment Fund (LAIF)

Investment Name	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23
Local Agency Investment Fund (LAIF)	1.51%	1.77%	2.01%	2.17%	2.43%	2.62%	2.83%	2.87%	2.99%
	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24
Local Agency Investment Fund (LAIF)	3.17%	3.31%	3.43%	3.53%	3.67%	3.84%	3.93%	4.01%	4.12%

** To be released after packet was prepared*

Pacific Western Bank

Investment Name	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23
Pacific Western Bank	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24
Pacific Western Bank	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%

RESOLUTION OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, STATE OF CALIFORNIA
IN THE MATTER OF UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES

Resolution No. XXX

WHEREAS, prior to the passage of Assembly Bill No. 1666, Chapter 1054, Statutes of 1983, which added Chapter 2, commencing with Section 22000, to Part 3 of Division 2 of the Public Contract Code, existing law did not provide a uniform cost accounting standard for construction work performed or contracted by local public agencies; and

WHEREAS, Public Contract Code section 22000 et seq., the Uniform Public Construction Cost Accounting Act, establishes such a uniform cost accounting standard;

WHEREAS, the Commission established under the Act has developed uniform public construction cost accounting procedures for implementation by local public agencies in the performance of or in the contracting for construction of public projects; and

NOW, THEREFORE, BE IT RESOLVED that the Pleasant Valley Recreation and Park District, California, hereby elects under Public Contract Code section 22030 to become subject to the uniform public construction cost accounting procedures set forth in the Act and to the Commission's policies and procedures manual and cost accounting review procedures, as they may each from time to time be amended, and directs that the General Manager notify the State Controller forthwith of this election.

This Resolution shall take effect upon its adoption.

PASSED AND ADOPTED this ____ day of _____, ____ by the following vote;

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Mark Malloy, Chair, Board of Directors
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

Jordan Roberts, Secretary, Board of Directors
PLEASANT VALLEY RECREATION AND PARK DISTRICT

RESOLUTION OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT
ADDING THE FOLLOWING SECTION TO THE PURCHASING POLICY OF THE DISTRICT
TO PROVIDE INFORMAL BIDDING PROCEDURES UNDER THE UNIFORM PUBLIC
CONSTRUCTION COST ACCOUNTING ACT (Section 22000, et seq. of the Public Contract Code)

The Board of Directors of the Pleasant Valley Recreation and Park District do ordain as follows:

Section 1

The “California Uniform Public Construction Cost Accounting Act” section is hereby added to the Pleasant Valley Recreation and Park District Purchasing Policy under PART III as follows:

California Uniform Public Construction Cost Accounting Act

Section 1. Informal Bid Procedures

Public projects, as defined by the Act and in accordance with the limits listed in Section 22032 of the Public Contract Code, may be let to contract by informal procedures as set forth in Section 22032, et seq., of the Public Contract Code.

Section 2. Contractors List

The agency shall comply with the requirements of Public Contract Code Section 22034.

Section 3. Notice Inviting Informal Bids

Where a public project is to be performed which is subject to the provisions of the California Uniform Public Construction Cost Accounting Act, a notice inviting informal bids shall be circulated using one or both of the following alternatives:

1. Notices inviting informal bids may be mailed, faxes, or emailed to all contractors for the category of work to be bid, as shown on the list developed in accordance with Section 2,
2. Notices inviting informal bids may be mailed to all construction trade journals as specified by the California Uniform Construction Cost Accounting Commission in accordance with section 22036 of the Public Contract Code. Additional contractors and/or construction trade journals may be notified at the discretion of the department/agency soliciting bids, provided however:

(1) If the product or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.

Section 4. Award of Contracts

The General Manager is authorized to award informal contracts pursuant to this Section.

SECTION 2

This addition to the Purchasing Policy shall take effect and be in force thirty (30) days from the date of its passage.

PASSED AND ADOPTED this ____ day of _____, ____ by the following vote;

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Mark Malloy, Chair, Board of Directors
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

Jordan Roberts, Secretary, Board of Directors
PLEASANT VALLEY RECREATION AND PARK DISTRICT

POLICY

PURPOSE

This policy shall be known as the Purchasing Policy, effective upon adoption, and may be cited as such. Its purposes are to establish policies and procedures for the purchase of supplies, equipment, and related services at the lowest possible cost commensurate with the quality needed; exercise positive financial control over purchases; review and authorize those items contained within the scope of Public Contract Code § 20815.1 et seq. which are in excess of \$25,000, prior to efforts by District staff to initiate acquisition of such items; and clearly define authority for the purchasing function:

PART I DEFINITIONS

The definitions given in this section shall be used in the interpretation of this Policy unless another meaning for the word is apparent from the context:

- a. "Board" means the District Board of Directors.
- b. "District" means the Pleasant Valley Recreation & Park District.
- c. "Emergency" means circumstances or conditions that pose, an immediate threat to public health, welfare, or safety as determined by the General Manager in which little or no time exists to seek Board action or approval, if otherwise such action or approval were required.
- d. "General Manager" means the Pleasant Valley Recreation & Park District General Manager as designated by the District Board of Directors.
- e. "Impossible" means actual impossibility or extremely and unreasonably difficult or expensive.
- f. "Impractical" means incapable of being adequately or reasonably performed by the bid procedure.
- g. "Incongruous" means not suitable or compatible with the bid procedure.
- h. "Negotiated Procurement" means any contract awarded as a result of negotiations rather than competitive bids.

Public Contracts Code 20815.1 says:

- (a) All contracts for new construction estimated to cost in excess of twenty-five thousand dollars (\$25,000) shall be let to the lowest responsible bidder after competitive bidding
 - (b) All contracts for alterations, maintenance, or repairs estimated to cost in excess of twenty-five thousand dollars (\$25,000) shall be let to the lowest responsible bidder after competitive bidding.
 - (c) All contracts for materials and supplies not related to new construction, alterations, maintenance, or repairs estimated to cost in excess of twenty-five thousand dollars (\$25,000) shall be let to the lowest responsible bidder after competitive bidding.
 - (d) A district may purchase in the open market without calling for bids, materials and supplies estimated to cost less than twenty-five thousand (\$25,000) for use in the work either under contract or by force account.
- i. "Purchase" includes buying or paying in full for an item or service, rental of equipment or lease of equipment.
 - j. "Supplies, equipment, and related services" means all supplies, equipment, and services generally referred to as part of the services and supplies and/or fixed assets series in the District expense accounts, including those expenses related to the maintenance and servicing of District equipment and property.

ADMINISTRATION RULES AND PROCEDURES

The General Manager shall issue and enforce such administrative rules and procedures as required and necessary to carry out the intent and purposes of this Policy. Among these shall be a prohibition against "splitting" orders to avoid established purchasing or contracting requirements.

GENERAL MANAGER

The General Manager shall have authority to:

- a. Purchase or contract for supplies, equipment and related services, projects and other items required by the District in accordance with the purchasing policies set forth in this Policy, and such administrative rules and procedures as shall be issued by the General Manager from time to time;
- b. Negotiate and recommend the execution of contracts for the purchase of supplies, equipment, & related services; and other projects and items as set forth in this Policy;
- c. Act to procure the needed quality in supplies, equipment, related services and other projects and items at the least overall expense to the District;
- d. Endeavor to obtain as full and open competition as reasonable on purchases;

- e. Prepare, update, and implement rules and procedures governing the purchasing of supplies, equipment, and related services and other projects and items for the District;
- f. Keep informed of current developments in the field of purchasing as well as prices, market conditions, and new products;
- g. Prescribe and maintain such records as are reasonably necessary to document compliance with the provisions of this Policy and other administrative rules and regulations;
- h. Maintain records needed for efficient operation of the purchasing function.

PART II AUTHORIZATION TO PURCHASE SUPPLIES, EQUIPMENT AND RELATED SERVICES

AUTHORIZATION BY BOARD OF DIRECTORS

The Board of Directors must specifically authorize the purchase of any supplies, equipment, or related services having an estimated value greater than \$25,000. For those projects and items in excess of \$25,000 and subject to Public Contract Code § 20815.1 et seq., the Board in accordance with Section 501 must first authorize District staff to initiate acquisition as specified in Sections 301 through 304 herein.

SPECIFIC AUTHORIZATION FOR GENERAL MANGER TO PURCHASE

Purchase of any supplies, equipment or related services having an estimated value of \$25,000 or less may be authorized by the General Manager without prior authorization from the Board of Directors. The General Manager shall require that such purchases or contracts be made in conformance with this policy, and the General Manager may further require periodic reports from District employees regarding purchases and contracts made under such authorization.

PURCHASING THRESHOLDS

Purchases up to \$5,000: The authority to award is vested with the Department Manager or General Manager. Comparative pricing is not required but must be used when practical. Prudent judgment must be used at all times. All departments may purchase goods, equipment and services up to \$5,000 without competitive bidding.

Purchases over \$5,000 and up to \$25,000: The authority to award is the General Manager. All departments must endeavor to obtain three (3) written bids.

Purchases over \$25,000.00: The authority to award is vested with the Board of Directors after formal bid process.

SOLE SOURCE PURCHASES

Unique goods, equipment and services that can be obtained from only one vendor, or one distributor authorized to sell in this area, with singular characteristics or performance capabilities or which have specific compatibility components with existing District products are exempt from the competitive bidding requirement and are deemed sole source purchases. Sole source purchases may include proprietary items sold direct from the manufacturer. Proprietary items are those held under exclusive title, trademark or copyright by a private person or company. A proprietary distributorship would also apply.

Specifications which lead to sole source purchases must be avoided whenever possible as they minimize or eliminate competition, unless warranted by the circumstance in the preceding paragraph.

Use of brand names in a specification must be for the purpose of describing the standard of quality, performance, and characteristics the District desires and not be intended to limit or restrict competition and should be followed by the phrase “or equal”.

All sole source purchases must include written documentation supporting the determination of a sole source, signed by the General Manager and the Department Manager.

Purchasing thresholds referenced in the “Purchasing Thresholds” section apply to sole source purchases.

URGENCY PURCHASES

Urgency purchases may be made without competitive bidding when time is of the essence, and must be made only for the following reasons:

- a. To preserve or protect life, health, or property: or
- b. Upon natural disaster: or
- c. To forestall a shutdown of essential public services: or
- d. For reasons determined by the General Manager.

Since urgency purchases do not normally provide the District an opportunity to obtain competitive quotes or properly encumber funds, sound judgement shall be used in keeping such purchases to an absolute minimum.

The Board of Directors delegates authority to the General Manager to authorize urgency purchases. Anytime the total cost exceeds \$25,000 in the aggregate for a single urgency purchase, Board of Directors ratification is required within 30 days.

SELECTION OF CONSULTANTS FOR PROFESSIONAL SERVICES FOR CONTINUING SERVICES

Professional consultants providing auditing, engineering, environmental, landscape architecture or other similar services may be retained on a contractual basis to provide professional services. The Department Manager, with the approval of the General Manager, may contract on a project-by-project or on a retainer basis for additional work/services without going through RFP (Request for Proposal) and selection process. At least every three (3) to five (5) years, these arrangements must be reviewed, and every effort must be made to receive proposals from at least (3) consultants to perform the same services. This is to ensure the District is receiving the best value for, and performance level of, services contracted.

If every effort has been made to obtain (3) three or more bids staff can make a recommendation to the Board of Directors to move forward with the Proposal or Proposals that were submitted that meet the requirements of the District.

ENCUMBRANCE OF FUNDS

Except in cases of emergency, no contract or purchase order shall be issued for supplies, equipment or related services unless there exists an unencumbered appropriation against which the current fiscal year's portion of such purchase is to be charged, or unless authorized by the Board.

PART III - PURCHASE OF SUPPLIES, EQUIPMENT, AND RELATED SERVICES; AND CONTRACTS SUBJECT TO PUBLIC CONTRACT CODE § 20815.1(a) ET SEQ.

FORMAL BIDDING PROCEDURES

Except as otherwise provided in this Policy, the following formal bidding procedures shall apply to purchases of supplies, equipment and related services, and those contracts subject to the provisions of Public Contract Code § 20815.1 et seq., having an estimated value greater than \$25,000. Unless otherwise provided, bidding shall also comply with any applicable requirements of Public Contract Code section 20815.1 et seq.

- a. Notice Inviting Bid. Notices inviting bids shall include 1) a general description of the supplies, equipment, or related services to be purchased or work to be performed; 2) the location where bid blanks and specifications may be secured, 3) the deadline for bid submissions, and 4) the time and place for opening bids. No bids shall be accepted after the bid submission deadline.
 - i. Published Notices. Notices inviting bids shall be published once in a local newspaper of general circulation at least seven (7) days before the date of the bid opening.
 - ii. Bidders List. The General Manager, to the extent possible, shall maintain a list of prospective suppliers offering supplies, equipment, and project and related services for purchase to the District. The General Manager shall solicit sealed bids from responsible prospective suppliers whose names are on the bidders list or who have requested their names to be added thereto, or who are otherwise known by the General Manager to be prospective suppliers.
- b. Bid Opening Procedure. Sealed bids shall be submitted to the General Manager and be identified as bids on the envelope. Such bids shall be opened in public at the time and place stated in the Notice Inviting Bid. A tabulation of all bids received shall be available for public inspection during regular business hours for a period of not less than fifteen (15) calendar days after the bid opening.
- c. Award of Bids. Bids shall be awarded to the lowest responsible and responsive bidder provided that as allowed by law, the Board in its sole discretion may give consideration to factors other than price (for example, product quality and ability to meet District requirements) when such factors are identified in District specifications or are related to availability of merchandise or relevant administrative considerations. In such instances, the Board may award bids to other than the lowest responsible and responsive bidder. In adopting this Policy, it is the intent of the Board that the District not be held to the extent of statutory provisions and judicial interpretations.
- d. Tie Bids. If two (2) or more bids received are for the same total amount or unit price, quality and service being equal, and if, in the Boards discretion, the public interest will not permit the delay of re-advertising for bids, the Board may accept whichever bid it chooses or accept the lowest bid by negotiation with the bidders at the time of its next regularly-scheduled meeting
- e. Rejection of Bids. At its discretion, the Board may reject any and all bids presented and re-advertise for bids. The Board may also waive any and all irregularities in any bid. The Board may also, by four fifths vote, elect to purchase materials or supplies in the open market, or elect to construct the building, structure or improvement by force account, in a manner authorized by Public Contract Code §20815.3.
- f. Bid Protest – Any party that submitted a bid for the Project may file a protest regarding the purchasing decision authorized.

- i. Notice of Decision: After a decision regarding a bid award has been made, the District will post a notice of intended award on the District website. If a bidder is rejected because the bid is found non-responsive or because the bidder is deemed not responsible, the District will give written notice to said bidder of evidence reflecting such decision.
- ii. Time to File Protest: All protests must be submitted to the District's Clerk of the Board by email within five (5) business days from the date on the notice of intended award.
- iii. Form of Protest: All protests must be in writing, state the factual basis for the protest, state the facts relevant to the protest, and all evidentiary support to rebut adverse evidence that it or another bidder was either non-responsive or not responsible. All protests have to be filed in accordance with the instructions contained in the Notice Inviting Bid.
- iv. Protest Review: The Department Manager will review all timely protests and recommend that the General Manager or Board of Directors, either reject the protest and award to the responsible and responsive bidder or accept the protest and award the bid to the next responsible and responsive bidder.
- v. Hearing on Protest: A hearing will be set within a reasonable time to provide a decision before final approval of the selected low bid.
- vi. Appeal of General Manager's Decision to Board of Directors: Such appeals can either be in writing or email and must be filed with the Clerk of the Board within five (5) business days from the date of the General Manager's decision.
- vii. Failure to Timely Appeal: A bidder who fails to file a protest or appeal within the times set forth in this section waives any right to protest the issue further. No appeal of any once the contract with awarded bidder has been issued.

EXEMPTIONS FROM BIDDING:

- a. Legal Services
 - i. Anything related to existing or threatened litigation
 - ii. Anything that protects attorney-client privileged records or discussion
- b. Anything relating to a confidential on-going investigation and other confidential police business
- c. Advertising (airtime/newspaper/magazine ad space, not advertising agencies or design services)
- d. Government printed publications
- e. Subscriptions to publications
- f. Travel payments made directly to hotels, motels, airlines or for other transportation
- g. Insurance and claim settlements

- h. Legal brief printing and transcription
- i. Membership to professional organizations
- j. Credit card payments to a bank
- k. Contracts with other governmental entities
- l. Permit fees
- m. Postage
- n. Real Property purchases, escrow fees and lease payments
- o. Utilities
- p. Voting Materials
- q. Debt Services

INFORMATION TECHNOLOGY PURCHASES

The District recognizes that purchasing information technology on the basis of lowest purchase price alone may not always serve the best interests of the District. Therefore, to ensure hardware requirements and software compatibility, all such purchases must be reviewed by the Administrative Services Manager prior to purchase

COOPERATIVE AGREEMENTS

No provision of this Policy shall be interpreted or construed to prohibit or prevent the District from purchasing supplies, equipment or related services by contracts or arrangements for cooperative purchasing with the State of California, the County of Ventura, or as otherwise authorized by Public Resources Code section 5786.15; provided, however, the contract or arrangement of such purchases shall be approved by the Board if such approval would otherwise be required.

ANNUAL CONTRACTS FOR SUPPLIES, EQUIPMENT, AND RELATED SERVICES

No provision of this Policy shall be interpreted or construed to prohibit or prevent the District from contracting with suppliers on an annual basis to provide supplies, equipment, or related services as needed; provided, however, that normal selection procedures are used in the original supplier selection. A maximum of three annual extensions of such contracts, based on satisfactory performance documented by written evaluation, shall be allowed. Such contracts obligating the District to any payment exceeding \$25,000 per year shall be approved by the Board if such approval would otherwise be required.

CHANGE ORDERS AND AMENDMENTS

The General Manager shall be authorized to approve change orders to purchase orders for supplies, equipment, related services and projects, provided that sufficient funds have been appropriated for such expenditures or have is otherwise been approved by the Board. Unless otherwise approved by the Board, each change order for a purchase order shall not exceed ten percent of the contract and the aggregate total of all change orders for individual purchase orders shall not exceed \$15,000.

AUTHORIZATION OF PROJECTS AND ITEMS IN EXCESS OF \$25,000 SUBJECT TO THE PROVISIONS OF PUBLIC CONTRACT CODE SECTION 20815.1 ET SEQ.

Prior to the District advertising by formal bid, or entering into discussions for negotiated procurement or by other means of acquisition, for new construction, alterations, repairs, materials, or supplies in excess of \$25,000, as such projects or items are defined within the meaning of Public Contract Code section 20815.1 et seq., the Board shall first review and authorize acquisition of such projects or items notwithstanding whether such projects or items are contained in the District's current fiscal year budget.

CREDIT CARD USAGE

- A. Prescribe the internal controls for management of District credit cards.
- B. This portion of the Purchasing Policy applies to all individuals who are authorized to use District credit cards and/or who are responsible for managing credit card accounts and/or paying credit card bills.

Implementation:

Credit cards shall be issued to:

Title of Position	Credit Card Limit	Single Purchase Limit
General Manager	\$10,000	\$4,500
Administrative Services Manager	\$10,000	\$4,500
Park Services Manager	\$10,000	\$4,500
Recreation Services Manager	\$10,000	\$4,500
Parks Supervisor(s)	\$6,000	\$2,000
Recreation Supervisor(s)	\$6,000	\$2,000
Administrative Analyst(s)	\$5,000	\$1,900
Development Analyst	\$5,000	\$1,900
Recreation Coordinator	\$3,000	\$1,800
Park Maintenance Lead Worker(s)	\$3,000	\$1,800
Irrigation Specialist	\$3,000	\$1,800
Marketing Specialist	\$3,000	\$1,800
Recreation Specialist	\$3,000	\$1,800
Mechanic	\$3,000	\$1,800
Board Member	\$2,500	\$2,500

- i. All credit card bills shall be paid timely to avoid late fees and finance charges
- ii. All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal expenses shall be charged on a District credit card. If a transaction involves both personal and District business, the employee shall pay for the transaction personally and request reimbursement by the District of the appropriate portion of the expense.
- iii. All credit card transaction shall have third-party documents (receipts) attached with the Department Manager initials and account number to expense transaction is noted on documents(s).
- iv. Credit card receipts, invoices, reimbursement, and/or documents must be turned into the Finance Division within fourteen (14) days from the closing date on the billing cycle.
- v. All credit card transaction shall be approved by the following:

Position Title Submitting Documentation	Position Title Approving Documentation
General Manager	Administrative Services Manager
Administrative Services Manager	General Manager
Park Services Manager	General Manager
Recreation Services Manager	General Manager
Park Supervisor(s)	Park Services Manager
Recreation Supervisor(s)	Recreation Services Manager

Administrative Analyst(s)	Administrative Services Manager
Development Analyst	General Manager
Recreation Coordinator	Recreation Services Manager
Park Maintenance Lead Worker(s)	Park Services Manager
Irrigation Specialist	Park Services Manager
Marketing Specialist	Recreation Services Manager
Recreation Specialist	Recreation Services Manager
Mechanic	Park Services Manager
Board Member	General Manager

- vi. All records of the District involving credit card use, including receipts, invoices, and request for reimbursement are disclosable public records to be maintained consistently with the District's Records Retention Policy.

Purchasing Policy Update Information

Purchasing Policy Date	Purchasing Policy Resolution Number
11/6/2002	#366
7/13/2005	#393
3/2/2011	#468
6/1/2022	#713