

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

**FINANCE COMMITTEE
AGENDA**

**Wednesday, January 21, 2026
3:00 P.M.**

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. PUBLIC COMMENTS**
- 4. DECEMBER 2025 FINANCIALS**
- 5. PROPOSED MID-YEAR BUDGET ADJUSTMENT**
- 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

	12/31/2025 Balance	12/31/2024 Balance
Restricted Funds		
Debt Service - Restricted	\$ 163,195.75	\$ 156,603.09
457 Pension Trust Restricted	\$ 169,480.90	\$ 162,534.56
Cal CLASS/PW Quimby Fee - Restricted	\$ 3,970,775.15	\$ 4,254,077.61
VC Pool Quimby- Restricted	\$ 2,864,550.28	\$ 2,741,129.66
Park Impact Fees	\$ 2,255,120.73	\$ 2,165,163.26
Total	\$ 9,423,122.81	\$ 9,479,508.18
Semi-Restricted Funds		
Assessment	\$ 1,448,262.18	\$ 1,296,803.75
LAIF - Capital	\$ 1,690,305.64	\$ 1,553,062.74
PacWest/CalCLASS - Capital	\$ 2,127,738.49	\$ 2,040,799.82
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 500,000.00
Contingency - Dry Period	\$ 517,337.09	\$ 467,337.09
Contingency - Computer	\$ 40,000.00	\$ 33,000.00
Contingency - Repair/Oper/Admin	\$ 470,000.00	\$ 420,000.00
Contingency - Compensated Absences	\$ 150,000.00	\$ 125,000.00
Contingency - Vehicle Replacement	\$ 80,000.00	\$ 80,000.00
Total	\$ 7,254,127.40	\$ 6,746,487.40
Unrestricted Funds		
Contingency	\$ 7,150,038.65	\$ 3,029,049.17
General Fund Checking	\$ 411,160.54	\$ 4,653,202.21
Total	\$ 7,561,199.19	\$ 7,682,251.38
Total of all Funds	\$ 24,238,449.40	\$ 23,908,246.96

	1/16/2026 Balance	1/31/2025 Balance
Restricted Funds		
Debt Service - Restricted	\$ 163,195.75	\$ 157,170.59
457 Pension Trust Restricted	\$ 169,480.90	\$ 163,132.54
Cal CLASS/PW Quimby Fee - Restricted	\$ 3,970,775.15	\$ 4,259,623.65
VC Pool Quimby- Restricted	\$ 2,864,550.28	\$ 2,756,709.07
Park Impact Fees	\$ 2,255,120.73	\$ 2,136,993.28
Total	\$ 9,423,122.81	\$ 9,473,629.13
Semi-Restricted Funds		
Assessment	\$ 1,382,509.47	\$ 1,213,693.04
LAIF - Capital	\$ 1,690,305.64	\$ 1,587,644.19
PacWest/CalCLASS - Capital	\$ 2,127,738.49	\$ 2,048,390.87
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 500,000.00
Contingency - Dry Period	\$ 517,337.09	\$ 467,337.09
Contingency - Computer	\$ 40,000.00	\$ 33,000.00
Contingency - Repair/Oper/Admin	\$ 470,000.00	\$ 420,000.00
Contingency - Compensated Absences	\$ 150,000.00	\$ 125,000.00
Contingency - Vehicle Replacement	\$ 80,000.00	\$ 80,000.00
Total	\$ 7,188,374.69	\$ 6,705,549.19
Unrestricted Funds		
Contingency	\$ 7,150,038.65	\$ 7,021,181.92
General Fund Checking	\$ 743,308.42	\$ 723,689.69
Total	\$ 7,893,347.07	\$ 7,744,871.61
Total of all Funds	\$ 24,504,844.57	\$ 23,924,049.93

Pleasant Valley Recreation and Park District
 Monthly AP, Payroll, Wire, Online Payment Report
 December 2025

	Date	Amount	
Accounts Payables:	12/31/2025	\$ 719,923.42	
	Total	\$ 719,923.42	
Payroll (Total Cost):	12/4/2025	\$ 179,655.73	
	12/18/2025	\$ 179,127.91	
	12/31/2025	\$ 160,446.82	
	Total	\$ 519,230.46	
Payroll AP Payments	12/2/2025	\$ 43,256.35	PERS Health Insurance Premium
	12/2/2025	\$ 3,747.57	Guardian
	12/2/2025	\$ 667.20	VSP
	12/2/2025	\$ 2,514.53	Hartford
	12/4/2025	\$ 20,804.67	CALPERS - Ret-PR 12/4/2025
	12/18/2025	\$ 20,592.27	CALPERS- Ret-PR-12/18/2025
	12/31/2025	\$ 20,653.79	CALPERS- Ret-PR-12/31/2025
	Total	\$ 112,236.38	
	Grand Total	\$ 1,351,390.26	

General Ledger
10 - General Fund
December 2025 50.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
5110-5230 Tax Apportionment	\$ 5,078,899.92	\$ 4,723,418.27	\$ 5,105,063.44	\$ 9,236,500.00	\$ 4,131,436.56	55%
5310 - Interest Earnings	\$ 15,331.20	\$ 255,146.66	\$ 189,476.88	\$ 270,000.00	\$ 80,523.12	70%
5505 - Facility Cleaning Fee	\$ -	\$ -	\$ 695.80	\$ -	\$ (695.80)	-
5506 - Park Patrol Citations	\$ 254.96	\$ 2,314.05	\$ 4,541.53	\$ 3,000.00	\$ (1,541.53)	151%
5508 - Bingo - Primary Revenue	\$ -	\$ 9,882.76	\$ -	\$ 3,600.00	\$ 3,600.00	0%
5509 - Excess Bingo Revenue	\$ -	\$ 919.05	\$ -	\$ -	\$ -	-
5510 - Contract Classes-Public Fees	\$ 11,708.47	\$ 124,135.37	\$ 102,612.35	\$ 215,763.00	\$ 113,150.65	48%
5511 - Public Fees	\$ (2,924.25)	\$ 200,816.29	\$ 217,582.10	\$ 337,745.00	\$ 120,162.90	64%
5520 - Public Fees-Entry Fees	\$ 1,705.80	\$ 22,416.00	\$ 14,849.40	\$ 47,240.00	\$ 32,390.60	31%
5525 - Vending Concessions	\$ -	\$ 259.65	\$ 151.19	\$ 1,450.00	\$ 1,298.81	10%
5530 - Rental	\$ 57,160.19	\$ 426,637.51	\$ 365,453.09	\$ 772,640.30	\$ 407,187.21	47%
5535 - Cell Tower Revenue	\$ 10,147.35	\$ 90,395.34	\$ 69,016.84	\$ 171,863.00	\$ 102,846.16	40%
5540 - Parking Fees	\$ 805.77	\$ 18,400.62	\$ 13,063.18	\$ 10,350.00	\$ (2,713.18)	126%
5550 - Dues	\$ -	\$ 125.00	\$ -	\$ -	\$ -	-
5551 - EV Charging Fees	\$ 4,916.18	\$ -	\$ 4,916.18	\$ -	\$ (4,916.18)	-
5555 - Advertising Revenue	\$ 600.00	\$ 3,685.00	\$ 1,455.00	\$ 6,000.00	\$ 4,545.00	24%
5558 - Sponsorships/Donations	\$ 233.17	\$ 6,364.32	\$ 543.51	\$ 10,000.00	\$ 9,456.49	5%
5561 - Special Event	\$ 4,915.00	\$ 30,652.33	\$ 59,777.84	\$ 132,406.00	\$ 72,628.16	45%
5563 - Staffing Cost Recovery	\$ 22,385.50	\$ 36,726.25	\$ 33,111.00	\$ 46,110.00	\$ 12,999.00	72%
5564 - Special Event Permits	\$ 600.00	\$ 1,050.00	\$ 600.00	\$ -	\$ (600.00)	-
5566 - Security Services - Recovery	\$ 1,800.00	\$ 3,295.00	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	50%
5570 - Contributions	\$ 5.00	\$ 857.39	\$ 242.91	\$ -	\$ (242.91)	-
5573 - Grants	\$ 4,672.00	\$ -	\$ 4,672.00	\$ 16,717.00	\$ 12,045.00	28%
5574 - Rebates Recieved	\$ -	\$ 102,572.00	\$ -	\$ -	\$ -	-
5575 - Other Misc Revenue	\$ 2,350.00	\$ 36,160.00	\$ 37,469.50	\$ 42,000.00	\$ 4,530.50	89%
5576 - Restricted Donations	\$ -	\$ 572.64	\$ -	\$ -	\$ -	-
5585 - Incentive Income	\$ 486.74	\$ 1,755.92	\$ 1,136.63	\$ 2,350.00	\$ 1,213.37	48%
5592 - FEMA Grant	\$ -	\$ -	\$ 53,570.09	\$ -	\$ (53,570.09)	-
5600 - Reimbursement - ROPS	\$ -	\$ 141,101.73	\$ 167,072.77	\$ 560,000.00	\$ 392,927.23	30%
Revenue	\$ 5,216,053.00	\$ 6,239,659.15	\$ 6,451,073.23	\$ 11,893,734.30	\$ 5,442,661.07	54%
YTD Comparison			\$ 211,414.08			
1111-Designated Projects Drawdown	\$ -	\$ -	\$ -	\$ -	\$ -	-
Drawdown	\$ -	\$ -	\$ -	\$ -	\$ -	-
YTD Comparison			\$ -			
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	-
6100 - Full Time Salaries	\$ 363,913.49	\$ 1,366,752.10	\$ 1,582,974.97	\$ 3,409,438.44	\$ 1,826,463.47	46%
6101 - Overtime Salaries	\$ 3,412.71	\$ 8,718.37	\$ 10,564.58	\$ 21,500.00	\$ 10,935.42	49%
6105 - Car Allowance	\$ 692.28	\$ 2,769.12	\$ 2,999.88	\$ 6,000.00	\$ 3,000.12	50%
6108 - Cell Phone Allowance	\$ 2,022.00	\$ 7,635.00	\$ 9,360.36	\$ 18,589.00	\$ 9,228.64	50%
6110 - Part-Time Salaries	\$ 27,933.04	\$ 228,944.71	\$ 235,840.79	\$ 610,279.00	\$ 374,438.21	39%
6120 - Retirement	\$ 62,075.17	\$ 240,704.22	\$ 277,660.56	\$ 625,924.00	\$ 348,263.44	44%
6121 - 457 Pension	\$ 87.17	\$ 8,593.14	\$ 6,909.03	\$ 10,000.00	\$ 3,090.97	69%
6125 - Deferred Compensation	\$ 599.19	\$ 2,396.76	\$ 2,577.21	\$ 6,165.00	\$ 3,587.79	42%
6130 - Employee Insurance	\$ 37,820.11	\$ 189,813.39	\$ 199,766.41	\$ 467,432.00	\$ 267,665.59	43%
6131 - Med Ins. - Retirees	\$ -	\$ -	\$ -	\$ 16,683.00	\$ 16,683.00	0%
6140 - Workers Compensation	\$ 22,292.75	\$ 82,990.32	\$ 97,277.73	\$ 206,289.00	\$ 109,011.27	47%
6150 - Unemployment Insurance	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
6170 - PERS Unfunded Liability	\$ -	\$ 515,039.00	\$ 570,318.00	\$ 657,229.00	\$ 86,911.00	87%
Personnel	\$ 520,847.91	\$ 2,654,356.13	\$ 2,996,249.52	\$ 6,065,528.44	\$ 3,069,278.92	49%
YTD Comparison			\$ 341,893.39			
Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-
6210 - Telephone/Internet	\$ 1,372.29	\$ 11,306.17	\$ 10,111.13	\$ 23,860.00	\$ 13,748.87	42%
6220 - IT Services	\$ 4,894.40	\$ 37,061.77	\$ 32,491.19	\$ 67,317.00	\$ 34,825.81	48%
6230 - IT Hardware	\$ -	\$ 5,835.63	\$ 5,168.71	\$ 7,200.00	\$ 2,031.29	72%
6240 - Software Services	\$ 3,210.00	\$ 20,994.53	\$ 20,160.25	\$ 47,110.00	\$ 26,949.75	43%
6310 - Pool Chemicals	\$ 541.39	\$ 3,762.96	\$ 4,287.58	\$ 7,500.00	\$ 3,212.42	57%
6320 - Janitorial Supplies	\$ 6,176.76	\$ 37,037.88	\$ 37,038.43	\$ 73,200.00	\$ 36,161.57	51%
6330 - Kitchen Supplies	\$ -	\$ 43.51	\$ -	\$ 500.00	\$ 500.00	0%
6340 - Food Supplies	\$ 479.65	\$ 1,962.75	\$ 3,294.28	\$ 6,665.00	\$ 3,370.72	49%
6350 - Water Maint & Service	\$ 50.72	\$ 331.20	\$ 355.20	\$ 908.00	\$ 552.80	39%
6360 - Laundry/Wash Service	\$ -	\$ -	\$ 80.00	\$ 1,425.00	\$ 1,345.00	6%
6380 - Medical Supplies	\$ -	\$ -	\$ 63.53	\$ 1,115.00	\$ 1,051.47	6%
6410 - Insurance Liability	\$ -	\$ 424,116.00	\$ 411,735.00	\$ 530,145.00	\$ 118,410.00	78%
6500 - Equipment Maintenance	\$ -	\$ 144.79	\$ 53.57	\$ 2,500.00	\$ 2,446.43	2%
6510 - Fuel	\$ 5,206.08	\$ 28,954.09	\$ 22,548.58	\$ 60,250.00	\$ 37,701.42	37%
6520 - Vehicle Maintenance	\$ 3,099.47	\$ 18,824.61	\$ 14,530.38	\$ 46,620.00	\$ 32,089.62	31%
6610 - Building Repair	\$ 3,694.68	\$ 24,566.63	\$ 29,854.72	\$ 79,779.00	\$ 49,924.28	37%
6620 - HVAC Maintenance/Repairs	\$ 348.98	\$ 3,046.00	\$ 348.98	\$ 9,000.00	\$ 8,651.02	4%
6630 - Playground Maintenance	\$ 1,404.98	\$ 10,869.70	\$ 18,301.54	\$ 35,000.00	\$ 16,698.46	52%
6650 - Deferred Maintenance	\$ -	\$ -	\$ -	\$ 180,000.00	\$ 180,000.00	0%
6710 - Grounds Maintenance	\$ 3,905.22	\$ 53,711.86	\$ 44,506.87	\$ 104,588.00	\$ 60,081.13	43%
6730 - Contracted Pest Control	\$ 1,200.00	\$ 3,000.00	\$ 4,800.00	\$ 7,400.00	\$ 2,600.00	65%
6740 - Rubbish & Refuse	\$ 1,197.33	\$ 39,398.36	\$ 37,124.79	\$ 101,332.00	\$ 64,207.21	37%

6750 - Vandalism/Theft	\$	11.99	\$	-	\$	143.69	\$	1,500.00	\$	1,356.31	10%
6810 - Memberships	\$	-	\$	15,077.94	\$	7,135.00	\$	17,765.00	\$	10,630.00	40%
6910 - Office Supplies	\$	2,032.73	\$	7,763.43	\$	6,359.26	\$	34,595.00	\$	28,235.74	18%
6920 - Postage Expense	\$	439.55	\$	13,297.03	\$	14,917.36	\$	22,650.00	\$	7,732.64	66%
6930 - Advertising Expense	\$	225.00	\$	174.44	\$	225.00	\$	5,200.00	\$	4,975.00	4%
6940 - Printing Charges	\$	598.06	\$	3,884.27	\$	3,681.72	\$	12,797.00	\$	9,115.28	29%
6950 - Bank & Registration Fees	\$	1,227.16	\$	16,423.46	\$	12,646.24	\$	35,920.00	\$	23,273.76	35%
6960 - Approp Redev/Collection Fees	\$	536,195.32	\$	363,247.54	\$	536,260.73	\$	878,392.00	\$	342,131.27	61%
6980 - Minor Furn Fixture & Equip	\$	30.51	\$	2,510.52	\$	2,052.27	\$	9,137.00	\$	7,084.73	22%
7010 - Fingerprint Fees (HR)	\$	58.00	\$	432.00	\$	415.50	\$	3,360.00	\$	2,944.50	12%
7020 - Fire & Safety Insp Fees	\$	-	\$	328.80	\$	-	\$	6,372.00	\$	6,372.00	0%
7030 - Permit & Licensing Fees	\$	-	\$	630.51	\$	2,979.55	\$	8,708.00	\$	5,728.45	34%
7100 - Professional Services	\$	31,093.25	\$	29,972.73	\$	87,274.68	\$	241,705.00	\$	154,430.32	36%
7110 - Legal Services	\$	-	\$	11,387.00	\$	14,857.98	\$	96,000.00	\$	81,142.02	15%
7115 - Typeset and Print Services	\$	10,932.00	\$	10,263.39	\$	21,808.78	\$	38,100.00	\$	16,291.22	57%
7120 - Instructor Services	\$	4,943.10	\$	59,696.19	\$	72,711.99	\$	137,620.00	\$	64,908.01	53%
7125 - PERS Admin Fees	\$	239.21	\$	719.60	\$	870.58	\$	2,200.00	\$	1,329.42	40%
7130 - Audit Services	\$	-	\$	12,050.00	\$	5,750.00	\$	16,825.00	\$	11,075.00	34%
7140 - Medical & Health Srvcs	\$	1,168.00	\$	932.44	\$	4,309.89	\$	11,000.00	\$	6,690.11	39%
7150 - Security Services	\$	816.00	\$	3,693.00	\$	4,541.00	\$	9,217.00	\$	4,676.00	49%
7160 - Entertainment Services	\$	-	\$	-	\$	200.00	\$	3,750.00	\$	3,550.00	5%
7180 - Business Services	\$	3,548.22	\$	89,699.03	\$	85,218.60	\$	185,623.00	\$	100,404.40	46%
7190 - Umpire/Referee Services	\$	-	\$	1,620.00	\$	1,635.00	\$	2,830.00	\$	1,195.00	58%
7210 - Subscriptions	\$	31.29	\$	190.73	\$	539.07	\$	3,130.00	\$	2,590.93	17%
7310 - Rents & Leases - Equip	\$	7,013.44	\$	10,515.67	\$	17,778.95	\$	52,830.00	\$	35,051.05	34%
7320 - Bldg/Field Leases & Rental	\$	-	\$	-	\$	-	\$	60.00	\$	60.00	0%
7410 - Division Supplies	\$	3,241.80	\$	19,501.97	\$	13,210.76	\$	42,770.00	\$	29,559.24	31%
7430 - Bingo Supplies	\$	-	\$	2,290.84	\$	-	\$	-	\$	-	-
7440 - Sporting Goods	\$	-	\$	3,334.33	\$	2,634.78	\$	11,780.00	\$	9,145.22	22%
7450 - Arts and Craft Supplies	\$	-	\$	431.86	\$	84.71	\$	2,025.00	\$	1,940.29	4%
7460 - Training Supplies	\$	-	\$	126.36	\$	-	\$	4,675.00	\$	4,675.00	0%
7500 - Small Tools	\$	641.27	\$	4,903.43	\$	1,757.00	\$	7,000.00	\$	5,243.00	25%
7510 - Safety Supplies	\$	-	\$	2,063.98	\$	897.12	\$	4,950.00	\$	4,052.88	18%
7610 - Uniform Allowance	\$	2,561.59	\$	11,224.27	\$	8,965.02	\$	18,100.00	\$	9,134.98	50%
7620 - Safety Clothing	\$	-	\$	1,799.52	\$	52.97	\$	1,200.00	\$	1,147.03	4%
7710 - Conference&Seminar Staff	\$	564.00	\$	3,122.93	\$	5,104.00	\$	20,307.00	\$	15,203.00	25%
7715 - Conference&Seminar Board	\$	-	\$	-	\$	2,043.99	\$	2,325.00	\$	281.01	88%
7720 - Conference&Seminar Travel Exp	\$	280.26	\$	3,191.73	\$	1,862.57	\$	10,030.00	\$	8,167.43	19%
7725 - Out of Town Travel Board	\$	-	\$	461.32	\$	1,171.35	\$	2,970.00	\$	1,798.65	39%
7730 - Private Vehicle Mileage	\$	18.90	\$	592.67	\$	181.79	\$	1,470.00	\$	1,288.21	12%
7750 - Buses/Excursions	\$	-	\$	4,652.85	\$	6,326.48	\$	10,950.00	\$	4,623.52	58%
7760 - Tuition/Book Reimbursement	\$	-	\$	-	\$	-	\$	4,000.00	\$	4,000.00	0%
7810 - Utilities - Gas	\$	5,071.54	\$	13,841.88	\$	16,233.07	\$	51,525.00	\$	35,291.93	32%
7820 - Utilities - Water	\$	60,282.60	\$	495,823.21	\$	567,009.18	\$	988,248.20	\$	421,239.02	57%
7830 - Utilities - Electric	\$	21,936.38	\$	106,825.13	\$	90,374.93	\$	197,500.00	\$	107,125.07	46%
7840 - Airport Assessment Exp	\$	-	\$	-	\$	-	\$	14,000.00	\$	14,000.00	0%
7910 - Awards and Certificates	\$	588.19	\$	5,024.96	\$	7,543.70	\$	20,690.00	\$	13,146.30	36%
7920 - Meals for Staff Training	\$	73.03	\$	475.51	\$	394.37	\$	3,000.00	\$	2,605.63	13%
7930 - Employee Morale	\$	-	\$	2,804.05	\$	1,337.08	\$	5,500.00	\$	4,162.92	24%
7950 - COP Debt - PV Fields	\$	-	\$	87,637.72	\$	-	\$	-	\$	-	-
7971 - Reserve Computer Fleet	\$	-	\$	7,000.00	\$	-	\$	-	\$	-	-
7973 - Reserve Dry Period	\$	-	\$	50,000.00	\$	-	\$	-	\$	-	-
7975 - Reserve Repair/Oper/Admin	\$	-	\$	50,000.00	\$	-	\$	-	\$	-	-
7976 - Reserve - Compensated Absences	\$	-	\$	25,000.00	\$	-	\$	-	\$	-	-
Services and Supplies	\$	732,644.34	\$	2,281,608.68	\$	2,328,352.44	\$	4,655,715.20	\$	2,327,362.76	50%
YTD Comparison					\$	46,743.76					
Capital	\$	-	\$	-	\$	-	\$	-	\$	-	-
8420 - Equip/Facility Replacement	\$	-	\$	53,459.91	\$	-	\$	-	\$	-	-
8507 - Lokker Playground	\$	-	\$	618,279.44	\$	-	\$	-	\$	-	-
8531 - Bob Kildee Windscreens	\$	-	\$	-	\$	680.00	\$	-	\$	(680.00)	-
Capital	\$	-	\$	671,739.35	\$	680.00	\$	-	\$	(680.00)	-
YTD Comparison					\$	(671,059.35)					
Total Expenses	\$	1,253,492.25	\$	5,607,704.16	\$	5,325,281.96	\$	10,721,243.64	\$	5,395,961.68	50%
YTD Comparison					\$	(282,422.20)					
Total Non-Capital Expenses	\$	1,253,492.25	\$	4,935,964.81	\$	5,324,601.96	\$	10,721,243.64	\$	5,396,641.68	50%
YTD Comparison					\$	388,637.15					
Interfund Transfers Out											
Capital Fund 70 Transfer Out	\$	532,000.00	\$	-	\$	532,000.00	\$	532,000.00	\$	-	100%
Debt Service Fund 15 Transfer Out	\$	799,713.86	\$	-	\$	828,409.50	\$	828,360.00	\$	-	100%
Interfund Transfers Out	\$	1,331,713.86	\$	-	\$	1,360,409.50	\$	1,360,360.00	\$	-	100%
YTD Comparison					\$	1,360,409.50					
Revenue plus Drawdown Total	\$	5,216,053.00	\$	6,239,659.15	\$	6,451,073.23	\$	11,893,734.30	\$	5,442,661.07	54%
Expense plus Transfers Out Total	\$	2,585,206.11	\$	5,607,704.16	\$	6,685,691.46	\$	12,081,603.64	\$	5,395,961.68	55%
YTD Revenue-Expenses			\$	631,954.99	\$	(234,618.23)					
YTD Comparison					\$	(866,573.22)					

General Ledger
15 - Debt Services
December 2025 50.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Interfund Transfers In						
General Fund 10 Transfer	\$ 799,713.86	\$ -	\$ 828,409.50	\$ 828,360.00	\$ -	100%
Assessment Fund 20 Transfer	\$ -	\$ -	\$ 525,000.00	\$ 525,000.00	\$ -	100%
Interfund Transfers In	\$ 799,713.86	\$ -	\$ 1,353,409.50	\$ 1,353,360.00	\$ -	100%
YTD Comparison			\$ 1,353,409.50			
Services and Supplies						
7950 - COP Debt - PV Fields	\$ -	\$ -	\$ 553,695.64	\$ 753,419.00	\$ 199,723.36	73%
7951 - ELPA Energy Services Project	\$ 301,157.60	\$ -	\$ 301,157.60	\$ 599,941.00	\$ 298,783.40	50%
Services and Supplies	\$ 301,157.60	\$ -	\$ 854,853.24	\$ 1,353,360.00	\$ 498,506.76	63%
YTD Comparison			\$ 854,853.24			
Total Expenses	\$ 301,157.60	\$ -	\$ 854,853.24	\$ 1,353,360.00	\$ 498,506.76	63%
YTD Comparison			\$ 854,853.24			
Revenue plus Transfers In Total	\$ 799,713.86	\$ -	\$ 1,353,409.50	\$ 1,353,360.00	\$ -	100%
Expenses Total	\$ 301,157.60	\$ -	\$ 854,853.24	\$ 1,353,360.00	\$ 498,506.76	63%
YTD Revenue-Expenses	\$ -	\$ -	\$ 498,556.26			
YTD Comparison			\$ 498,556.26			

General Ledger
20 - Assessment Fund
December 2025 50.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 2,249.09	\$ 24,270.58	\$ 32,112.20	\$ 25,000.00	\$ (7,112.20)	128%
5500 - Assessment Revenue	\$ 781,237.96	\$ 756,883.70	\$ 783,427.27	\$ 1,393,438.00	\$ 610,010.73	56%
Revenue	\$ 783,487.05	\$ 781,154.28	\$ 815,539.47	\$ 1,418,438.00	\$ 602,898.53	57%
YTD Comparison			\$ 34,385.19			
Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-
6709 - Incidental Costs - Assess	\$ -	\$ 10,567.89	\$ 11,781.64	\$ 19,444.00	\$ 7,662.36	61%
6710 - Grounds Maintenance	\$ -	\$ 6,200.38	\$ 4,737.48	\$ 78,294.00	\$ 73,556.52	6%
6719 - Tree Care	\$ -	\$ 97,374.71	\$ 46,405.00	\$ 120,000.00	\$ 73,595.00	39%
6720 - Contracted LS Services	\$ 39,007.58	\$ 226,903.50	\$ 237,026.06	\$ 603,748.00	\$ 366,721.94	39%
6722 - Park Amenities - Assess	\$ -	\$ 5,887.19	\$ -	\$ 44,000.00	\$ 44,000.00	0%
6750 - Vandalism/Theft	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0%
6960 - Approp Redev/Collection Fees	\$ 1,953.03	\$ 1,892.17	\$ 1,958.50	\$ 10,000.00	\$ 8,041.50	20%
7950 - COP Debt - PV Fields	\$ -	\$ 460,554.69	\$ -	\$ -	\$ -	-
Services and Supplies	\$ 40,960.61	\$ 809,380.53	\$ 301,908.68	\$ 875,556.00	\$ 573,647.32	34%
YTD Comparison			\$ (507,471.85)			
Total Expenses	\$ 40,960.61	\$ 809,380.53	\$ 301,908.68	\$ 875,556.00	\$ 573,647.32	34%
YTD Comparison			\$ (507,471.85)			
Interfund Transfers Out						
Debt Service Fund 15 Transfer Out	\$ -	\$ -	\$ 525,000.00	\$ 525,000.00	\$ -	100%
Interfund Transfers Out	\$ -	\$ -	\$ 525,000.00	\$ 525,000.00	\$ -	100%
YTD Comparison			\$ 525,000.00			
Revenue Total	\$ 783,487.05	\$ 781,154.28	\$ 815,539.47	\$ 1,418,438.00	\$ 602,898.53	57%
Expense plus Transfers Out Total	\$ 40,960.61	\$ 809,380.53	\$ 826,908.68	\$ 1,400,556.00	\$ 573,647.32	59%
YTD Revenue-Expenses-Transfers Out		\$ (28,226.25)	\$ (11,369.21)			
YTD Comparison			\$ 16,857.04			

General Ledger
30 - Park Dedication Fund
December 2025 50.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 11,646.36	\$ 164,247.06	\$ 105,346.07	\$ 160,000.00	\$ 54,653.93	66%
Revenue	\$ 11,646.36	\$ 164,247.06	\$ 105,346.07	\$ 160,000.00	\$ 54,653.93	66%
YTD Comparison			\$ (58,900.99)			
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
8493 - Pickleball Sports Complex	\$ 20,434.40	\$ 15,439.81	\$ 57,030.95	\$ 1,050,000.00	\$ 992,969.05	5%
8504 - Multi-Generation Center	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	0%
8511 - Auditorium/SC ADA Improvements	\$ -	\$ 312,958.35	\$ -	\$ -	\$ -	-
8513 - Community Ctr/Classroom Enhanc	\$ -	\$ -	\$ 31,310.95	\$ 140,000.00	\$ 108,689.05	22%
8529 - Freedom Park ADA Bathroom	\$ 725.00	\$ -	\$ 2,290.91	\$ 400,000.00	\$ 397,709.09	1%
8538 - Dos Caminos Refurbishment	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0%
Capital	\$ 21,159.40	\$ 328,398.16	\$ 90,632.81	\$ 2,690,000.00	\$ 2,599,367.19	3%
YTD Comparison			\$ (237,765.35)			
Total Expenses	\$ 21,159.40	\$ 328,398.16	\$ 90,632.81	\$ 2,690,000.00	\$ 2,599,367.19	3%
YTD Comparison			\$ (237,765.35)			
Revenue Total	\$ 11,646.36	\$ 164,247.06	\$ 105,346.07	\$ 160,000.00	\$ 54,653.93	66%
Expenses Total	\$ 21,159.40	\$ 328,398.16	\$ 90,632.81	\$ 2,690,000.00	\$ 2,599,367.19	3%
YTD Revenue-Expenses		\$ (164,151.10)	\$ 14,713.26			
YTD Comparison			\$ 178,864.36			

Date Received	Amount	Amount Earmarked	Developer	Amount Expended	Balance	Allocation Date
8/8/2016	\$ 2,649,209.00	\$ 3,200,000.00	Comstock/Elacora Mission Oaks	\$ 2,182,921.35	\$ 466,287.65	8/8/2021
8/10/2016	\$ 474,353.00	\$ 629,500.00	KB Homes	\$ 436,624.00	\$ 37,729.00	8/10/2021
3/6/2019	\$ 35,242.00	\$ 70,484.00	Habitat for Humanity	\$ -	\$ 35,242.00	9/17/2024
11/21/2019	\$ 1,264,500.00	\$ 1,500,000.00	Shea Homes	\$ 43,343.32	\$ 1,221,156.68	11/21/2024
7/29/2022	\$ 2,840,447.45	\$ -	Williams Homes	\$ -	\$ 2,840,447.45	7/29/2027
8/5/2022	\$ 347,625.00	\$ -	Somis Ranch Phase 1	\$ -	\$ 347,625.00	8/5/2027
10/20/2022	\$ 278,100.00	\$ -	Somis Ranch Phase 2	\$ -	\$ 278,100.00	10/20/2027
3/15/2023	\$ 313,508.00	\$ -	Barry 60 LP	\$ -	\$ 313,508.00	3/15/2028
	\$ 1,295,229.65	\$ -	Interest Account	\$ -	\$ 1,295,229.65	
Total	\$ 12,386,025.05	\$ 8,392,685.95		\$ 5,550,699.62	\$ 6,835,325.43	

Developer	Project					Quimby Funds				GL Code
	No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Allocation Date	Assigned
FAIRFIELD LLC										
Public Hearing 11/7/2018	1	Freedom	Freedom Baseball Fields- Non- Contract Cost		\$ 504,121.78	\$ 2,250,489.70	\$ 2,250,489.70		1/31/2020	
	2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87		\$ 1,746,367.92	11/7/2018		8459
Public Hearing 7/3/19	3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 647,336.74		\$ 1,334,739.05			8469
Mid-Year Budget Adj 2/5/2020	4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,788.90		\$ 687,402.31			8478
	5		Senior and Community Rec Fac Project		\$ 355,964.21		\$ 636,613.41			8511
	6		Senior and Community Rec Fac Exterior Proj		\$ -		\$ 280,649.20			
	7		Community Center Kitchen Expansion	\$ 250,000.00	\$ 280,649.20		\$ 280,649.20			8480
	8		Community Center Classroom and Auditorium Enhancements				\$ -			
	9		Freedom Park Parking Lot Enhancement				\$ 312,958.35			
	10		Freedom Park Landscape and Walking Path							
	11		Camarillo Grove Nature Center							
				\$ 1,910,000.00	\$ 2,250,489.70		\$ -			
ELACORA MISSION OAKS										
	1	Encanto	Playground Equipment Installation		\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00		8/8/2021	
Budget Allocation 11/5/2020	2	Arneill Rch Pk	Arneill Ranch Park Renovation	\$ 1,500,000.00	\$ 1,496,641.96		\$ 2,459,321.26	11/3/2016		8464
Budget Allocation 7/7/2021	3		Freedom Pickleball Courts	\$ 1,400,000.00	\$ 496,391.65		\$ 962,679.30	11/5/2020		8493
	4		Camarillo Nature Center	\$ 300,000.00	\$ -		\$ 466,287.65			
	5		Freedom Park Landscape and Walking Path		\$ -		\$ 466,287.65			
			Freedom Baseball Fields		\$ -		\$ 466,287.65			
				\$ 3,200,000.00	\$ 2,182,921.35		\$ 466,287.65			
KB HOMES										
Public Hearing 7/5/2018	1	Valle Lindo	Valle Lindo RR/Pavilion*	\$ 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 Pavilion	\$ 65,000.00	\$ 31,537.74		\$ 275,730.92			8447
	4		Community Center Classroom and Auditorium Enhancements		\$ 206,464.18		\$ 244,193.18			8513
	5		Dos Caminos Expansion and ADA		\$ -		\$ 37,729.00			
				\$ 629,500.00	\$ 436,624.00		\$ 37,729.00			
HABITAT FOR HUMANITY										
Public Hearing 3/6/2024	1		Community Center Improvements	\$ 35,242.00	\$ -	\$ 35,242.00	\$ 35,242.00		9/17/2024	
	2		Freedom Pickleball Courts	\$ 35,242.00	\$ -		\$ 35,242.00			
					\$ -		\$ 35,242.00			
				\$ 70,484.00	\$ -		\$ 35,242.00			
SHEA HOMES										
Public Hearing 7/5/2023	1		Multi-Use Gymnasium	\$ 1,000,000.00	\$ -	\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024	8504
	2		Freedom Park ADA Bathroom	\$ 500,000.00	\$ 43,343.32		\$ 1,221,156.68	7/5/2023		8529
	3		Freedom Park Improvements		\$ -		\$ 1,221,156.68	11/4/2024		
	4		Community Center Improvements		\$ -		\$ 1,221,156.68	11/4/2024		
	5				\$ -		\$ 1,221,156.68			
				\$ 1,500,000.00	\$ 43,343.32		\$ 1,221,156.68			
Williams Homes										
						\$ 2,840,447.45	\$ 2,840,447.45		7/29/2027	
						\$ 2,840,447.45	\$ 2,840,447.45			
Somis Ranch Phase 1										
						\$ 347,625.00	\$ 347,625.00		8/5/2027	
						\$ 347,625.00	\$ 347,625.00			
Somis Ranch Phase 2										
						\$ 278,100.00	\$ 278,100.00		10/20/2027	
						\$ 278,100.00	\$ 278,100.00			
Barry 60 LP										
						\$ 313,508.00	\$ 313,508.00		3/15/2028	
						\$ 313,508.00	\$ 313,508.00			
Interest										
						\$ 1,295,229.65	\$ 1,295,229.65			
						\$ 1,295,229.65	\$ 1,295,229.65			
Grand Total				\$ 8,052,196.25	\$ 5,550,699.62	\$ 12,386,025.05	\$ 6,835,325.43			

General Ledger
40 - Park Impact Fees Fund
December 2025 50.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 7,384.39	\$ 55,306.65	\$ 46,622.64	\$ 60,000.00	\$ 13,377.36	78%
5450 - Park Impact Fees	\$ -	\$ 20,019.22	\$ 24,557.96	\$ -	\$ (24,557.96)	-
Revenue	\$ 7,384.39	\$ 75,325.87	\$ 71,180.60	\$ 60,000.00	\$ (11,180.60)	119%
YTD Comparison			\$ (4,145.27)			
Services and Supplies						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
6951 - Administrative Fee	\$ -	\$ 36,286.38	\$ -	\$ 1,130.00	\$ 1,130.00	0%
Services and Supplies	\$ -	\$ 36,286.38	\$ -	\$ 1,130.00	\$ 1,130.00	0%
YTD Comparison			\$ (36,286.38)			
Total Expenses	\$ -	\$ 36,286.38	\$ -	\$ 1,130.00	\$ 1,130.00	0%
YTD Comparison			\$ (36,286.38)			
Revenue Total	\$ 7,384.39	\$ 75,325.87	\$ 71,180.60	\$ 60,000.00	\$ (11,180.60)	119%
Expenses Total	\$ -	\$ 36,286.38	\$ -	\$ 1,130.00	\$ 1,130.00	0%
YTD Revenue-Expenses		\$ 39,039.49	\$ 71,180.60			
YTD Comparison			\$ 32,141.11			

Pleasant Valley Recreation and Park District
Park Impact Fee's Collected
December 2025

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
FY 2022 Total Received	\$ 172,347.20		
FY 2022 Interest Earned	\$ 11.90		
PVRPD Administrative Fee	\$ (3,446.94)		
City Administrative Fee	\$ (3,446.94)		

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.
FY 2023 Total Received	\$ 41,126.12		
FY 2023 Interest Earned	\$ 5,998.78		
PVRPD Administrative Fee	\$ (981.42)		
City Administrative Fee	\$ (981.42)		

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
3/5/2024	\$ 660.00	Mahdi Rezvan	Arneill Pharmacy
3/18/2024	\$ 18,577.89	Robert Goetsch	IPD-405
3/26/2024	\$ 21,706.91	Charles Sandlin	Gleson/Dawson Self Storage
FY 2024 Total Received	\$ 1,814,318.80		
FY 2024 Interest Earned	\$ 93,232.69		
PVRPD Administrative Fee	\$ (36,286.37)		
City Administrative Fee	\$ (36,286.38)		

FY2025

Date Received	Amount	Applicant	Project
7/19/2024	\$ 8,159.33	Connor Christ	PR-1061
7/19/2024	\$ 8,159.33	Travis Rodriguez	PR-1062
7/19/2024	\$ 8,159.33	Connor Christ	PR-1063
10/28/2024	\$ 80.36	Rick Morga	IPD-258TI
11/25/2024	\$ 3,405.87	Texas Roadhouse	CPD-256
2/14/2025	\$ 8,159.33	Don Gordon	PR-1065
FY 2025 Total Received	\$ 36,123.55		
FY 2025 Interest Earned	\$ 102,210.56		

FY2026

Date Received	Amount	Applicant	Project
7/1/2025	\$ 9,513.80	Sean Trujillo	HTE 24-304
9/2/2025	\$ 8,955.84	GT Camarillo Owners,LLC	IPD-413
10/3/2025	\$ 6,088.32	Sarah Bertis	CostCo Fuel

YTD Received	\$ 24,557.96
YTD Interest Earned	\$ 46,622.64
Balance as of 11/31/2025	\$ 2,255,120.73
Interest Balance as of 11/31/2025	\$ 248,076.57

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

- FY2032 (w/in 180D)
- FY2037 (w/in 180D)
- FY2042 (w/in 180D)

General Ledger
70 - Capital Projects Fund
December 2025 50.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 6,477.89	\$ -	\$ 42,585.19	\$ -	\$ (42,585.19)	-
Revenue	\$ 6,477.89	\$ -	\$ 42,585.19	\$ -	\$ (42,585.19)	-
YTD Comparison			\$ 42,585.19			
Interfund Transfers In						
General Fund 10 Transfer In	\$ 532,000.00	\$ -	\$ 532,000.00	\$ 532,000.00	\$ -	100%
Interfund Transfers In	\$ 532,000.00	\$ -	\$ 532,000.00	\$ 532,000.00	\$ -	100%
YTD Comparison			\$ 532,000.00			
Capital						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
8420 - Equip/Facility Replacement	\$ -	\$ -	\$ 56,562.93	\$ 57,000.00	\$ 437.07	99%
8517 - Community Center Alarm	\$ -	\$ -	\$ 23.50	\$ -	\$ (23.50)	-
8518 - Bob Kildee Parking Lot	\$ 940.00	\$ -	\$ 1,526.95	\$ -	\$ (1,526.95)	-
8519 - Cam Grove Parking Lot	\$ -	\$ -	\$ 1,985.43	\$ -	\$ (1,985.43)	-
8521 - Dos Caminos Parking Lot	\$ -	\$ -	\$ 1,056.95	\$ -	\$ (1,056.95)	-
8532 - Carmenita Playground Replaceme	\$ -	\$ -	\$ 527.44	\$ 250,000.00	\$ 249,472.56	0%
8533 - PVAC Window Wall Motors	\$ -	\$ -	\$ 3,250.00	\$ 45,000.00	\$ 41,750.00	7%
8534 - Freedom Center Refurbishment	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0%
8535 - Lokker Park B-Ball Court Resur	\$ -	\$ -	\$ 12,533.50	\$ 20,000.00	\$ 7,466.50	63%
8536 - Springville Tennis Court Resur	\$ -	\$ -	\$ 34,506.49	\$ 40,000.00	\$ 5,493.51	86%
8537 - Springville Upper P-Lot Resurf	\$ -	\$ -	\$ 22,542.00	\$ 20,000.00	\$ (2,542.00)	113%
Capital	\$ 940.00	\$ -	\$ 134,515.19	\$ 532,000.00	\$ 397,484.81	25%
YTD Comparison			\$ 134,515.19			
Total Expenses	\$ 940.00	\$ -	\$ 134,515.19	\$ 532,000.00	\$ 397,484.81	25%
YTD Comparison			\$ 134,515.19			
Revenue plus Transfers In Total	\$ 538,477.89	\$ -	\$ 574,585.19	\$ 532,000.00	\$ (42,585.19)	108%
Expenses Total	\$ 940.00	\$ -	\$ 134,515.19	\$ 532,000.00	\$ 397,484.81	25%
YTD Revenue-Expenses	\$ -	\$ -	\$ 440,070.00			
YTD Comparison			\$ 440,070.00			

Investment Rate Report
December 2025

California CLASS

Investment Name	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
California CLASS	5.42%	5.41%	5.26%	5.00%	4.83%	4.63%	4.42%	4.41%	4.39%
	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
California CLASS	4.39%	4.35%	4.34%	4.34%	4.32%	4.27%	4.19%	4.04%	3.88%

- Rates are determined at the end of the month

Ventura County Pool

Investment Name	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
Ventura County Pool	4.51%	4.52%	4.60%	4.47%	4.58%	4.51%	4.46%	4.58%	4.38%
	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
Ventura County Pool	4.34%	4.28%	4.31%	4.23%	4.21%	4.23%	4.18%	4.17%	4.01%

Local Agency Investment Fund (LAIF)

Investment Name	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
Local Agency Investment Fund (LAIF)	4.52%	4.58%	4.58%	4.52%	4.48%	4.43%	4.37%	4.33%	4.31%
	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
Local Agency Investment Fund (LAIF)	4.28%	4.27%	4.27%	4.26%	4.25%	4.21%	4.15%	4.10%	4.03%

Banc of California

Investment Name	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
Banc of California	0.33%	0.33%	0.33%	0.31%	0.30%	0.30%	0.30%	0.30%	0.30%
	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
Banc of California	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%

Proposed Budget Adjustments
10 - General Fund

One Year Prior is Full Year

Account-Description	One Year Prior Actual	Original Budget	Mid-Year Budget Adj.	Mid-Year Budget	Year to Date	% of New Budget Used
Revenue						
5110-5230 Tax Apportionment	\$ 9,295,825.24	\$ 9,236,500.00	\$ -	\$ 9,236,500.00	\$ 5,111,816.52	55%
5310 - Interest Earnings	\$ 538,699.26	\$ 270,000.00	\$ 50,000.00	\$ 320,000.00	\$ 189,476.88	59%
5505 - Facility Cleaning Fee	\$ -	\$ -	\$ -	\$ -	\$ 695.80	-
5506 - Park Patrol Citations	\$ 5,290.26	\$ 3,000.00	\$ 2,000.00	\$ 5,000.00	\$ 4,541.53	91%
5508 - Bingo - Primary Revenue	\$ 9,882.76	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	0%
5509 - Excess Bingo Revenue	\$ 919.05	\$ -	\$ -	\$ -	\$ -	-
5510 - Contract Classes-Public Fees	\$ 234,989.73	\$ 215,763.00	\$ -	\$ 215,763.00	\$ 109,697.49	51%
5511 - Public Fees	\$ 323,738.81	\$ 337,745.00	\$ -	\$ 337,745.00	\$ 217,521.60	64%
5520 - Public Fees-Entry Fees	\$ 36,725.20	\$ 47,240.00	\$ -	\$ 47,240.00	\$ 15,686.00	33%
5525 - Vending Concessions	\$ 259.65	\$ 1,450.00	\$ -	\$ 1,450.00	\$ 151.19	10%
5530 - Rental	\$ 823,164.42	\$ 772,640.30	\$ -	\$ 772,640.30	\$ 399,266.59	52%
5535 - Cell Tower Revenue	\$ 177,733.11	\$ 171,863.00	\$ -	\$ 171,863.00	\$ 79,164.19	46%
5540 - Parking Fees	\$ 33,946.48	\$ 10,350.00	\$ 12,650.00	\$ 23,000.00	\$ 16,657.04	72%
5550 - Dues	\$ 125.00	\$ -	\$ -	\$ -	\$ -	-
5551 - EV Charging Fees	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 5,782.85	48%
5555 - Advertising Revenue	\$ 8,725.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 1,455.00	24%
5558 - Sponsorships/Donations	\$ 14,270.51	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 543.51	5%
5561 - Special Event	\$ 81,337.71	\$ 132,406.00	\$ -	\$ 132,406.00	\$ 59,627.84	45%
5563 - Staffing Cost Recovery	\$ 68,347.75	\$ 46,110.00	\$ -	\$ 46,110.00	\$ 32,697.00	71%
5564 - Special Event Permits	\$ 1,700.00	\$ -	\$ -	\$ -	\$ 600.00	-
5566 - Security Services - Recovery	\$ 6,745.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 4,000.00	50%
5570 - Contributions	\$ 8,461.03	\$ -	\$ -	\$ -	\$ 252.91	-
5573 - Grants	\$ 37,330.00	\$ 16,717.00	\$ -	\$ 16,717.00	\$ 4,672.00	28%
5574 - Rebates Received	\$ 102,572.00	\$ -	\$ -	\$ -	\$ -	-
5575 - Other Misc Revenue	\$ 104,744.06	\$ 42,000.00	\$ -	\$ 42,000.00	\$ 38,069.50	91%
5576 - Restricted Donations	\$ 19,172.64	\$ -	\$ -	\$ -	\$ -	-
5585 - Incentive Income	\$ 2,711.75	\$ 2,350.00	\$ -	\$ 2,350.00	\$ 1,136.63	48%
5592 - FEMA Grant	\$ -	\$ -	\$ -	\$ -	\$ 53,570.09	-
5600 - Reimbursement - ROPS	\$ 561,451.71	\$ 560,000.00	\$ 54,774.00	\$ 614,774.00	\$ 614,773.82	100%
Revenue	\$ 12,498,868.13	\$ 11,893,734.30	\$ 131,424.00	\$ 12,025,158.30	\$ 6,961,855.98	58%
1111-Designated Projects Drawdown	\$ -	\$ 198,000.00	\$ -	\$ 198,000.00	\$ -	0%
Personnel			\$ -	\$ -		
6100 - Full Time Salaries	\$ 3,050,951.65	\$ 3,409,438.44	\$ -	\$ 3,409,438.44	\$ 1,705,141.08	50%
6101 - Overtime Salaries	\$ 21,456.16	\$ 21,500.00	\$ -	\$ 21,500.00	\$ 11,053.11	51%
6105 - Car Allowance	\$ 5,999.76	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 3,230.64	54%
6108 - Cell Phone Allowance	\$ 17,087.00	\$ 18,589.00	\$ -	\$ 18,589.00	\$ 10,084.36	54%
6110 - Part-Time Salaries	\$ 436,406.70	\$ 610,279.00	\$ -	\$ 610,279.00	\$ 243,479.63	40%
6120 - Retirement	\$ 534,092.56	\$ 625,924.00	\$ -	\$ 625,924.00	\$ 298,619.88	48%
6121 - 457 Pension	\$ 9,116.16	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 6,996.20	70%
6125 - Deferred Compensation	\$ 5,212.26	\$ 6,165.00	\$ -	\$ 6,165.00	\$ 2,776.94	45%
6130 - Employee Insurance	\$ 438,730.05	\$ 467,432.00	\$ -	\$ 467,432.00	\$ 219,021.78	47%
6131 - Med Ins. - Retirees	\$ -	\$ 16,683.00	\$ -	\$ 16,683.00	\$ -	0%
6140 - Workers Compensation	\$ 184,572.34	\$ 206,289.00	\$ -	\$ 206,289.00	\$ 104,809.53	51%
6150 - Unemployment Insurance	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	0%
6170 - PERS Unfunded Liability	\$ 915,039.00	\$ 657,229.00	\$ -	\$ 657,229.00	\$ 570,318.00	87%
Personnel	\$ 5,618,663.64	\$ 6,065,528.44	\$ -	\$ 6,065,528.44	\$ 3,175,531.15	52%
Services and Supplies			\$ -	\$ -		
6210 - Telephone/Internet	\$ 24,687.73	\$ 23,860.00	\$ -	\$ 23,860.00	\$ 10,111.13	42%
6220 - IT Services	\$ 75,318.95	\$ 67,317.00	\$ -	\$ 67,317.00	\$ 32,491.19	48%
6230 - IT Hardware	\$ 5,913.24	\$ 7,200.00	\$ -	\$ 7,200.00	\$ 5,168.71	72%
6240 - Software Services	\$ 45,057.43	\$ 47,110.00	\$ -	\$ 47,110.00	\$ 23,042.25	49%
6310 - Pool Chemicals	\$ 6,456.50	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 4,287.58	57%
6320 - Janitorial Supplies	\$ 69,332.23	\$ 73,200.00	\$ -	\$ 73,200.00	\$ 37,208.54	51%
6330 - Kitchen Supplies	\$ 415.49	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
6340 - Food Supplies	\$ 7,840.99	\$ 6,665.00	\$ -	\$ 6,665.00	\$ 3,294.28	49%
6350 - Water Maint & Service	\$ 689.22	\$ 908.00	\$ -	\$ 908.00	\$ 355.20	39%
6360 - Laundry/Wash Service	\$ 442.00	\$ 1,425.00	\$ -	\$ 1,425.00	\$ 80.00	6%
6380 - Medical Supplies	\$ 168.43	\$ 1,115.00	\$ -	\$ 1,115.00	\$ 63.53	6%
6410 - Insurance Liability	\$ 424,116.00	\$ 530,145.00	\$ -	\$ 530,145.00	\$ 411,735.00	78%
6500 - Equipment Maintenance	\$ 1,875.02	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 53.57	2%
6510 - Fuel	\$ 68,390.61	\$ 60,250.00	\$ -	\$ 60,250.00	\$ 28,038.78	47%
6520 - Vehicle Maintenance	\$ 45,758.11	\$ 46,620.00	\$ -	\$ 46,620.00	\$ 14,530.38	31%
6610 - Building Repair	\$ 81,444.51	\$ 79,779.00	\$ -	\$ 79,779.00	\$ 32,176.85	40%
6620 - HVAC Maintenance/Repairs	\$ 9,242.19	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 348.98	4%
6630 - Playground Maintenance	\$ 38,434.17	\$ 35,000.00	\$ -	\$ 35,000.00	\$ 19,264.73	55%
6650 - Deferred Maintenance	\$ 30,201.05	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	0%
6710 - Grounds Maintenance	\$ 98,165.75	\$ 104,588.00	\$ -	\$ 104,588.00	\$ 44,506.87	43%
6730 - Contracted Pest Control	\$ 10,200.00	\$ 7,400.00	\$ -	\$ 7,400.00	\$ 6,000.00	81%
6740 - Rubbish & Refuse	\$ 91,863.48	\$ 101,332.00	\$ -	\$ 101,332.00	\$ 37,124.79	37%
6750 - Vandalism/Theft	\$ 459.70	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 143.69	10%
6810 - Memberships	\$ 15,077.94	\$ 17,765.00	\$ -	\$ 17,765.00	\$ 7,135.00	40%
6910 - Office Supplies	\$ 19,891.79	\$ 34,595.00	\$ -	\$ 34,595.00	\$ 6,445.54	19%
6920 - Postage Expense	\$ 21,695.02	\$ 22,650.00	\$ -	\$ 22,650.00	\$ 14,917.36	66%
6930 - Advertising Expense	\$ 4,141.26	\$ 5,200.00	\$ -	\$ 5,200.00	\$ 225.00	4%
6940 - Printing Charges	\$ 7,323.41	\$ 12,797.00	\$ -	\$ 12,797.00	\$ 3,681.72	29%
6950 - Bank & Registration Fees	\$ 42,764.86	\$ 35,920.00	\$ -	\$ 35,920.00	\$ 15,696.18	44%

Account-Description	One Year Prior Actual	Original Budget	Mid-Year Budget Adj.	Mid-Year Budget	Year to Date	% of New Budget Used
6960 - Approp Redevel/Collection Fees	\$ 949,008.94	\$ 878,392.00	\$ 121,608.00	\$ 1,000,000.00	\$ 536,407.50	54%
6980 - Minor Furn Fixture & Equip	\$ 10,039.94	\$ 9,137.00		\$ 9,137.00	\$ 2,052.27	22%
7010 - Fingerprint Fees (HR)	\$ 1,518.50	\$ 3,360.00		\$ 3,360.00	\$ 415.50	12%
7020 - Fire & Safety Insp Fees	\$ 6,339.20	\$ 6,372.00		\$ 6,372.00	\$ -	0%
7030 - Permit & Licensing Fees	\$ 6,734.73	\$ 8,708.00		\$ 8,708.00	\$ 2,979.55	34%
7100 - Professional Services	\$ 73,086.17	\$ 241,705.00		\$ 241,705.00	\$ 97,436.61	40%
7110 - Legal Services	\$ 39,541.76	\$ 96,000.00		\$ 96,000.00	\$ 17,388.48	18%
7115 - Typeset and Print Services	\$ 33,235.39	\$ 38,100.00		\$ 38,100.00	\$ 21,808.78	57%
7120 - Instructor Services	\$ 134,012.64	\$ 137,620.00		\$ 137,620.00	\$ 84,703.20	62%
7125 - PERS Admin Fees	\$ 1,606.36	\$ 2,200.00		\$ 2,200.00	\$ 912.43	41%
7130 - Audit Services	\$ 17,100.00	\$ 16,825.00		\$ 16,825.00	\$ 5,750.00	34%
7140 - Medical & Health Svcs	\$ 2,204.49	\$ 11,000.00		\$ 11,000.00	\$ 4,309.89	39%
7150 - Security Services	\$ 9,300.00	\$ 9,217.00		\$ 9,217.00	\$ 4,779.00	52%
7160 - Entertainment Services	\$ 681.90	\$ 3,750.00		\$ 3,750.00	\$ 200.00	5%
7180 - Business Services	\$ 161,547.50	\$ 185,623.00		\$ 185,623.00	\$ 90,874.10	49%
7190 - Umpire/Referee Services	\$ 2,620.00	\$ 2,830.00		\$ 2,830.00	\$ 1,635.00	58%
7210 - Subscriptions	\$ 1,109.29	\$ 3,130.00		\$ 3,130.00	\$ 539.07	17%
7310 - Rents & Leases - Equip	\$ 23,883.24	\$ 52,830.00		\$ 52,830.00	\$ 19,003.04	36%
7320 - Bldg/Field Leases & Rental	\$ 9,534.12	\$ 60.00		\$ 60.00	\$ -	0%
7410 - Division Supplies	\$ 41,712.43	\$ 42,770.00		\$ 42,770.00	\$ 13,210.76	31%
7430 - Bingo Supplies	\$ 4,510.40	\$ -		\$ -	\$ -	-
7440 - Sporting Goods	\$ 7,270.13	\$ 11,780.00		\$ 11,780.00	\$ 2,634.78	22%
7450 - Arts and Craft Supplies	\$ 1,269.17	\$ 2,025.00		\$ 2,025.00	\$ 84.71	4%
7460 - Training Supplies	\$ 2,507.68	\$ 4,675.00		\$ 4,675.00	\$ -	0%
7500 - Small Tools	\$ 6,691.55	\$ 7,000.00		\$ 7,000.00	\$ 1,757.00	25%
7510 - Safety Supplies	\$ 4,184.09	\$ 4,950.00		\$ 4,950.00	\$ 897.12	18%
7610 - Uniform Allowance	\$ 17,846.67	\$ 18,100.00		\$ 18,100.00	\$ 10,030.25	55%
7620 - Safety Clothing	\$ 4,406.48	\$ 1,200.00		\$ 1,200.00	\$ 52.97	4%
7710 - Conference&Seminar Staff	\$ 11,153.14	\$ 20,307.00		\$ 20,307.00	\$ 5,104.00	25%
7715 - Conference&Seminar Board	\$ -	\$ 2,325.00		\$ 2,325.00	\$ 2,043.99	88%
7720 - Conference&Seminar Travel Exp	\$ 4,324.47	\$ 10,030.00		\$ 10,030.00	\$ 1,862.57	19%
7725 - Out of Town Travel Board	\$ 1,916.77	\$ 2,970.00		\$ 2,970.00	\$ 1,171.35	39%
7730 - Private Vehicle Mileage	\$ 636.63	\$ 1,470.00		\$ 1,470.00	\$ 181.79	12%
7750 - Buses/Excursions	\$ 5,415.91	\$ 10,950.00		\$ 10,950.00	\$ 6,326.48	58%
7760 - Tuition/Book Reimbursement	\$ -	\$ 4,000.00		\$ 4,000.00	\$ -	0%
7810 - Utilities - Gas	\$ 48,982.66	\$ 51,525.00		\$ 51,525.00	\$ 21,953.04	43%
7820 - Utilities - Water	\$ 929,044.40	\$ 988,248.20		\$ 988,248.20	\$ 583,741.13	59%
7830 - Utilities - Electric	\$ 213,655.86	\$ 197,500.00		\$ 197,500.00	\$ 90,374.93	46%
7840 - Airport Assessment Exp	\$ 928.00	\$ 14,000.00		\$ 14,000.00	\$ -	0%
7910 - Awards and Certificates	\$ 7,638.57	\$ 20,690.00		\$ 20,690.00	\$ 7,543.70	36%
7920 - Meals for Staff Training	\$ 2,518.70	\$ 3,000.00		\$ 3,000.00	\$ 394.37	13%
7930 - Employee Morale	\$ 4,752.17	\$ 5,500.00		\$ 5,500.00	\$ 1,337.08	24%
7950 - COP Debt - PV Fields	\$ 291,872.42	\$ -		\$ -	\$ -	-
Services and Supplies	\$ 4,343,709.55	\$ 4,655,715.20	\$ 121,608.00	\$ 4,777,323.20	\$ 2,400,023.29	50%
Capital			\$ -	\$ -		
8420 - Equip/Facility Replacement	\$ 53,459.91	\$ -		\$ -	\$ -	-
8507 - Lokker Playground	\$ 626,601.11	\$ -		\$ -	\$ -	-
8518 - Bob Kildee Parking Lot	\$ 12,021.56	\$ -		\$ -	\$ -	-
8519 - Cam Grove Parking Lot	\$ 12,000.00	\$ -		\$ -	\$ -	-
8520 - Cam Grove BBQ	\$ 35,100.00	\$ -		\$ -	\$ -	-
8521 - Dos Caminos Parking Lot	\$ 4,400.00	\$ -		\$ -	\$ -	-
8522 - Mel Vincent Parking Lot	\$ 27,000.00	\$ -		\$ -	\$ -	-
8523 - Pitts Ranch Tennis Court Resur	\$ 25,750.00	\$ -		\$ -	\$ -	-
8524 - Pitts Ranch Parking Lot	\$ 25,000.00	\$ -		\$ -	\$ -	-
8525 - Calleguas Playground	\$ 124,354.51	\$ -		\$ -	\$ -	-
8526 - PV Parking Lot	\$ 125,114.84	\$ -		\$ -	\$ -	-
8527 - PV Field VFD Replacement	\$ 40,226.48	\$ -		\$ -	\$ -	-
8528 - Springville Iron Fence Replace	\$ 82,000.00	\$ -		\$ -	\$ -	-
8530 - Quito Playground	\$ 184,794.58	\$ -		\$ -	\$ -	-
8531 - Bob Kildee Windscreens	\$ 12,920.00	\$ -	\$ 680.00	\$ 680.00	\$ 680.00	100%
Capital	\$ 1,390,742.99	\$ -	\$ 680.00	\$ 680.00	\$ 680.00	100%
Total Expenses	\$ 11,353,116.18	\$ 10,721,243.64	\$ 122,288.00	\$ 10,843,531.64	\$ 5,576,234.44	51%
Interfund Transfers Out						
Capital Fund 70 Transfer Out	\$ -	\$ 532,000.00	\$ -	\$ 532,000.00	\$ 532,000.00	100%
Debt Service Fund 15 Transfer Out	\$ -	\$ 828,360.00	\$ -	\$ 828,360.00	\$ 828,409.50	1.00
Interfund Transfers Out	\$ -	\$ 1,360,360.00	\$ -	\$ 1,360,360.00	\$ 1,360,409.50	1.00
Revenue plus Drawdown Total	\$ 12,498,868.13	\$ 12,091,734.30	\$ 131,424.00	\$ 12,223,158.30	\$ 6,961,855.98	57%
Expense plus Transfers Out Total	\$ 11,353,116.18	\$ 12,081,603.64	\$ 122,288.00	\$ 12,203,891.64	\$ 5,576,234.44	46%
Revenue plus Drawdown over Expenses plus Tranfers		\$ 10,130.66		\$ 19,266.66		
Total Revenue Plus Drawdowns	\$ 12,223,158.30					
Total Expenses Plus Transfers Out	\$ 12,203,891.64					
Revenue plus Drawdown over Expenses plus Tranfers	\$ 19,266.66					

Proposed Budget Adjustments
70 - Capital Projects Fund

One Year Prior is Full Year

Account-Description	One Year Prior Actual	Original Budget	Mid-Year Budget Adj.	Mid-Year Budget	Year to Date	% of New Budget Used
Revenue						
5310 - Interest Earnings	\$ -	\$ -	\$ 78,000.00	\$ 78,000.00	\$ 42,585.19	55%
Revenue	\$ -	\$ -	\$ 78,000.00	\$ 78,000.00	\$ 42,585.19	55%
Interfund Transfers In						
General Fund 10 Transfer In	\$ -	\$ 532,000.00	\$ -	\$ 532,000.00	\$ 532,000.00	100%
Interfund Transfers In						
1111-Designated Projects Drawdown	\$ -	\$ -	\$ -	\$ 409,615.00	\$ -	0%
Capital						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
8420 - Equip/Facility Replacement	\$ -	\$ 57,000.00	\$ -	\$ 57,000.00	\$ 56,562.93	99%
8517 - Community Center Alarm	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	\$ 23.50	0%
8518 - Bob Kildee Parking Lot	\$ -	\$ -	\$ 125,000.00	\$ 125,000.00	\$ 1,526.95	1%
8519 - Cam Grove Parking Lot	\$ -	\$ -	\$ 89,615.00	\$ 89,615.00	\$ 1,985.43	2%
8521 - Dos Caminos Parking Lot	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 1,056.95	1%
8532 - Carmenita Playground Replaceme	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ 527.44	0%
8533 - PVAC Window Wall Motors	\$ -	\$ 45,000.00	\$ -	\$ 45,000.00	\$ 3,250.00	7%
8534 - Freedom Center Refurbishment	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	0%
8535 - Lokker Park B-Ball Court Resur	\$ -	\$ 20,000.00	\$ (7,467.00)	\$ 12,533.00	\$ 12,533.50	100%
8536 - Springville Tennis Court Resur	\$ -	\$ 40,000.00	\$ (5,494.00)	\$ 34,506.00	\$ 34,506.49	100%
8537 - Springville Upper P-Lot Resurf	\$ -	\$ 20,000.00	\$ 2,542.00	\$ 22,542.00	\$ 22,542.00	100%
Capital	\$ -	\$ 532,000.00	\$ 399,196.00	\$ 931,196.00	\$ 134,515.19	14%
Total Expenses	\$ -	\$ 532,000.00	\$ 399,196.00	\$ 931,196.00	\$ 134,515.19	14%
Revenue plus Transfers In plus Drawdown Total	\$ -	\$ 532,000.00	\$ 78,000.00	\$ 1,019,615.00	\$ 574,585.19	56%
Expense Total	\$ -	\$ 532,000.00	\$ 399,196.00	\$ 931,196.00	\$ 134,515.19	14%
Revenue plus Drawdown over Expenses plus Tranfers	\$ -	\$ -	\$ -	\$ 88,419.00	\$ -	

Revenue plus Transfers In	\$ 1,019,615.00
Total Expenses	\$ 931,196.00
Revenue plus Tranfers minus Expenses	\$ 88,419.00