

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

**FINANCE COMMITTEE
AGENDA**

**Wednesday, May 19, 2021
3:00 P.M.**

In order to minimize the spread of COVID-19, attendees will be required to wear masks and maintain 6' social distancing.

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. PUBLIC COMMENTS**
- 4. APRIL 2021 FINANCIALS**
- 5. MARCH 31, 2021 QUARTERLY INVESTMENT REPORT**
- 6. ORAL DISCUSSION – DATE & TIME FOR JUNE 2021 FINANCE COMMITTEE MEETING**
- 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

	4/30/2021 Balance	4/30/2020 Balance	
Restricted Funds			
Debt Service - Restricted	\$ 256,414.93	\$ 126,721.19	
457 Pension Trust Restricted	\$ 86,363.73	\$ 60,872.45	
Quimby Fee - Restricted	\$ 413,468.34	\$ 175,638.90	
Multi-Bank Securities Restricted	\$ -	\$ 415,421.14	
Ventura County Pool - Restricted	\$ 4,543,919.59	\$ 4,670,334.00	
FCDP Checking	\$ 13,465.76	\$ 22,128.61	
Total	\$ 5,313,632.35	\$ 5,471,116.29	
Semi-Restricted Funds			
Assessment	\$ 1,114,227.06	\$ 1,021,886.08	
Capital Improvement	\$ 49,702.58	\$ 30,651.75	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 60,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital #1200	\$ 2,320,504.80	\$ 2,542,455.63	
Contingency - Dry Period	\$ 361,000.00	\$ 361,000.00	
Contingency - Computer	\$ 20,000.00	\$ 15,000.00	
Contingency - Repair/Oper/Admin	\$ 200,000.00	\$ 50,000.00	
Total	\$ 4,161,676.18	\$ 4,098,235.20	
Unrestricted Funds			
Contingency	\$ 12,221.82	\$ 76,200.94	
LAIF/Cal Trust - Contingency #1301	\$ 4,045,795.87	\$ 2,621,272.02	
General Fund Checking	\$ 616,528.87	\$ 678,399.05	
Total	\$ 4,674,546.56	\$ 3,375,872.01	
Total of all Funds	\$ 14,149,855.09	\$ 12,945,223.50	\$ 1,204,631.59
	5/10/2021 Balance	5/31/2020 Balance	
Restricted Funds			
Debt Service - Restricted	\$ 256,414.93	\$ 126,725.49	
457 Pension Trust Restricted	\$ 86,363.73	\$ 60,874.52	
Quimby Fee - Restricted	\$ 413,468.34	\$ 172,186.41	
Multi-Bank Securities Restricted	\$ -	\$ 415,421.14	
Ventura County Pool - Restricted	\$ 4,543,919.59	\$ 4,682,264.92	
FCDP Checking	\$ 13,465.76	\$ 22,128.61	
Total	\$ 5,313,632.35	\$ 5,479,601.09	
Semi-Restricted Funds			
Assessment	\$ 1,064,296.35	\$ 980,529.45	
Capital Improvement	\$ 49,707.58	\$ 30,655.42	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 60,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital #1200	\$ 2,320,504.80	\$ 2,542,455.63	
Contingency - Dry Period	\$ 361,000.00	\$ 361,000.00	
Contingency - Computer	\$ 20,000.00	\$ 15,000.00	
Contingency - Repair/Oper/Admin	\$ 200,000.00	\$ 50,000.00	
Total	\$ 4,111,750.47	\$ 4,056,882.24	
Unrestricted Funds			
Contingency	\$ 12,221.82	\$ 76,202.20	
LAIF/Cal Trust - Contingency #1301	\$ 4,045,795.87	\$ 2,621,990.77	
General Fund Checking	\$ 551,580.61	\$ 382,876.94	
Total	\$ 4,609,598.30	\$ 3,081,069.91	
Total of all Funds	\$ 14,034,981.12	\$ 12,617,553.24	\$ 1,417,427.88

Pleasant Valley Recreation and Park District
Finance Report
April 2021

	Date	Amount	
Accounts Payables:	04/2021	\$ 414,372.53	
	Total	\$ 414,372.53	
Payroll (Total Cost):	4/1/2021	\$ 130,162.68	
	4/15/2021	\$ 127,689.02	
	4/29/2021	\$ 119,073.56	
	Total	\$ 376,925.26	
Outgoing: Online Payments			
	4/2/2021	\$ 14,924.47	CALPERS- Ret.-PR-04/1/21
	4/9/2021	\$ 32,782.25	CALPERS- Health Insurance
	4/9/2021	\$ 521.25	VSP- Vision Insurance
	4/9/2021	\$ 1,820.87	The Hartford
	4/9/2021	\$ 2,268.84	The Guardian
	4/9/2021	\$ 568.26	Aflac
	4/16/2021	\$ 14,636.89	CALPERS- Ret.-PR-04/15/2021
	4/29/2021	\$ 14,629.67	CALPERS- Ret.-PR-04/29/2021
	Total	\$ 82,152.50	
	Grand Total	\$ 873,450.29	

General Ledger
Fund 10 General Fund
April 2021 83%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apport - Cur Year Secured	5110-5240	\$ (2,998,810.37)	\$ (6,768,725.47)	\$ (7,082,841.22)	\$ (6,481,869.00)	\$ 600,972.22	109.27%
Interest Earnings	5310	\$ (5,706.76)	\$ (71,493.87)	\$ (23,553.34)	\$ (20,635.00)	\$ 2,918.34	114.14%
Hill Fire 2018	5465	\$ -	\$ (156,693.01)	\$ (219,884.01)	\$ (219,884.00)	\$ 0.01	100.00%
Park Patrol Citations	5506	\$ -	\$ (3,842.95)	\$ (1,100.00)	\$ (1,900.00)	\$ (800.00)	57.89%
Contract Classes-Public Fees	5510	\$ (18,606.26)	\$ (140,049.30)	\$ (70,255.11)	\$ (41,698.00)	\$ 28,557.11	168.49%
Public Fees	5511	\$ (15,803.69)	\$ (221,847.35)	\$ (51,184.94)	\$ (20,000.00)	\$ 31,184.94	255.92%
Public Fees-Entry Fees	5520	\$ (1,945.00)	\$ (27,797.76)	\$ (3,964.00)	\$ (2,000.00)	\$ 1,964.00	198.20%
Vending Concessions	5525	\$ -	\$ (2,525.50)	\$ -	\$ -	\$ -	0.00%
Rental	5530	\$ (32,313.35)	\$ (315,470.58)	\$ (170,071.22)	\$ (100,900.00)	\$ 69,171.22	168.55%
Cell Tower Revenue	5535	\$ (8,136.70)	\$ (78,719.49)	\$ (81,233.45)	\$ (91,704.00)	\$ (10,470.55)	88.58%
Parking Fees	5540	\$ (2,851.34)	\$ (9,171.40)	\$ (7,742.45)	\$ (6,261.00)	\$ 1,481.45	123.66%
Dues	5550	\$ -	\$ 50.00	\$ -	\$ -	\$ -	0.00%
Activity Guide Revenue	5555	\$ -	\$ (23,460.00)	\$ (850.00)	\$ -	\$ 850.00	0.00%
Sponsorships/Donations	5558	\$ -	\$ (4,700.00)	\$ (2,565.00)	\$ -	\$ 2,565.00	0.00%
Staffing Cost Recovery	5563	\$ -	\$ (15,550.06)	\$ (19,472.00)	\$ (7,500.00)	\$ 11,972.00	259.63%
Special Event Permits	5564	\$ -	\$ (303.00)	\$ (600.00)	\$ -	\$ 600.00	0.00%
Security Services Recovery	5566	\$ -	\$ (2,250.00)	\$ -	\$ -	\$ -	0.00%
Contributions	5570	\$ -	\$ (94,777.00)	\$ (35,000.00)	\$ (36,000.00)	\$ (1,000.00)	97.22%
Grants	5573	\$ -	\$ (24.65)	\$ -	\$ -	\$ -	0.00%
Other Misc Revenue	5575	\$ (3,756.00)	\$ (58,231.52)	\$ (57,063.21)	\$ (20,082.00)	\$ 36,981.21	284.15%
Credit Card Processing Fee	5576	\$ -	\$ (696.03)	\$ (92.89)	\$ -	\$ 92.89	0.00%
Cash Over/Under	5580	\$ (19.00)	\$ (110.00)	\$ (111.00)	\$ -	\$ 111.00	0.00%
Incentive Income	5585	\$ (18.36)	\$ (2,190.55)	\$ (600.44)	\$ (800.00)	\$ (199.56)	75.06%
Reimbursement - ROPS	5600	\$ -	\$ (309,187.20)	\$ (373,105.94)	\$ (313,000.00)	\$ 60,105.94	119.20%
Reimb-Needs Assessment/LPA	5605	\$ -	\$ (75,482.17)	\$ (17,610.38)	\$ -	\$ 17,610.38	0.00%
Revenue		\$ (3,087,966.83)	\$ (8,383,248.86)	\$ (8,218,900.60)	\$ (7,364,233.00)	\$ 854,667.60	111.61%
YTD Comparison				\$ 164,348.26			
Personnel Expense							
Full Time Salaries	6100	\$ 263,832.68	\$ 1,915,444.03	\$ 1,901,624.17	\$ 2,331,694.00	\$ 430,069.83	81.56%
Overtime Salaries	6101	\$ 798.07	\$ 23,271.52	\$ 8,528.57	\$ 15,490.00	\$ 6,961.43	55.06%
Car Allowance	6105	\$ 1,246.11	\$ 9,138.14	\$ 9,138.14	\$ 10,800.00	\$ 1,661.86	84.61%
Cell Phone Allowance	6108	\$ 1,578.21	\$ 13,799.14	\$ 11,728.28	\$ 14,610.00	\$ 2,881.72	80.28%
Part-Time Salaries	6110	\$ 25,346.93	\$ 392,968.66	\$ 138,678.98	\$ 232,516.00	\$ 93,837.02	59.64%
Retirement	6120	\$ 45,246.91	\$ 317,625.99	\$ 328,042.31	\$ 404,671.00	\$ 76,628.69	81.06%
457 Pension	6121	\$ 142.81	\$ 6,696.34	\$ 6,926.32	\$ 7,445.00	\$ (60,992.07)	93.03%
Deferred Compensation	6125	\$ 532.38	\$ -	\$ 3,904.12	\$ 4,615.00	\$ 710.88	84.60%
Employee Insurance	6130	\$ 23,557.36	\$ 178,323.43	\$ 281,239.01	\$ 303,622.00	\$ 22,382.99	92.63%
Workers Compensation	6140	\$ 15,941.99	\$ 94,017.99	\$ 80,892.01	\$ 141,014.00	\$ 60,121.99	57.36%
Unemployment Insurance	6150	\$ 3,112.50	\$ 633.00	\$ 19,452.50	\$ 53,400.00	\$ 33,947.50	36.43%
Loan - Pension Obligation	6160	\$ 21,395.00	\$ 250,736.70	\$ 213,950.00	\$ 256,742.00	\$ 42,792.00	83.33%
PERS Unfunded Liability	6170	\$ -	\$ 349,318.00	\$ 434,065.00	\$ 434,065.00	\$ -	100.00%
Personnel		\$ 402,730.95	\$ 3,551,972.94	\$ 3,438,169.41	\$ 4,210,684.00	\$ 711,003.84	81.65%
YTD Comparison				\$ (113,803.53)			
Services and Supplies Expense							
Telephone/Internet	6210	\$ 1,685.23	\$ 14,822.68	\$ 17,024.34	\$ 16,596.00	\$ (428.34)	102.58%
Internet Services	6220	\$ 1,522.00	\$ 29,367.07	\$ 15,958.00	\$ 27,135.00	\$ 11,177.00	58.81%
IT Infrastructure	6230	\$ 685.64	\$ 1,013.62	\$ 1,196.96	\$ 2,000.00	\$ 803.04	59.85%
Computer Hardware/Software	6240	\$ 1,788.62	\$ 10,905.96	\$ 9,059.89	\$ 10,040.00	\$ 980.11	90.24%
Pool Chemicals	6310	\$ -	\$ 2,597.49	\$ 1,448.73	\$ 7,250.00	\$ 5,801.27	19.98%
Janitorial Supplies	6320	\$ 4,551.92	\$ 32,081.07	\$ 23,034.80	\$ 52,400.00	\$ 29,365.20	43.96%
COVID-19	6321	\$ 2,674.49	\$ 19,529.48	\$ 10,285.84	\$ 5,100.00	\$ (5,185.84)	201.68%
Kitchen Supplies	6330	\$ -	\$ 352.26	\$ -	\$ -	\$ -	0.00%
Food Supplies	6340	\$ -	\$ 2,624.88	\$ -	\$ -	\$ -	0.00%
Water Maint & Service	6350	\$ 64.00	\$ 712.37	\$ 764.75	\$ 1,239.00	\$ 474.25	61.72%
Laundry/Wash Service	6360	\$ -	\$ 181.00	\$ 178.00	\$ 480.00	\$ 302.00	37.08%
Medical Supplies	6380	\$ -	\$ 21.98	\$ -	\$ -	\$ -	0.00%
Insurance Liability	6410	\$ -	\$ 142,201.00	\$ 208,084.00	\$ 209,311.00	\$ 1,227.00	99.41%
Equipment Maintenance	6500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fuel	6510	\$ 4,085.92	\$ 35,919.77	\$ 36,954.05	\$ 50,400.00	\$ 13,445.95	73.32%
Vehicle Maintenance	6520	\$ 2,120.67	\$ 19,844.14	\$ 19,720.35	\$ 34,400.00	\$ 14,679.65	57.33%
Office Equipment Maintenance	6530	\$ -	\$ -	\$ 116.89	\$ -	\$ (116.89)	0.00%
Building Repair	6610	\$ 1,191.04	\$ 66,202.82	\$ 28,866.95	\$ 83,000.00	\$ 54,133.05	34.78%
HVAC	6620	\$ -	\$ 1,109.61	\$ 3,699.69	\$ 8,820.00	\$ 5,120.31	41.95%
Playground Maintenance	6630	\$ -	\$ 21,333.27	\$ 3,443.80	\$ 40,000.00	\$ 36,556.20	8.61%
Hill Fire 2018	6640	\$ -	\$ 368,974.05	\$ -	\$ -	\$ -	0.00%
Grounds Maintenance	6710	\$ 3,615.90	\$ 67,350.57	\$ 67,719.20	\$ 86,220.00	\$ 18,500.80	78.54%
Parking Lot Repair - Assess	6718	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Tree Care	6719	\$ -	\$ 27,972.00	\$ 25,559.88	\$ 30,000.00	\$ 4,440.12	85.20%
Park Signage (Branding)	6725	\$ -	\$ 6,895.75	\$ -	\$ -	\$ -	0.00%

General Ledger
Fund 10 General Fund
April 2021 83%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Contracted Pest Control	6730	\$ -	\$ 820.00	\$ 760.00	\$ 3,000.00	\$ 2,240.00	25.33%
Rubbish & Refuse	6740	\$ 4,427.91	\$ 59,035.33	\$ 57,392.51	\$ 77,006.00	\$ 19,613.49	74.53%
Vandalism/Theft	6750	\$ -	\$ -	\$ 265.91	\$ 500.00	\$ 234.09	53.18%
Memberships	6810	\$ -	\$ 12,928.89	\$ 12,370.00	\$ 13,696.00	\$ 1,326.00	90.32%
Office Supplies	6910	\$ (1,335.74)	\$ 15,104.38	\$ 3,875.55	\$ 15,885.00	\$ 12,009.45	24.40%
Postage Expense	6920	\$ -	\$ 12,489.08	\$ 1,037.65	\$ 2,250.00	\$ 1,212.35	46.12%
Advertising Expense	6930	\$ -	\$ 2,865.90	\$ 900.00	\$ 6,240.00	\$ 5,340.00	14.42%
Printing Charges	6940	\$ 1,951.72	\$ 10,889.18	\$ 8,186.38	\$ 13,338.00	\$ 5,151.62	61.38%
ActiveNet Charges	6950	\$ 4,709.37	\$ 39,633.33	\$ 16,474.91	\$ 52,542.00	\$ 36,067.09	31.36%
Approp Redev/Collection Fees	6960	\$ 253,841.21	\$ 541,195.76	\$ 509,538.40	\$ 481,576.00	\$ (27,962.40)	105.81%
Minor Furn Fixture & Equip	6980	\$ -	\$ 1,122.61	\$ 1,121.45	\$ 1,134.00	\$ 12.55	98.89%
Comp Hardware/Software Exp	6990	\$ -	\$ 134.91	\$ -	\$ -	\$ -	0.00%
Fingerprint Fees (HR)	7010	\$ 32.00	\$ 1,241.00	\$ 47.00	\$ 2,060.00	\$ 2,013.00	2.28%
Fire & Safety Insp Fees	7020	\$ -	\$ 3,311.95	\$ 2,239.93	\$ 2,975.00	\$ 735.07	75.29%
Permit & Licensing Fees	7030	\$ -	\$ 3,203.17	\$ 1,740.26	\$ 3,650.00	\$ 1,909.74	47.68%
State License Fee	7040	\$ -	\$ 852.50	\$ 657.50	\$ 800.00	\$ 142.50	82.19%
Professional Services	7100	\$ -	\$ 3,384.13	\$ 7,000.00	\$ 7,000.00	\$ -	100.00%
Legal Services	7110	\$ -	\$ 71,713.94	\$ 34,499.06	\$ 90,000.00	\$ 55,500.94	38.33%
Typeset and Print Services	7115	\$ -	\$ 27,804.57	\$ -	\$ -	\$ -	0.00%
Instructor Services	7120	\$ 5,202.05	\$ 92,379.12	\$ 30,346.80	\$ 57,138.00	\$ 26,791.20	53.11%
PERs Admin Fees	7125	\$ -	\$ 1,867.66	\$ 1,130.80	\$ 2,110.00	\$ 979.20	53.59%
Audit Services	7130	\$ -	\$ 7,260.00	\$ 11,760.00	\$ 20,175.00	\$ 8,415.00	58.29%
Medical & Health Svcs (HR)	7140	\$ 100.00	\$ 4,327.50	\$ 500.00	\$ 4,000.00	\$ 3,500.00	12.50%
Security Services	7150	\$ 330.00	\$ 1,318.09	\$ 2,587.50	\$ 3,200.00	\$ 612.50	80.86%
Entertainment Services	7160	\$ -	\$ 420.00	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Business Services	7180	\$ 432.04	\$ 48,873.54	\$ 75,646.91	\$ 88,614.00	\$ 12,967.09	85.37%
Conversion Adjustment	7185	\$ -	\$ (52,050.17)	\$ -	\$ -	\$ -	0.00%
Umpire/Referee Services	7190	\$ -	\$ 919.00	\$ -	\$ -	\$ -	0.00%
Subscriptions	7210	\$ 9.99	\$ 1,581.07	\$ 1,273.99	\$ 3,524.00	\$ 2,250.01	36.15%
Rents & Leases - Equip	7310	\$ 123.93	\$ 14,400.05	\$ 2,446.11	\$ 11,200.00	\$ 8,753.89	21.84%
Bldg/Field Leases & Rental	7320	\$ -	\$ 60.00	\$ (60.00)	\$ -	\$ 60.00	0.00%
Event Supplies	7410	\$ 118.63	\$ 986.39	\$ 118.63	\$ 780.00	\$ 661.37	15.21%
Supplies	7420	\$ 188.29	\$ 9,993.37	\$ 1,484.00	\$ -	\$ (1,484.00)	0.00%
Bingo Supplies	7430	\$ -	\$ 5,748.58	\$ -	\$ 600.00	\$ 600.00	0.00%
Sporting Goods	7440	\$ -	\$ 4,035.01	\$ 207.91	\$ 1,000.00	\$ 792.09	20.79%
Arts and Craft Supplies	7450	\$ -	\$ 51.39	\$ -	\$ -	\$ -	0.00%
Training Supplies	7460	\$ -	\$ 764.36	\$ 499.71	\$ 1,600.00	\$ 1,100.29	31.23%
Small Tools	7500	\$ 893.31	\$ 3,122.39	\$ 4,072.04	\$ 5,000.00	\$ 927.96	81.44%
Safety Supplies	7510	\$ -	\$ 3,686.43	\$ 853.51	\$ 1,260.00	\$ 406.49	67.74%
Uniform Allowance	7610	\$ 254.34	\$ 6,952.40	\$ 4,168.94	\$ 3,250.00	\$ (918.94)	128.28%
Safety Clothing	7620	\$ 160.00	\$ 1,287.11	\$ 1,222.63	\$ 4,544.00	\$ 3,321.37	26.91%
Conference&Seminar Staff	7710	\$ 325.00	\$ 18,301.18	\$ 4,083.33	\$ 7,564.00	\$ 3,480.67	53.98%
Conference&Seminar Board	7715	\$ -	\$ 545.00	\$ -	\$ 2,575.00	\$ 2,575.00	0.00%
Conference&Seminar Travel Exp	7720	\$ -	\$ 6,075.56	\$ -	\$ 2,071.00	\$ 2,071.00	0.00%
Out of Town Travel Board	7725	\$ -	\$ 846.72	\$ -	\$ 3,231.00	\$ 3,231.00	0.00%
Private Vehicle Mileage	7730	\$ -	\$ 1,101.70	\$ 123.00	\$ 1,684.00	\$ 1,561.00	7.30%
Buses/Excursions	7750	\$ -	\$ 4,336.94	\$ -	\$ -	\$ -	0.00%
Tuition/Book Reimbursement	7760	\$ -	\$ 1,268.75	\$ -	\$ -	\$ -	0.00%
Utilities - Gas	7810	\$ 2,226.92	\$ 18,539.08	\$ 21,558.71	\$ 29,715.00	\$ 8,156.29	72.55%
Utilities - Water	7820	\$ 29,669.69	\$ 530,486.34	\$ 656,949.68	\$ 865,373.32	\$ 208,423.32	75.92%
Utilities - Electric	7830	\$ 1,337.66	\$ 134,894.70	\$ 106,474.63	\$ 170,000.00	\$ 63,525.37	62.63%
Airport Assessment Exp	7840	\$ -	\$ 14,235.00	\$ 842.00	\$ 14,000.00	\$ 13,158.00	6.01%
Awards and Certificates	7910	\$ 572.48	\$ 10,986.67	\$ 1,433.67	\$ 2,610.00	\$ 1,176.33	54.93%
Meals for Staff Training	7920	\$ -	\$ 1,787.37	\$ 910.51	\$ 3,560.00	\$ 2,649.49	25.58%
Employee Morale	7930	\$ -	\$ 1,170.72	\$ 144.24	\$ -	\$ (144.24)	0.00%
COP Debt - PV Fields	7950	\$ -	\$ 235,099.74	\$ 229,759.38	\$ 229,760.00	\$ 0.62	100.00%
Reserve Vehicle Fleet	7970	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	0.00%
Reserve Computer Fleet	7971	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	100.00%
Reserve Dry Period	7973	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	0.00%
Reserve Repair/Oper/Admin	7975	\$ -	\$ 30,000.00	\$ 150,000.00	\$ 150,000.00	\$ -	100.00%
Admin Fee/CC Refund 2020	8112	\$ -	\$ 72,034.82	\$ 11,644.34	\$ 12,000.00	\$ 355.66	97.04%
Services and Supplies		\$ 329,556.23	\$ 3,024,437.05	\$ 2,458,405.60	\$ 3,146,181.00	\$ 687,775.40	78.14%
YTD Comparison				\$ (566,031.45)			
Capital							
Equip/Facility Replacement	8420	\$ -	\$ 53,127.04	\$ 269.42	\$ 30,000.00	\$ 29,730.58	0.90%
Sr/Community Rec Facility	8422	\$ -	\$ 7,270.00	\$ -	\$ -	\$ -	0.00%
Mtr Enclosur-Encnt,Fhill,Adolf	8456	\$ -	\$ 7,872.15	\$ -	\$ -	\$ -	0.00%
Pitts Ranch Park Pavilion	8458	\$ -	\$ 29,256.49	\$ -	\$ -	\$ -	0.00%
LPA Architects-CC/Gym/Sr Ctr	8463	\$ -	\$ 50,651.41	\$ -	\$ -	\$ -	0.00%
Arnell Ranch Park Renovation	8464	\$ -	\$ 30,779.13	\$ -	\$ -	\$ -	0.00%
Lamps/Pole Replacement at M.O.	8465	\$ -	\$ 12,482.69	\$ -	\$ -	\$ -	0.00%

**General Ledger
Fund 10 General Fund
April 2021 83%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
L.E.D. Light Springvile Tennis	8466	\$ -	\$ 16,845.63	\$ -	\$ -	\$ -	0.00%
Charter Oaks Irrigation-Trees	8467	\$ -	\$ 4,360.58	\$ -	\$ -	\$ -	0.00%
Community Center Marquee	8468	\$ -	\$ -	\$ 3,997.52	\$ 8,552.39	\$ 4,554.87	46.74%
PVAC Pool Heater	8470	\$ -	\$ 23,930.00	\$ -	\$ -	\$ -	0.00%
Cam Grove Play Equipment	8471	\$ -	\$ 33,270.80	\$ -	\$ -	\$ -	0.00%
Freedom Park ParkingLot&Skyway	8472	\$ -	\$ 239,671.66	\$ -	\$ -	\$ -	0.00%
P.V. Fields Painting II	8473	\$ -	\$ 13,690.00	\$ -	\$ -	\$ -	0.00%
Switches and Servers	8474	\$ -	\$ -	\$ 29,642.96	\$ 30,772.00	\$ 1,129.04	96.33%
Turf Grinder	8475	\$ -	\$ -	\$ 14,366.14	\$ 15,000.00	\$ 633.86	95.77%
Pitts Ranch BB Crt Repaint	8476	\$ -	\$ -	\$ 7,950.00	\$ 8,000.00	\$ 50.00	99.38%
PV Fields Painting West End	8477	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Inflatable System	8479	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	0.00%
HVAC Administration Bldg	8481	\$ -	\$ -	\$ 13,200.00	\$ 14,520.00	\$ 1,320.00	90.91%
HVAC for Room #6	8482	\$ 10,876.76	\$ -	\$ 10,876.76	\$ 11,965.00	\$ 1,088.24	90.90%
Capital		\$ 10,876.76	\$ 523,207.58	\$ 80,302.80	\$ 139,309.39	\$ 59,006.59	57.64%

TOTAL EXPENSE	\$ 732,287.18	\$ 6,576,409.99	\$ 5,896,575.01	\$ 7,356,865.00	\$ 1,398,779.24	80.15%
TOAL COMPARISON			\$ (679,834.98)			

General Ledger
Fund 20 Assessment District Fund
April 2021 83%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ (22.90)	\$ (1,046.08)	\$ (221.28)	\$ (500.00)	(278.72)	44.26%
Assessment Revenue	5500	\$ (480,085.33)	\$ (1,128,335.78)	\$ (1,174,066.44)	\$ (1,184,957.00)	(10,890.56)	99.08%
Revenue		\$ 480,108.23	\$ 1,129,381.86	\$ 1,174,287.72	\$ 1,185,457.00	\$ 11,169.28	99.06%
YTD Comparison				\$ 44,905.86			
Personnel Expense							
Full Time Salaries	6100	\$ 2,273.82	\$ 17,026.48	\$ 14,999.02	\$ 18,262.00	3,262.98	82.13%
Retirement	6120	\$ 382.18	\$ 3,070.38	\$ 2,609.43	\$ 3,130.00	520.57	83.37%
Employee Insurance	6130	\$ 289.58	\$ 2,450.18	\$ 4,112.57	\$ 3,606.00	(506.57)	114.05%
Workers Compensation	6140	\$ 230.09	\$ 1,699.04	\$ 1,539.96	\$ 1,753.00	213.04	87.85%
Personnel		\$ 3,175.67	\$ 24,246.08	\$ 23,260.98	\$ 26,751.00	\$ 3,490.02	86.95%
YTD Comparison				\$ (985.10)			
Services and Supplies Expense							
Incidental Costs - Assess	6709	\$ -	\$ 18,414.72	\$ 18,620.01	\$ 34,256.00	15,635.99	54.36%
Tree Care	6719	\$ 11,937.50	\$ 39,128.00	\$ 51,912.50	\$ 67,500.00	15,587.50	76.91%
Contracted LS Services	6720	\$ 37,993.21	\$ 394,323.46	\$ 412,644.66	\$ 505,036.00	92,391.34	81.71%
Park Amenities - Assess	6722	\$ 1,995.38	\$ 13,841.82	\$ 5,814.56	\$ 17,500.00	11,685.44	33.23%
ActiveNet Charges	6950	\$ -	\$ -	\$ -	\$ 60.00	60.00	0.00%
Approp Redev/Collection Fees	6960	\$ 1,212.26	\$ 1,614.95	\$ 2,891.08	\$ 3,000.00	108.92	96.37%
COP Debt - PV Fields	7950	\$ -	\$ 517,343.38	\$ 525,559.21	\$ 525,560.00	0.79	100.00%
Expense		\$ 53,138.35	\$ 984,666.33	\$ 1,017,442.02	\$ 1,152,912.00	\$ 135,469.98	88.25%
YTD Comparison				\$ 32,775.69			
TOTAL EXPENSE		\$ 56,314.02	\$ 1,008,912.41	\$ 1,040,703.00	\$ 1,179,663.00	\$ 138,960.00	88.22%
YTD COMPARISON				\$ 31,790.59			

General Ledger
Fund 30 Quimby Fee Fund
April 2021 83%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Earnings	5310	\$ (2,207.64)	\$ (80,899.76)	\$ (29,380.25)	\$ (38,800.00)	\$ (9,419.75)	75.72%
MBS Interest Earnings	5320	\$ -	\$ (9,670.14)	\$ (7,320.00)	\$ -	\$ 7,320.00	0.00%
Park Dedication Fees	5400	\$ -	\$ (1,356,700.46)	\$ -	\$ -	\$ -	0.00%
Revenue		\$ 2,207.64	\$ 1,447,270.36	\$ 36,700.25	\$ 38,800.00	\$ 2,099.75	94.59%
YTD Comparison				\$ (1,410,570.11)			
Services and Supplies Expense							
Advertising Expense	6930	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
ActiveNet Charges	6950	\$ -	\$ 107.00	\$ 12.00	\$ -	\$ (12.00)	0.00%
Services and Supplies		\$ -	\$ 107.00	\$ 12.00	\$ -	\$ (12.00)	0
YTD Comparison				\$ (95.00)			
Capital							
Valle Lindo Restroom/Pavilion	8444	\$ -	\$ 342,732.61	\$ -	\$ -	\$ -	0.00%
Freedom Baseball Fields	8459	\$ -	\$ 41,232.23	\$ -	\$ -	\$ -	0.00%
Mel Vincent Park Restrooms	8460	\$ -	\$ 58,363.15	\$ -	\$ -	\$ -	0.00%
Arneill Ranch Park Renovation	8464	\$ -	\$ -	\$ 78,591.50	\$ 1,100,000.00	\$ 1,021,408.50	7.14%
PVAC Restroom & Shower	8469	\$ -	\$ 427,579.44	\$ 35,249.13	\$ 84,401.39	\$ 49,152.26	41.76%
Fertilizer Injector System	8478	\$ -	\$ -	\$ 50,788.90	\$ 60,000.00	\$ 9,211.10	84.65%
Community Center Kitchen	8480	\$ 2,299.21	\$ -	\$ 19,380.78	\$ 250,000.00	\$ 230,619.22	7.75%
Capital		\$ 2,299.21	\$ 869,907.43	\$ 184,010.31	\$ 1,494,401.39	\$ 1,310,391.08	12.31%

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/2014	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-1	\$ 615,709.00	\$ -	7/31/2019
1/31/2015	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,632,779.93	\$ 617,709.77	1/31/2020
8/8/2016	\$ 2,649,209.00	\$ 2,800,000.00	Comstock/Elacora Mission Oaks		\$ 268,479.24	\$ 2,380,729.76	8/8/2021
8/10/2016	\$ 474,353.00	\$ 629,500.00	KB Homes		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/2018	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/2018	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/2019	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/2019	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/2019	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
Total	\$ 7,311,114.95	\$ 6,400,589.70			\$ 2,986,011.00	\$ 4,563,986.96	

Developer		Project				Quimby Funds		GL Code
No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Allocation Date
AMLI								
1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,600.00	\$ 29,585.62	\$ 615,709.00	\$ 615,709.00	7/31/2019	8446
2	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 364,574.44	\$	\$ 586,123.38	12/6/2018	8444
3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94	\$	\$ 221,548.94	10/3/2018	8445
TOTALS								
			\$ 720,600.00	\$ 615,709.00	\$	\$		
FAIRFIELD LLC								
1	Freedom	Freedom Baseball Fields- Non- Contract Cost	\$	\$ 504,121.78	\$ 2,250,489.70	\$ 2,250,489.70	11/7/2018	8459
2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87	\$	\$ 1,746,367.92		
3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 646,859.60	\$	\$ 1,334,739.05		8469
4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,788.90	\$	\$ 687,879.45		8478
5		Senior and Community Rec Fac Project	\$	\$	\$	\$ 637,090.55		
6		Senior and Community Rec Fac Exterior Proj	\$	\$	\$	\$ 637,090.55		
7		Community Center Kitchen Expansion	\$	\$	\$	\$ 617,709.77		
8		Community Center Classroom and Auditorium Enhancements	\$	\$ 19,380.78	\$	\$		8480
9		Freedom Park Parking Lot Enhancement	\$	\$	\$	\$		
10		Freedom Park Landscape and Walking Path	\$	\$	\$	\$		
11		Camarillo Grove Nature Center	\$	\$	\$	\$		
			\$ 1,660,000.00	\$ 1,632,779.93	\$	\$ 617,709.77		
ELACORA MISSION OAKS								
1	Encanto	PG Equipment Installation	\$	\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00	11/3/2016	8464
2	Arnell Rch Pk	Arnell Ranch Park Renovation	\$ 1,100,000.00	\$ 78,591.50	\$	\$ 2,459,321.26	11/5/2020	
3		Pickelball	\$ 1,400,000.00	\$	\$	\$ 2,380,729.76		
4		Camarillo Nature Center	\$ 300,000.00	\$	\$	\$ 2,380,729.76		
5		Freedom Park Landscape and Walking Path	\$	\$	\$	\$ 2,380,729.76		
		Freedom Baseball Fields	\$	\$	\$	\$ 2,380,729.76		
			\$ 2,800,000.00	\$ 268,479.24	\$	\$ 2,380,729.76		
KB HOMES								
1	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 32,368.30	\$ 474,353.00	\$ 474,353.00	8/10/2021	8444
2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78	\$	\$ 441,984.70		8460
3	Nancy Bush	Nancy Bush Pavillion	\$ 65,000.00	\$ 31,537.74	\$	\$ 275,730.92		8447
4		Community Center Classroom and Auditorium Enhancements	\$	\$	\$	\$ 244,193.18		
5		Dos Caminos Extension and ADA	\$	\$	\$	\$ 244,193.18		
			\$ 629,500.00	\$ 230,159.82	\$	\$ 244,193.18		
CRESTVIEW								
1			\$	\$	\$ 21,612.25	\$ 21,612.25	6/7/2023	
2			\$	\$	\$	\$ 21,612.25		
3			\$	\$	\$	\$ 21,612.25		
4			\$	\$	\$	\$ 21,612.25		
5			\$	\$	\$	\$ 21,612.25		
			\$	\$	\$	\$ 21,612.25		

QUIMBY FUNDS- DETAIL REPORT

Developer	Project			Quimby Funds			GL Code Assigned		
	No.	Location	Description	Budgeted	Expended	Awarded		Balance	Committed Date
				\$ -	\$ -	\$ -	21,612.25		
ALDERSGATE CONSTRUCTION						\$ -			6/27/2023
						\$ -			1/9/2024
	1					\$ -			9/12/2024
				\$ -	\$ -	\$ -			
HABITAT FOR HUMANITY						\$ 35,242.00			3/16/2024
	1			\$ -	\$ -	\$ -	35,242.00		
	2			\$ -	\$ -	\$ -	35,242.00		
	3			\$ -	\$ -	\$ -	35,242.00		
	4			\$ -	\$ -	\$ -	35,242.00		
	5			\$ -	\$ -	\$ -	35,242.00		
				\$ -	\$ -	\$ -	35,242.00		
SHEA HOMES						\$ 1,264,500.00			11/21/2024
	1			\$ -	\$ -	\$ -	1,264,500.00		
	2			\$ -	\$ -	\$ -	1,264,500.00		
	3			\$ -	\$ -	\$ -	1,264,500.00		
	4			\$ -	\$ -	\$ -	1,264,500.00		
	5			\$ -	\$ -	\$ -	1,264,500.00		
				\$ -	\$ -	\$ -	1,264,500.00		
Grand Total				\$ 5,810,100.00	\$ 2,747,127.99	\$ 7,311,114.95	\$ 4,563,986.96		

Ventura County Pool

Investment Name	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
Ventura County Pool	2.259%	2.089%	2.02%	1.995%	1.887%	1.796%	1.604%	1.451%	1.293%
	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021
Ventura County Pool	1.103%	.958%	.796%	.690%	.518%	.464%	.495%	.410%	.383%

• Rates are determined at the end of the month

Local Agency Investment Fund (LAIF)

Investment Name	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
Local Agency Investment Fund (LAIF)	2.150%	2.043%	1.967%	1.912%	1.787%	1.648%	1.363%	1.217%	.920%
	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021
Local Agency Investment Fund (LAIF)	.784%	.685%	.620%	.576%	.540%	.458%	.407%	.357%	.339%

Cal Trust

Investment Name	November 2020	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
Cal Trust	1.56%	1.52%	1.50%	1.50%	.79%	.27%	.15%	.10%	.07%
	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021
Cal Trust	.004%	.09%	.07%	.04%	.03%	.03%	.03%	.05%	.05%

Pleasant Valley Recreation & Park District
 FY 20-21 Investments Summary
 31-Mar-21

Purchase Date	Maturity Date	Purchase Price	Purchase Price	Purchase Price	Market Price	Accrued Interest	Est. Annual Income	Est. Yield	Cur. Market Value	Int. Received Since Inception
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MBS Interest Summary		2020-2021				2020-2021	Int. Received Since Inception
Purchase Date	Maturity Date	FY 15-16 Interest	FY 17-18 Interest	FY 18-19 Interest	FY 19-20 Interest	2020-2021 YTD Interest	Int. Received Since Inception
-	7,320.00	7,300.00	7,300.00	7,300.00	7,300.00	7,320.00	36,540.00
YTD Dividends and Interest						7,320.00	36,540.00

Includes Firstbank PR Saurance

	2020-2021				2020-2021	Ending Cash Balance Per GL As of 03/31/2021
	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	2020-2021 YTD Interest Earned	Ending Cash Balance Per GL As of 03/31/2021
LAF:	\$ 9,298.46	\$ 8,546.49	\$ 4,748.78		\$ 22,593.73	\$ 4,617,615.51
Ventura County Pool & CALTRUST						
County Pool Restricted -0241	\$ 20,562.59	\$ 20,371.23	\$ 6,728.86		\$ 47,662.68	\$ 4,541,732.58
CALTRUST & County Unrestricted- 0240	\$ 55.64	\$ 0.02	\$ 0.02		\$ 55.68	\$ 307.84
Pacific Western Bank Accounts						
457 Pension Assessment District	\$ 5.89	\$ 11.62	\$ 11.44		\$ 28.95	\$ 86,359.92
Capital	\$ 88.40	\$ 35.29	\$ 74.69		\$ 198.38	\$ 687,943.20
Contingency	\$ 17.13	\$ 32.82	\$ 33.29		\$ 83.24	\$ 145,944.52
Debt Service	\$ 3.34	\$ 1.24	\$ 7.31		\$ 11.89	\$ 167,216.32
Quimby	\$ 12.78	\$ 13.96	\$ 42.65		\$ 69.39	\$ 256,414.93
Total Invested Balance	\$ 21.22	\$ 14.73	\$ 36.57		\$ 72.52	\$ 431,482.30
Total Invested Balance						\$ 10,935,017.12

Interest Earnings Summary	Q1 Interest	Q2 Interest	Q3 Interest	Q4 Interest	2020-2021 YTD Interest Earned
Total Dividends and Interest	33,705.45	29,027.40	15,363.61	-	\$ 78,096.46