

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

FINANCE COMMITTEE  
AGENDA

Wednesday, March 17, 2021  
3:00 P.M.

**Zoom Meeting Information:**

**Meeting Link:** <https://zoom.us/j/93897056868>

**Webinar ID: 93897056868**

**Passcode: 496614**

**Phone Number: 1-669-900-6833**

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

- a. Email – If you wish to submit a written comment on a specific agenda item, please send your comment via email by 2:00 pm on Wednesday, March 17, 2021 to Anthony Miller, Administrative Analyst at [amiller@pvprd.org](mailto:amiller@pvprd.org). Your email will be distributed to the Finance Committee members prior to the meeting and be included in the public record.
- b. Cell Phone/Computer with Microphone: Click on the Zoom webinar link included above. Enter your name so we may call on you when it is your turn to speak. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by clicking the “Raise Hand” button. Follow the instructions below regarding speaking.
- c. Phone – If you wish to make a comment by phone during the public comment section of the meeting or on a specific agenda item, please call in to the listed phone number above and when prompted, enter the Webinar ID and Passcode. After entering those items, you will be admitted to the meeting and your line will be muted. The Chair will ask if anyone wishes to speak on the item. At that time, raise your hand by dialing \*9. Then, follow the speaking instructions below.

**Speaking Instructions**

When it is your turn to speak, the Chair will call your name or the last four digits of the phone number you are calling from. You will have three minutes to address the Committee. **Please ensure all background noise is muted (TV, radio, etc.)** You will be prompted to unmute your microphone/phone. Unmute your device and begin by stating your name. After three minutes has elapsed your microphone will be muted and the next speaker will be invited to speak.

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. PUBLIC COMMENTS**

**4. FEBRUARY 2021 FINANCIALS**

**5. ORAL DISCUSSION**

**6. ADJOURNMENT**

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

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

## CASH REPORT

	2/28/2021 Balance	2/29/2020 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 356,698.23	\$ 236,172.47	
457 Pension Trust Restricted	\$ 86,355.98	\$ 60,863.39	
Quimby Fee - Restricted	\$ 464,705.34	\$ 437,863.49	
Multi-Bank Securities Restricted	\$ 11,741.14	\$ 419,444.48	
Ventura County Pool - Restricted	\$ 4,538,368.15	\$ 4,928,403.08	
FCDP Checking	\$ 21,589.01	\$ 22,128.61	
<b>Total</b>	<b>\$ 5,479,457.85</b>	<b>\$ 6,104,875.52</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 731,241.73	\$ 641,603.34	
Capital Improvement	\$ 264,541.89	\$ 30,635.71	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 60,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital	\$ 2,168,016.82	\$ 2,555,455.63	
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	
<b>Total</b>	<b>\$ 3,841,042.18</b>	<b>\$ 3,730,936.42</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 12,210.64	\$ 76,195.40	
LAIF/Cal Trust - Contingency	\$ 2,292,597.55	\$ 920,008.87	
General Fund Checking	\$ 533,710.59	\$ 350,604.29	
<b>Total</b>	<b>\$ 2,838,518.78</b>	<b>\$ 1,346,808.56</b>	
<b>Total of all Funds</b>	<b>\$ 12,159,018.81</b>	<b>\$ 11,182,620.50</b>	<b>\$ 976,398.31</b>

## CASH REPORT

	3/10/2021 Balance	3/31/2020 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 356,698.23	\$ 236,199.84	
457 Pension Trust Restricted	\$ 86,355.98	\$ 60,863.39	
Quimby Fee - Restricted	\$ 464,705.34	\$ 120,957.49	
Multi-Bank Securities Restricted	\$ 11,741.14	\$ 415,421.14	
Ventura County Pool - Restricted	\$ 4,538,368.15	\$ 4,928,403.08	
FCDP Checking	\$ 17,089.01	\$ 22,128.61	
<b>Total</b>	<b>\$ 5,474,957.85</b>	<b>\$ 5,783,973.55</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 730,146.23	\$ 629,305.66	
Capital Improvement	\$ 264,541.89	\$ 30,635.71	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 60,843.80	
Capital - Designated Project	\$ 16,397.94	\$ 16,397.94	
LAIF - Capital #1200	\$ 2,292,597.55	\$ 2,555,455.63	
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	
<b>Total</b>	<b>\$ 3,964,527.41</b>	<b>\$ 3,718,638.74</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 12,210.64	\$ 76,195.40	
LAIF/Cal Trust - Contingency #1301	\$ 2,168,016.82	\$ 920,008.87	
General Fund Checking	\$ 425,172.63	\$ 7,357.95	
<b>Total</b>	<b>\$ 2,605,400.09</b>	<b>\$ 1,003,562.22</b>	
<b>Total of all Funds</b>	<b>\$ 12,044,885.35</b>	<b>\$ 10,506,174.51</b>	<b>\$ 1,538,710.84</b>

Pleasant Valley Recreation and Park District  
 Finance Report  
 February 2021

	Date	Amount	
Accounts Payables:	02/2021	\$ 298,035.27	
	<b>Total</b>	<b>\$ 298,035.27</b>	
Payroll (Total Cost):			
	2/4/2021	\$ 127,123.50	
	2/18/2021	\$ 126,638.31	
	<b>Total</b>	<b>\$ 253,761.81</b>	
Outgoing:Online Payments			
	2/4/2021	\$ 14,579.58	CALPERS- Ret.-PR-02/04/2021
	2/10/2021	\$ 32,782.31	CALPERS- Health Insurance
	2/10/2021	\$ 542.10	VSP- Vision Insurance
	2/10/2021	\$ 1,820.87	The Hartford
	2/10/2021	\$ 2,268.84	The Guardian
	2/10/2021	\$ 378.84	Aflac
	2/18/2021	\$ 14,666.50	CALPERS- Ret.-PR-02/18/2022
	<b>Total</b>	<b>\$ 67,039.04</b>	
	<b>Grand Total</b>	<b>\$ 618,836.12</b>	

**General Ledger**  
**Fund 10 General Fund**  
**February 2021 67%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Tax Apport - Cur Year Secured	5110-5240	\$ -	\$ (3,833,828.68)	\$ (4,070,021.09)	\$ (6,481,869.00)	\$ (2,411,847.91)	62.79%
Interest Earnings	5310	\$ (29.82)	\$ (56,191.61)	\$ (17,814.87)	\$ (20,635.00)	\$ (2,820.13)	86.33%
Hill Fire 2018	5465	\$ -	\$ (156,693.01)	\$ (219,884.01)	\$ (219,884.00)	\$ 0.01	100.00%
Park Patrol Citations	5506	\$ -	\$ (3,068.95)	\$ (1,100.00)	\$ (1,900.00)	\$ (800.00)	57.89%
Contract Classes-Public Fees	5510	\$ (8,274.00)	\$ (130,105.30)	\$ (39,619.05)	\$ (41,698.00)	\$ (2,078.95)	95.01%
Public Fees	5511	\$ (10,169.70)	\$ (211,561.80)	\$ (25,115.35)	\$ (20,000.00)	\$ 5,115.35	125.58%
Public Fees-Entry Fees	5520	\$ -	\$ (27,797.76)	\$ (2,019.00)	\$ (2,000.00)	\$ 19.00	100.95%
Vending Concessions	5525	\$ -	\$ (2,525.50)	\$ -	\$ -	\$ -	0.00%
Rental	5530	\$ (13,790.67)	\$ (278,505.01)	\$ (111,115.85)	\$ (100,900.00)	\$ 10,215.85	110.12%
Cell Tower Revenue	5535	\$ (8,136.70)	\$ (65,908.92)	\$ (64,960.05)	\$ (91,704.00)	\$ (26,743.95)	70.84%
Parking Fees	5540	\$ (646.48)	\$ (8,871.26)	\$ (4,143.78)	\$ (6,261.00)	\$ (2,117.22)	66.18%
Dues	5550	\$ -	\$ 50.00	\$ -	\$ -	\$ -	0.00%
Activity Guide Revenue	5555	\$ -	\$ (20,760.00)	\$ (850.00)	\$ -	\$ 850.00	0.00%
Sponsorships	5558	\$ (1,750.00)	\$ (4,700.00)	\$ (1,900.00)	\$ -	\$ 1,900.00	0.00%
Staffing Cost Recovery	5563	\$ (13,141.00)	\$ (15,466.06)	\$ (18,926.00)	\$ (7,500.00)	\$ 11,426.00	252.35%
Special Event Permits	5564	\$ (100.00)	\$ (303.00)	\$ (500.00)	\$ -	\$ 500.00	0.00%
Security Services Recovery	5566	\$ -	\$ (2,550.00)	\$ -	\$ -	\$ -	0.00%
Donations	5570	\$ -	\$ (94,687.00)	\$ (35,000.00)	\$ (36,000.00)	\$ (1,000.00)	97.22%
Grants	5573	\$ 13,099.00	\$ (23.65)	\$ -	\$ -	\$ -	0.00%
Grant - Greenfield Fitness Equ	5574	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other/Purchase Discount Taken	5575	\$ (1,383.00)	\$ (55,839.32)	\$ (51,115.61)	\$ (20,082.00)	\$ 31,033.61	254.53%
Credit Card Processing Fee	5576	\$ -	\$ (670.95)	\$ (53.36)	\$ -	\$ 53.36	0.00%
Cash Over/Under	5580	\$ (32.00)	\$ (110.00)	\$ (88.00)	\$ -	\$ 88.00	0.00%
Incentive Income	5585	\$ (18.27)	\$ (1,368.51)	\$ (348.02)	\$ (800.00)	\$ (451.98)	43.50%
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%
<b>Revenue</b>		<b>\$ (44,372.64)</b>	<b>\$ (5,356,155.66)</b>	<b>\$ (5,055,290.36)</b>	<b>\$ (7,364,233.00)</b>	<b>\$ (2,308,942.64)</b>	<b>68.65%</b>
<b>YTD Comparison</b>				<b>\$ 300,865.30</b>			
<b>Expense</b>							
Full Time Salaries	6100	\$ 171,877.30	\$ 1,488,797.35	\$ 1,463,732.54	\$ 2,331,694.00	\$ 867,961.46	62.78%
Overtime Salaries	6101	\$ 430.06	\$ 19,873.42	\$ 7,046.84	\$ 15,490.00	\$ 8,443.16	45.49%
Car Allowance	6105	\$ 830.74	\$ 7,061.29	\$ 7,061.29	\$ 10,800.00	\$ 3,738.71	65.38%
Cell Phone Allowance	6108	\$ 1,052.14	\$ 10,468.00	\$ 9,028.63	\$ 14,610.00	\$ 5,581.37	61.80%
Part-Time Salaries	6110	\$ 13,577.29	\$ 360,639.75	\$ 101,335.81	\$ 232,516.00	\$ 131,180.19	43.58%
Retirement	6120	\$ 29,572.20	\$ 248,052.63	\$ 253,222.47	\$ 404,671.00	\$ 151,448.53	62.57%
457 Pension	6121	\$ 174.34	\$ 6,522.00	\$ 6,609.17	\$ 7,445.00	\$ 835.83	88.77%
Deferred Compensation	6125	\$ 354.92	\$ -	\$ 3,016.82	\$ 4,615.00	\$ 1,598.18	65.37%
Employee Insurance	6130	\$ 32,704.26	\$ 142,819.34	\$ 234,124.29	\$ 303,622.00	\$ 69,497.71	77.11%
Workers Compensation	6140	\$ 9,988.15	\$ 70,133.47	\$ 54,891.99	\$ 141,014.00	\$ 86,122.01	38.93%
Unemployment Insurance	6150	\$ -	\$ 633.00	\$ 9,556.00	\$ 53,400.00	\$ 43,844.00	17.90%
Loan - Pension Obligation	6160	\$ 21,395.17	\$ 167,020.00	\$ 171,161.33	\$ 256,742.00	\$ 85,580.67	66.67%
PERS Unfunded Liability	6170	\$ -	\$ 349,318.00	\$ 434,065.00	\$ 434,065.00	\$ -	100.00%
<b>Personnel</b>		<b>\$ 281,956.57</b>	<b>\$ 2,871,338.25</b>	<b>\$ 2,754,852.18</b>	<b>\$ 4,210,684.00</b>	<b>\$ 1,455,831.82</b>	<b>65.43%</b>
<b>YTD Comparison</b>				<b>\$ (116,486.07)</b>			
<b>Services and Supplies</b>							
Telephone/Internet	6210	\$ 1,842.13	\$ 11,837.80	\$ 13,535.82	\$ 16,596.00	\$ 3,060.18	81.56%
Internet Services	6220	\$ 1,174.00	\$ 28,389.36	\$ 11,522.00	\$ 27,135.00	\$ 15,613.00	42.46%
IT Infrastructure	6230	\$ -	\$ 150.30	\$ 360.50	\$ 2,000.00	\$ 1,639.50	18.03%
Computer Hardware/Software	6240	\$ -	\$ 10,208.03	\$ 5,078.68	\$ 10,040.00	\$ 4,961.32	50.58%
Pool Chemicals	6310	\$ 615.84	\$ 2,597.49	\$ 1,448.73	\$ 7,250.00	\$ 5,801.27	19.98%
Janitorial Supplies	6320	\$ -	\$ 26,427.07	\$ 14,254.09	\$ 52,400.00	\$ 38,145.91	27.20%
COVID - Supplies	6321	\$ -	\$ -	\$ 3,977.69	\$ 5,100.00	\$ 1,122.31	77.99%
Kitchen Supplies	6330	\$ -	\$ 352.26	\$ -	\$ -	\$ -	0.00%
Food Supplies	6340	\$ -	\$ 2,297.58	\$ -	\$ -	\$ -	0.00%
Water Maint & Service	6350	\$ 49.50	\$ 619.42	\$ 505.75	\$ 1,239.00	\$ 733.25	40.82%
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%
Fuel	6510	\$ 2,379.85	\$ 29,315.61	\$ 27,412.46	\$ 50,400.00	\$ 22,987.54	54.39%
Vehicle Maintenance	6520	\$ 1,421.51	\$ 15,266.51	\$ 14,900.69	\$ 34,400.00	\$ 19,499.31	43.32%
Office Equipment Maintenance	6530	\$ -	\$ -	\$ 116.89	\$ -	\$ (116.89)	0.00%
Building Repair	6610	\$ 6,532.57	\$ 55,812.40	\$ 18,318.82	\$ 83,000.00	\$ 64,681.18	22.07%
HVAC	6620	\$ -	\$ 1,109.61	\$ 2,382.14	\$ 8,820.00	\$ 6,437.86	27.01%
Playground Maintenance	6630	\$ -	\$ 19,528.13	\$ 2,970.98	\$ 40,000.00	\$ 37,029.02	7.43%
Hill Fire 2018	6640	\$ -	\$ 368,974.05	\$ -	\$ -	\$ -	0.00%
Grounds Maintenance	6710	\$ 2,136.07	\$ 46,093.57	\$ 34,601.44	\$ 86,220.00	\$ 51,618.56	40.13%
Tree Care	6719	\$ 336.00	\$ 27,972.00	\$ 18,019.88	\$ 30,000.00	\$ 11,980.12	60.07%
Park Signage (Branding)	6725	\$ -	\$ 6,895.75	\$ -	\$ -	\$ -	0.00%
Contracted Pest Control	6730	\$ -	\$ 820.00	\$ 660.00	\$ 3,000.00	\$ 2,340.00	22.00%
Rubbish & Refuse	6740	\$ 4,650.73	\$ 51,327.16	\$ 46,300.86	\$ 77,006.00	\$ 30,705.14	60.13%
Vandalism/Theft	6750	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0.00%
Memberships	6810	\$ -	\$ 12,820.26	\$ 11,905.00	\$ 13,696.00	\$ 1,791.00	86.92%
Office Supplies	6910	\$ 54.29	\$ 14,406.26	\$ 3,709.26	\$ 15,885.00	\$ 12,175.74	23.35%
Postage Expense	6920	\$ -	\$ 11,972.18	\$ 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	\$ -	\$ 8,332.37	\$ 4,859.88	\$ 13,338.00	\$ 8,478.12	36.44%
ActiveNet Charges	6950	\$ 913.35	\$ 35,596.31	\$ 8,912.35	\$ 52,542.00	\$ 43,629.65	16.96%

**General Ledger  
Fund 10 General Fund  
February 2021 67%**

Description	Account	Period	Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Approp Redev/Collection Fees	6960	\$	-	\$ 239,173.17	\$ 255,697.19	\$ 481,576.00	\$ 225,878.81	53.10%
Minor Furn Fixture & Equip	6980	\$	-	\$ 864.17	\$ 863.01	\$ 1,134.00	\$ 270.99	76.10%
Comp Hardware/Software Exp	6990	\$	-	\$ 104.93	\$ -	\$ -	\$ -	0.00%
Fingerprint Fees (HR)	7010	\$	-	\$ 1,194.00	\$ -	\$ 2,060.00	\$ 2,060.00	0.00%
Fire & Safety Insp Fees	7020	\$	-	\$ 3,311.95	\$ 2,239.93	\$ 2,975.00	\$ 735.07	75.29%
Permit & Licensing Fees	7030	\$	-	\$ 2,574.87	\$ 1,269.03	\$ 3,650.00	\$ 2,380.97	34.77%
State License Fee	7040	\$	-	\$ 852.50	\$ 657.50	\$ 800.00	\$ 142.50	82.19%
Professional Services	7100	\$	-	\$ 3,384.13	\$ 5,000.00	\$ 7,000.00	\$ 2,000.00	71.43%
Legal Services	7110	\$	-	\$ 70,074.94	\$ 25,460.06	\$ 90,000.00	\$ 64,539.94	28.29%
Typeset and Print Services	7115	\$	-	\$ 27,804.57	\$ -	\$ -	\$ -	0.00%
Instructor Services	7120	\$	2,484.80	\$ 78,464.68	\$ 18,429.20	\$ 57,138.00	\$ 38,708.80	32.25%
PERS Admin Fees	7125	\$	-	\$ 1,685.59	\$ 1,130.80	\$ 2,110.00	\$ 979.20	53.59%
Audit Services	7130	\$	-	\$ 7,260.00	\$ 10,100.00	\$ 20,175.00	\$ 10,075.00	50.06%
Medical & Health Svcs (HR)	7140	\$	-	\$ 4,152.50	\$ 400.00	\$ 4,000.00	\$ 3,600.00	10.00%
Security Services	7150	\$	345.00	\$ 1,248.55	\$ 2,257.50	\$ 3,200.00	\$ 942.50	70.55%
Entertainment Services	7160	\$	-	\$ 420.00	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Business Services	7180	\$	5,411.96	\$ 46,282.60	\$ 40,452.08	\$ 88,614.00	\$ 48,161.92	45.65%
Conversion Adjustment	7185	\$	-	\$ (52,050.17)	\$ -	\$ -	\$ -	0.00%
Umpire/Referee Services	7190	\$	-	\$ 919.00	\$ -	\$ -	\$ -	0.00%
Subscriptions	7210	\$	-	\$ 1,581.07	\$ 1,244.02	\$ 3,524.00	\$ 2,279.98	35.30%
Rents & Leases - Equip	7310	\$	113.77	\$ 13,416.31	\$ 2,132.47	\$ 11,200.00	\$ 9,067.53	19.04%
Bldg/Field Leases & Rental	7320	\$	-	\$ 60.00	\$ -	\$ -	\$ -	0.00%
Event Supplies	7410	\$	-	\$ 975.69	\$ -	\$ 780.00	\$ 780.00	0.00%
Supplies	7420	\$	-	\$ 9,971.85	\$ 25.71	\$ -	\$ (25.71)	0.00%
Bingo Supplies	7430	\$	-	\$ 3,791.82	\$ -	\$ 600.00	\$ 600.00	0.00%
Sporting Goods	7440	\$	-	\$ 2,634.34	\$ 207.91	\$ 1,000.00	\$ 792.09	20.79%
Arts and Craft Supplies	7450	\$	-	\$ 47.24	\$ -	\$ -	\$ -	0.00%
Training Supplies	7460	\$	-	\$ 764.36	\$ 499.71	\$ 1,600.00	\$ 1,100.29	31.23%
Small Tools	7500	\$	28.95	\$ 2,815.03	\$ 2,465.77	\$ 5,000.00	\$ 2,534.23	49.32%
Safety Supplies	7510	\$	-	\$ 3,417.63	\$ 214.88	\$ 1,260.00	\$ 1,045.12	17.05%
Uniform Allowance	7610	\$	160.00	\$ 6,889.19	\$ 1,835.52	\$ 3,250.00	\$ 1,414.48	56.48%
Safety Clothing	7620	\$	149.77	\$ 1,287.11	\$ 924.72	\$ 4,544.00	\$ 3,619.28	20.35%
Conference&Seminar Staff	7710	\$	-	\$ 17,608.57	\$ 1,574.68	\$ 7,564.00	\$ 5,989.32	20.82%
Conference&Seminar Board	7715	\$	-	\$ 545.00	\$ -	\$ 2,575.00	\$ 2,575.00	0.00%
Conference&Seminar Travel Exp	7720	\$	-	\$ 5,750.99	\$ -	\$ 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	\$	-	\$ 1,048.33	\$ 136.34	\$ 1,684.00	\$ 1,547.66	8.10%
Buses/Excursions	7750	\$	-	\$ 4,336.94	\$ -	\$ -	\$ -	0.00%
Tuition/Book Reimbursement	7760	\$	-	\$ 1,268.75	\$ -	\$ -	\$ -	0.00%
Utilities - Gas	7810	\$	3,186.52	\$ 16,410.68	\$ 15,286.77	\$ 29,715.00	\$ 14,428.23	51.44%
Utilities - Water	7820	\$	33,392.11	\$ 467,023.71	\$ 563,053.81	\$ 865,373.00	\$ 302,319.19	65.06%
Utilities - Electric	7830	\$	3,251.94	\$ 113,013.44	\$ 81,870.02	\$ 170,000.00	\$ 88,129.98	48.16%
Airport Assessment Exp	7840	\$	-	\$ 14,235.00	\$ 842.00	\$ 14,000.00	\$ 13,158.00	6.01%
Awards and Certificates	7910	\$	-	\$ 10,926.67	\$ 816.70	\$ 2,610.00	\$ 1,793.30	31.29%
Meals for Staff Training	7920	\$	(10.18)	\$ 1,367.60	\$ 910.51	\$ 3,560.00	\$ 2,649.49	25.58%
Employee Morale	7930	\$	-	\$ 1,078.24	\$ -	\$ -	\$ -	0.00%
COP Debt - PV Fields	7950	\$	19,146.67	\$ 157,040.00	\$ 153,173.33	\$ 229,760.00	\$ 76,586.67	66.67%
Reserve Computer Fleet	7971	\$	-	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	100.00%
Reserve Repair/Oper/Admin	7975	\$	-	\$ -	\$ 150,000.00	\$ 150,000.00	\$ -	100.00%
Admin Fee/CC Refund 2020	8112	\$	207.50	\$ -	\$ 11,644.34	\$ 12,000.00	\$ 355.66	97.04%
<b>Services and Supplies</b>		\$	<b>89,974.65</b>	\$ <b>2,232,265.62</b>	\$ <b>1,813,769.07</b>	\$ <b>3,146,181.00</b>	\$ <b>1,332,411.93</b>	<b>57.65%</b>
<b>YTD Comparison</b>					\$ <b>(418,496.55)</b>			
<b>Capital</b>								
Equip/Facility Replacement	8420	\$	-	\$ -	\$ 269.42	\$ 30,000.00	\$ 29,730.58	0.90%
Sr/Community Rec Facility	8422	\$	-	\$ 7,270.00	\$ -	\$ -	\$ -	0.00%
Mtr Enclosur-Encrnt,Fhill,Adolf	8456	\$	-	\$ 7,872.15	\$ -	\$ -	\$ -	0.00%
Pitts Ranch Park Pavilion	8458	\$	-	\$ 29,256.49	\$ -	\$ -	\$ -	0.00%
LPA Architects-CC/Gym/Sr Ctr	8463	\$	-	\$ 19,690.15	\$ -	\$ -	\$ -	0.00%
Arneill Ranch Park Renovation	8464	\$	-	\$ 30,779.13	\$ -	\$ -	\$ -	0.00%
Lamps/Pole Replacement at M.O.	8465	\$	-	\$ 11,702.74	\$ -	\$ -	\$ -	0.00%
L.E.D. Light SpringvileTennis	8466	\$	-	\$ 16,784.79	\$ -	\$ -	\$ -	0.00%
Charter Oaks Irrigation-Trees	8467	\$	-	\$ 2,772.02	\$ -	\$ -	\$ -	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	\$ -	\$ 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%
Fertilizer Injector System	8478	\$	-	\$ -	\$ 340.97	\$ -	\$ (340.97)	0.00%
Inflatable System	8479	\$	-	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	0.00%
HVAC Administration Bldg	8481	\$	-	\$ -	\$ 13,200.00	\$ 14,520.00	\$ 1,320.00	90.91%
<b>Capital Expense</b>		\$	<b>14,366.14</b>	\$ <b>436,689.93</b>	\$ <b>69,767.01</b>	\$ <b>127,344.39</b>	\$ <b>57,577.38</b>	<b>54.79%</b>
<b>Total Expense</b>		\$	<b>371,931.21</b>	\$ <b>5,103,603.87</b>	\$ <b>4,568,621.26</b>	\$ <b>7,356,865.00</b>	\$ <b>2,788,243.74</b>	<b>62.10%</b>
<b>YTD Comparison</b>					\$ <b>(534,982.61)</b>			

**General Ledger**  
**Fund 20 Assessment District Fund**  
**February 2021 67%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ (23.27)	\$ (952.07)	\$ (174.33)	\$ (500.00)	\$ (325.67)	34.87%
Assessment Revenue	5500	\$ (5,394.91)	\$ (664,619.14)	\$ (693,981.11)	\$ (1,184,957.00)	\$ (490,975.89)	58.57%
<b>Revenue</b>		<b>\$ (5,418.18)</b>	<b>\$ (665,571.21)</b>	<b>\$ (694,155.44)</b>	<b>\$ (1,185,457.00)</b>	<b>\$ (491,301.56)</b>	<b>58.56%</b>
<b>YTD Comparison</b>				<b>\$ (28,584.23)</b>			
<b>Expense</b>							
Full Time Salaries	6100	\$ 1,493.92	\$ 6,232.08	\$ 11,231.28	\$ 18,262.00	\$ 7,030.72	61.50%
Overtime Salaries	6101	\$ 9.90	\$ -	\$ 41.54	\$ -	\$ (41.54)	0.00%
Cell Phone Allowance	6108	\$ 13.86	\$ -	\$ 62.37	\$ -	\$ (62.37)	0.00%
Retirement	6120	\$ 248.91	\$ 934.80	\$ 1,979.10	\$ 3,130.00	\$ 1,150.90	63.23%
Employee Insurance	6130	\$ 289.86	\$ 1,323.57	\$ 3,533.41	\$ 3,606.00	\$ 72.59	97.99%
Workers Compensation	6140	\$ 146.44	\$ 624.40	\$ 1,164.37	\$ 1,753.00	\$ 588.63	66.42%
<b>Personnel</b>		<b>\$ 2,202.89</b>	<b>\$ 9,114.85</b>	<b>\$ 18,012.07</b>	<b>\$ 26,751.00</b>	<b>\$ 8,738.93</b>	<b>67.33%</b>
<b>YTD Comparison</b>				<b>\$ 8,897.22</b>			
<b>Services and Supplies</b>							
Incidental Costs - Assess	6709	\$ 7,944.00	\$ 18,414.72	\$ 18,620.01	\$ 34,256.00	\$ 15,635.99	54.36%
Tree Care	6719	\$ 18,119.50	\$ 39,128.00	\$ 26,013.50	\$ 67,500.00	\$ 41,486.50	38.54%
Contracted LS Services	6720	\$ 42,082.28	\$ 325,940.64	\$ 336,658.24	\$ 505,036.00	\$ 168,377.76	66.66%
Park Amenities - Assess	6722	\$ -	\$ 13,841.82	\$ 929.12	\$ 17,500.00	\$ 16,570.88	5.31%
ActiveNet Charges	6950	\$ -	\$ -	\$ -	\$ 60.00	\$ 60.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ 1,614.95	\$ 1,678.82	\$ 3,000.00	\$ 1,321.18	55.96%
COP Debt - PV Fields	7950	\$ 43,796.67	\$ 323,245.84	\$ 350,373.33	\$ 525,560.00	\$ 175,186.67	66.67%
<b>Expense</b>		<b>\$ 111,942.45</b>	<b>\$ 722,185.97</b>	<b>\$ 734,273.02</b>	<b>\$ 1,152,912.00</b>	<b>\$ 418,638.98</b>	<b>63.69%</b>
<b>YTD Comparison</b>				<b>\$ 12,087.05</b>			
<b>Total Expense</b>		<b>\$ 114,145.34</b>	<b>\$ 731,300.82</b>	<b>\$ 752,285.09</b>	<b>\$ 1,179,663.00</b>	<b>\$ 427,377.91</b>	<b>63.77%</b>
<b>YTD Comparison</b>				<b>\$ 20,984.27</b>			

**General Ledger**  
**Fund 30 Quimby Fee Fund**  
**February 2021 67%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ (3,375.70)	\$ (56,983.98)	\$ (23,785.42)	\$ (38,800.00)	\$ (15,014.58)	61.30%
MBS Interest Earnings	5320	\$ (3,680.00)	\$ (9,670.14)	\$ (7,320.00)	-	\$ 7,320.00	0.00%
Park Dedication Fees	5400	\$ -	\$ (1,356,700.46)	\$ -	-	-	0.00%
<b>Revenue</b>		<b>\$ (7,055.70)</b>	<b>\$ (1,423,354.58)</b>	<b>\$ (31,105.42)</b>	<b>\$ (38,800.00)</b>	<b>\$ (7,694.58)</b>	<b>80.17%</b>
<b>Expense</b>							
ActiveNet Charges	6950	\$ -	\$ 107.00	\$ 12.00	-	\$ (12.00)	0.00%
<b>Services and Supplies</b>		<b>\$ -</b>	<b>\$ 107.00</b>	<b>\$ 12.00</b>	<b>\$ -</b>	<b>\$ (12.00)</b>	<b>0.00%</b>
<b>Capital</b>							
Valle Lindo Restroom/Pavilion	8444	\$ -	\$ 339,234.32	\$ -	-	-	0.00%
Freedom Baseball Fields	8459	\$ -	\$ 41,232.23	\$ -	-	-	0.00%
Mel Vincent Park Restrooms	8460	\$ -	\$ 57,902.46	\$ -	-	-	0.00%
Arnell Ranch Park Renovation	8464	\$ 21,493.75	\$ -	\$ 51,863.75	\$ 1,100,000.00	\$ 1,048,136.25	4.71%
PVAC Restroom & Shower	8469	\$ -	\$ 133,348.35	\$ 35,249.13	\$ 84,401.39	\$ 49,152.26	41.76%
Fertilizer Injector System	8478	\$ -	\$ -	\$ 50,447.93	\$ 60,000.00	\$ 9,552.07	84.08%
Community Center Kitchen	8480	\$ 1,596.08	\$ -	\$ 16,031.57	\$ 250,000.00	\$ 233,968.43	6.41%
<b>Capital</b>		<b>\$ 23,089.83</b>	<b>\$ 571,717.36</b>	<b>\$ 153,592.38</b>	<b>\$ 1,494,401.39</b>	<b>\$ 1,340,797.01</b>	<b>10.28%</b>

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/2014	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-173)	\$ 615,709.00	\$ -	7/31/2019
1/31/2015	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,629,089.75	\$ 621,399.95	1/31/2020
8/8/2016	\$ 2,649,209.00	\$ 1,100,000.00	Comstock/Elacora Mission Oaks		\$ 241,751.49	\$ 2,407,457.51	8/8/2021
8/10/2016	\$ 474,353.00	\$ 629,500.00	KB Homes		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/2018	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/2018	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/2019	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/2019	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/2019	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
<b>Total</b>	<b>\$ 7,311,114.95</b>	<b>\$ 4,700,589.70</b>			<b>\$ 2,955,593.07</b>	<b>\$ 4,594,404.89</b>	



Developer		Project				Quimby Funds			GL Code
No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Allocation Date	Assigned
<b>AMLI</b>									
1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,600.00	\$ 29,585.62	\$ 615,709.00	\$ 615,709.00		7/31/2019	
2	Valle Lindo	Valle Lindo RR/Pavilion*	\$ 425,000.00	\$ 364,574.44		\$ 586,123.38	12/6/2018		8446
3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94		\$ 221,548.94	10/3/2018		8444
									8445
<b>TOTALS</b>			<b>\$ 720,600.00</b>	<b>\$ 615,709.00</b>		<b>\$ -</b>			
<b>FAIRFIELD LLC</b>									
1	Freedom	Freedom Baseball Fields- Non- Contract Cost	\$ 2,250,489.70	\$ 504,121.78	\$ 2,250,489.70	\$ 2,250,489.70	11/7/2018	1/31/2020	8459
2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87		\$ 1,746,367.92			
3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 646,859.60		\$ 1,334,739.05			
4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,447.93		\$ 687,879.45			8469
5		Senior and Community Rec Fac Project		\$ -		\$ 637,431.52			8478
6		Senior and Community Rec Fac Exterior Proj		\$ -		\$ 637,431.52			
7		Community Center Kitchen Expansion		\$ -		\$ 637,431.52			
8		Community Center Classroom and Auditorium Enhancements		\$ 16,031.57		\$ 621,399.95			8480
9		Freedom Park Parking Lot Enhancement							
10		Freedom Park Landscape and Walking Path							
11		Camarillo Grove Nature Center							
<b>TOTALS</b>			<b>\$ 1,660,000.00</b>	<b>\$ 1,629,089.75</b>		<b>\$ 621,399.95</b>			
<b>ELACORA MISSION OAKS</b>									
1	Encanto	PG Equipment Installation	\$ 2,649,209.00	\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00	11/3/2016	8/8/2021	
2	Arneill Rch Pk	Arneill Ranch Park Renovation	\$ 1,100,000.00	\$ 51,863.75		\$ 2,439,321.26	11/5/2020		8464
3				\$ -		\$ 2,407,457.51			
4				\$ -		\$ 2,407,457.51			
5				\$ -		\$ 2,407,457.51			
<b>TOTALS</b>			<b>\$ 1,100,000.00</b>	<b>\$ 241,751.49</b>		<b>\$ 2,407,457.51</b>			
<b>KB HOMES</b>									
1	Valle Lindo	Valle Lindo RR/Pavilion*	\$ 474,353.00	\$ 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 Pavilion	\$ 65,000.00	\$ 31,537.74		\$ 275,730.92			8447
4				\$ -		\$ 244,193.18			
5				\$ -		\$ 244,193.18			
<b>TOTALS</b>			<b>\$ 629,500.00</b>	<b>\$ 230,159.82</b>		<b>\$ 244,193.18</b>			
<b>CRESTVIEW</b>									
1			\$ 21,612.25	\$ -	\$ 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			

QUIMBY FUNDS-DETAIL REPORT

Developer	Project			Quimby Funds			GL Code		
	No.	Location	Description	Budgeted	Expended	Awarded		Balance	Committed Date
ALDERSGATE CONSTRUCTION				\$ -	\$ -	\$ -	21,612.25		
	1			\$ -	\$ -	\$ -	-		6/27/2023
				\$ -	\$ -	\$ -	-		1/9/2024
				\$ -	\$ -	\$ -	-		9/12/2024
				\$ -	\$ -	\$ -	-		
HABITAT FOR HUMANITY				\$ -	\$ -	\$ -	-		
	1			\$ 35,242.00	\$ -	\$ 35,242.00	35,242.00		3/6/2024
	2			\$ -	\$ -	\$ -	35,242.00		
	3			\$ -	\$ -	\$ -	35,242.00		
	4			\$ -	\$ -	\$ -	35,242.00		
SHEA HOMES				\$ -	\$ -	\$ -	-		
	1			\$ 1,264,500.00	\$ -	\$ 1,264,500.00	1,264,500.00		11/21/2024
	2			\$ -	\$ -	\$ -	1,264,500.00		
	3			\$ -	\$ -	\$ -	1,264,500.00		
	4			\$ -	\$ -	\$ -	1,264,500.00		
<b>Grand Total</b>				\$ 4,110,100.00	\$ 2,716,710.06	\$ 7,311,149.95	\$ 4,594,404.89		

## Ventura County Pool

Investment Name	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020
<b>Ventura County Pool</b>	2.497%	2.363%	2.259%	2.089%	2.02%	1.995%	1.887%	1.796%	1.604%
	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021
<b>Ventura County Pool</b>	1.451%	1.293%	1.103%	.958%	.796%	.690%	.518%	.464%	.495%

• Rates are determined at the end of the month

## Local Agency Investment Fund (LAIF)

Investment Name	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020
<b>Local Agency Investment Fund (LAIF)</b>	2.280%	2.190%	2.150%	2.043%	1.967%	1.912%	1.787%	1.648%	1.363%
	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021
<b>Local Agency Investment Fund (LAIF)</b>	1.217%	.920%	.784%	.685%	.620%	.576%	.540%	.458%	.407%

## Cal Trust

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