

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

**FINANCE COMMITTEE  
AGENDA**

**Wednesday, April 20, 2022  
3:00 P.M.**

Please Note: In keeping in alignment with current orders from the Ventura County Health Officer, face coverings are not required but are welcomed and encouraged in indoor public settings and businesses. PVRPD thanks you for your cooperation and understanding.

This meeting will take place both in person and remotely in accordance with Government Code section 54953(e) et seq. (AB 361). Members of the public can participate in the meeting by choosing one of the following options:

1. Attend in person or
2. Join via Zoom -

**Meeting Link: <https://us06web.zoom.us/j/81347898614>  
Webinar ID: 813 4789 8614  
Phone Number: 1-669-900-6833**

- a. Cell Phone/Computer with Microphone: Click on the Zoom 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.
- b. 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. You will then 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. FEE STUDY
5. MARCH 2022 FINANCIALS
6. PURCHASING POLICY
7. ORAL DISCUSSION
8. ADJOURNMENT

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

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

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

**TO:** FINANCE COMMITTEE

**FROM:** MARY OTTEN, GENERAL MANAGER  
By: Jessica A. Puckett, CPRP, Administrative Analyst

**DATE:** April 20, 2022

**SUBJECT:** Draft Review of Cost of Service Analysis for the 2021-2022  
Fee Study and Cost Recovery Analysis

**SUMMARY**

Staff has been working with consulting firm, ClearSource Financial Consulting to conduct a comprehensive fee-based cost analysis and cost recovery study since November 2021. Capital and operating budgets have been analyzed to determine the true cost of services provided by the District to the community as a basis for creating a cost recovery policy and methodology.

**BACKGROUND**

The current Fee Schedule was last studied and updated in FY 2017-2018. After conducting a formal RFP process for bids, the Board awarded a contract to conduct a user fees and cost recovery policy analysis or study to ClearSource Financial Consulting on November 6, 2021. The goal of the study is to develop a cost recovery model and policy that provides a framework for future planning, budgeting, pricing and resource allocation for the District's parks and recreational services. ClearSource has been meeting with District staff to review, analyze, and evaluate current and previous years' operating and capital budgets to determine what it costs the District to provide various services and what, if any, cost recovery has occurred for all services.

**ANALYSIS**

District staff has been meeting with ClearSource over the last five months to review budgets as well as programming and operations to evaluate facility usage, staff labor allocations, and cost recovery estimates. ClearSource has used all of this data and feedback to create a preliminary cost of service analysis to be used as the basis for creating a cost recovery methodology and policy for the District to implement. Staff is seeking feedback and guidance from the Finance Committee in this next step to crafting a new policy and methodology to our user fees and pricing rationale.

**FISCAL IMPACT**

There is currently no fiscal impact associated with this action.

**STRATEGIC PLAN COMPLIANCE**

Meets 2021-2026 Strategic Plan Goal 1.1: Review costs, revenues, and subsidies for program and rentals through strategies:

**1.1.A:** “Conduct a comprehensive Fee Study and Cost Recovery Analysis exploring funding opportunities and apolicies including but not limited to program fees, discounts, cost recovery methods, tournaments, community service organization fees and fees received from the rental of District parks and recreational facilities.”

**1.1.B:** “Develop sustainable funding sources for implementation of the Strategic Plan, deferred maintenance, priority projects, and on-going operations.”

**RECOMMENDATION**

It is recommended that the Finance Committee provide feedback and guidance on the draft cost of service analysis and cost recovery policy development presentation by ClearSource Financial Consulting.

**ATTACHMENTS**

No attachments.

# CASH REPORT

	3/31/2022 Balance	3/31/2021 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 135,581.71	\$ 356,710.35	
457 Pension Trust Restricted	\$ 75,278.42	\$ 86,359.92	
Quimby Fee - Restricted	\$ 198,307.05	\$ 431,482.30	
Multi-Bank Securities Restricted	\$ -	\$ 15,421.14	
Ventura County Pool - Restricted	\$ 3,305,160.70	\$ 4,538,368.15	
Park Impact Fees	\$ 172,347.20	\$ -	
FCDP Checking	\$ 13,846.66	\$ 13,465.76	
<b>Total</b>	<b>\$ 3,900,521.74</b>	<b>\$ 5,441,807.62</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 744,494.00	\$ 687,943.20	
Capital Improvement	\$ 620,750.96	\$ 49,702.78	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 79,843.80	
LAI/ - <b>Capital</b>	\$ 2,532,276.44	\$ 1,792,597.55	
Designated Project	\$ 230,484.00	\$ 16,397.94	
Contingency - Dry Period	\$ 397,645.00	\$ 361,000.00	
Contingency-Compensated Absences	\$ 75,000.00	\$ -	
Contingency - Computer	\$ 20,000.00	\$ 20,000.00	
Contingency - Repair/Oper/Admin	\$ 300,000.00	\$ 200,000.00	
<b>Total</b>	<b>\$ 5,000,494.20</b>	<b>\$ 3,207,485.27</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 2,956,756.09	\$ 12,216.32	
LAI/Cal Trust - <b>Contingency</b>	\$ -	\$ 2,318,016.82	
General Fund Checking	\$ 191,533.74	\$ 661,373.21	
<b>Total</b>	<b>\$ 3,148,289.83</b>	<b>\$ 2,991,606.35</b>	
<b>Total of all Funds</b>	<b>\$ 12,049,305.77</b>	<b>\$ 11,640,899.24</b>	<b>\$ 408,406.53</b>

	4/15/2022 Balance	4/30/2021 Balance	
<b>Restricted Funds</b>			
Debt Service - Restricted	\$ 135,581.71	\$ 256,414.93	
457 Pension Trust Restricted	\$ 75,278.42	\$ 86,363.73	
Quimby Fee - Restricted	\$ 61,947.30	\$ 413,468.34	
Multi-Bank Securities Restricted	\$ -	\$ 15,421.14	
Ventura County Pool - Restricted	\$ 3,305,160.70	\$ 4,543,919.59	
Park Impact Fees	\$ 172,347.20	\$ -	
FCDP Checking	\$ 13,846.66	\$ 13,456.76	
<b>Total</b>	<b>\$ 3,764,161.99</b>	<b>\$ 5,329,044.49</b>	
<b>Semi-Restricted Funds</b>			
Assessment	\$ 701,042.72	\$ 1,114,227.06	
Capital Improvement	\$ 620,570.96	\$ 49,702.58	
Capital - Vehicle Replacement	\$ 79,843.80	\$ 79,843.80	
LAI/ - <b>Capital</b>	\$ 2,532,276.44	\$ 2,320,504.80	
Designated Project	\$ 230,484.00	\$ 16,397.94	
Contingency - Dry Period	\$ 397,645.00	\$ 361,000.00	
Contingency-Compensated Absences	\$ 75,000.00	\$ -	
Contingency - Computer	\$ 20,000.00	\$ 20,000.00	
Contingency - Repair/Oper/Admin	\$ 300,000.00	\$ 200,000.00	
<b>Total</b>	<b>\$ 4,956,862.92</b>	<b>\$ 4,161,676.18</b>	
<b>Unrestricted Funds</b>			
Contingency	\$ 2,756,756.09	\$ 12,221.82	
LAI/Cal Trust - <b>Contingency</b>	\$ -	\$ 4,045,795.87	
General Fund Checking	\$ 267,918.52	\$ 616,528.87	
<b>Total</b>	<b>\$ 3,024,674.61</b>	<b>\$ 4,674,546.56</b>	
<b>Total of all Funds</b>	<b>\$ 11,745,699.52</b>	<b>\$ 14,165,267.23</b>	<b>\$ (2,419,567.71)</b>

Pleasant Valley Recreation and Park District  
 Finance Report  
 March 2022

	Date	Amount	
Accounts Payables:	March 2022	\$ 351,400.14	
	<b>Total</b>	<b>\$ 351,400.14</b>	
Payroll (Total Cost):	3/3/2022	\$ 135,273.07	
	3/17/2022	\$ 137,213.88	
	3/31/2022	\$ 123,495.07	
	<b>Total</b>	<b>\$ 395,982.02</b>	
Outgoing:Online Payments			
	3/3/2022	\$ 4,306.40	Wex Fuel Payment
	3/3/2022	\$ 31,638.99	PERS Health Insurance Premium
	3/3/2022	\$ 14,384.83	CALPERS - Ret PR 3/3/2022
	3/3/2022	\$ 3,308.37	Guardian
	3/3/2022	\$ 646.35	VSP
	3/3/2022	\$ 2,008.69	Hartford
	3/17/2022	\$ 14,707.25	CALPERS- Ret.-PR-3/17/22
	3/31/2022	\$ 14,334.39	CALPERS- Ret.-PR-3/31/2022
	<b>Total</b>	<b>\$ 85,335.27</b>	
	<b>Grand Total</b>	<b>\$ 832,717.43</b>	

**General Ledger**  
**Fund 10 General Fund**  
**March 2022 75%**

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	\$ -	\$ (4,356,785.44)	\$ (4,563,371.80)	\$ (7,301,920.00)	\$ (2,738,848.20)	54.67%
Interest Earnings	5310	\$ -	\$ (17,846.58)	\$ (7,526.65)	\$ (14,928.00)	\$ (7,401.35)	50.42%
Hill Fire 2018	5465	\$ -	\$ (219,884.01)	\$ -	\$ -	\$ -	0.00%
Park Patrol Citations	5506	\$ -	\$ (1,100.00)	\$ (590.00)	\$ (2,200.00)	\$ (1,610.00)	26.82%
Bingo Revenue	5508	\$ -	\$ -	\$ (5,795.25)	\$ (14,400.00)	\$ (8,604.75)	40.24%
Excess Bingo Funds	5509	\$ -	\$ -	\$ (2,946.60)	\$ -	\$ 2,946.60	0.00%
Contract Classes-Public Fees	5510	\$ (17,451.75)	\$ (51,648.85)	\$ (136,543.67)	\$ (128,380.00)	\$ 8,163.67	106.36%
Public Fees	5511	\$ (9,266.63)	\$ (35,381.25)	\$ (98,582.15)	\$ (200,771.00)	\$ (102,188.85)	49.10%
Public Fees-Entry Fees	5520	\$ (3,251.00)	\$ (2,019.00)	\$ (27,670.00)	\$ (25,840.00)	\$ 1,830.00	107.08%
Vending Concessions	5525	\$ -	\$ -	\$ (620.40)	\$ (2,500.00)	\$ (1,879.60)	24.82%
Rental	5530	\$ (65,520.15)	\$ (137,757.87)	\$ (309,733.59)	\$ (285,912.00)	\$ 23,821.59	108.33%
Cell Tower Revenue	5535	\$ (12,095.04)	\$ (73,096.75)	\$ (79,657.87)	\$ (91,704.00)	\$ (12,046.13)	86.86%
Parking Fees	5540	\$ (1,183.18)	\$ (4,891.11)	\$ (10,908.97)	\$ (8,512.00)	\$ 2,396.97	128.16%
CAPRI Workers Comp Prior Year	5546	\$ -	\$ -	\$ (15,947.55)	\$ -	\$ 15,947.55	0.00%
Activity Guide Revenue	5555	\$ (850.00)	\$ (850.00)	\$ (2,550.00)	\$ (10,000.00)	\$ (7,450.00)	25.50%
Sponsorships/Donations	5558	\$ -	\$ (2,565.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)	0.00%
Staffing Cost Recovery	5563	\$ (3,026.50)	\$ (19,472.00)	\$ (44,289.25)	\$ (26,730.00)	\$ 17,559.25	165.69%
Special Event Permits	5564	\$ -	\$ (600.00)	\$ (800.00)	\$ -	\$ 800.00	0.00%
Security Services Recovery	5566	\$ (300.00)	\$ -	\$ (3,061.00)	\$ -	\$ 3,061.00	0.00%
Contributions	5570	\$ (1,514.33)	\$ (35,000.00)	\$ (73,529.28)	\$ (72,000.00)	\$ 1,529.28	102.12%
Other Misc Revenue	5575	\$ (15,512.62)	\$ (53,307.21)	\$ (328,104.89)	\$ (304,880.00)	\$ 23,224.89	107.62%
Credit Card Processing Fee	5576	\$ -	\$ (92.89)	\$ (67.75)	\$ -	\$ 67.75	0.00%
Cash Over/Under	5580	\$ -	\$ (92.00)	\$ (45.00)	\$ -	\$ 45.00	0.00%
Incentive Income	5585	\$ (686.24)	\$ (582.08)	\$ (1,556.55)	\$ (2,700.00)	\$ (1,143.45)	57.65%
Reimbursement - ROPS	5600	\$ -	\$ (373,105.94)	\$ (396,407.90)	\$ (325,000.00)	\$ 71,407.90	121.97%
Reimb-Needs Assessment/LPA	5605	\$ -	\$ (17,610.38)	\$ -	\$ -	\$ -	0.00%
Surplus Carryover	5991	\$ -	\$ -	\$ -	\$ (16,397.00)	\$ (16,397.00)	0.00%
<b>Revenue</b>		<b>\$ 160,573.66</b>	<b>\$ 5,130,933.77</b>	<b>\$ 5,824,607.04</b>	<b>\$ 8,835,774.00</b>	<b>\$ 3,011,166.96</b>	<b>65.92%</b>
<b>YTD Comparison</b>				<b>\$ 693,673.27</b>			
<b>Personnel</b>							
Full Time Salaries	6100	\$ 264,689.25	\$ 1,637,791.49	\$ 1,683,480.95	\$ 2,504,112.00	\$ 820,631.05	67.23%
Overtime Salaries	6101	\$ 3,273.49	\$ 7,730.50	\$ 11,528.08	\$ 23,594.00	\$ 12,065.92	48.86%
Car Allowance	6105	\$ 1,298.15	\$ 7,892.03	\$ 8,438.98	\$ 10,800.00	\$ 2,361.02	78.14%
Cell Phone Allowance	6108	\$ 1,714.17	\$ 10,150.07	\$ 10,773.91	\$ 15,420.00	\$ 4,646.09	69.87%
Part-Time Salaries	6110	\$ 43,039.96	\$ 113,332.05	\$ 267,337.07	\$ 469,895.00	\$ 202,557.93	56.89%
Retirement	6120	\$ 44,791.06	\$ 282,795.40	\$ 281,154.84	\$ 445,014.00	\$ 163,859.16	63.18%
457 Pension	6121	\$ 87.17	\$ 68,294.26	\$ 16,053.58	\$ 7,000.00	\$ (9,053.58)	229.34%
Deferred Compensation	6125	\$ 548.34	\$ 3,371.74	\$ 3,514.31	\$ 4,752.00	\$ 1,237.69	73.95%
Employee Insurance	6130	\$ 15,328.07	\$ 257,681.65	\$ 166,137.60	\$ 351,958.00	\$ 185,820.40	47.20%
Workers Compensation	6140	\$ 18,480.62	\$ 64,950.02	\$ 114,612.86	\$ 189,304.00	\$ 74,691.14	60.54%
Unemployment Insurance	6150	\$ -	\$ 16,340.00	\$ 39.41	\$ 40,000.00	\$ 39,960.59	0.10%
Loan - Pension Obligation	6160	\$ -	\$ 24,742.00	\$ 14,217.75	\$ 264,218.00	\$ 250,000.25	5.38%
PERS Unfunded Liability	6170	\$ -	\$ 434,065.00	\$ 501,541.00	\$ 516,970.00	\$ 15,429.00	97.02%
<b>Personnel</b>		<b>\$ 393,250.28</b>	<b>\$ 2,929,136.21</b>	<b>\$ 3,078,830.34</b>	<b>\$ 4,843,037.00</b>	<b>\$ 1,764,206.66</b>	<b>63.57%</b>
<b>YTD Comparison</b>				<b>\$ 149,694.13</b>			
<b>Services and Supplies</b>							
Telephone/Internet	6210	\$ 1,753.76	\$ 15,339.11	\$ 16,211.17	\$ 23,008.00	\$ 6,796.83	70.46%
Internet Services	6220	\$ 1,498.08	\$ 14,436.00	\$ 19,137.08	\$ 36,862.00	\$ 17,724.92	51.92%
IT Infrastructure	6230	\$ -	\$ 511.32	\$ 539.62	\$ 2,000.00	\$ 1,460.38	26.98%
Computer Hardware/Software	6240	\$ 1,854.40	\$ 7,271.27	\$ 9,979.45	\$ 12,050.00	\$ 2,070.55	82.82%
Pool Chemicals	6310	\$ 1,161.91	\$ 1,448.73	\$ 3,230.75	\$ 8,250.00	\$ 5,019.25	39.16%
Janitorial Supplies	6320	\$ 545.23	\$ 18,482.88	\$ 26,872.01	\$ 48,408.00	\$ 21,535.99	55.51%
COVID - Supplies	6321	\$ -	\$ 7,611.35	\$ 80.44	\$ 5,600.00	\$ 5,519.56	1.44%
Kitchen Supplies	6330	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Food Supplies	6340	\$ 58.61	\$ -	\$ 619.41	\$ 12,745.00	\$ 12,125.59	4.86%
Water Maint & Service	6350	\$ 80.25	\$ 700.75	\$ 437.05	\$ 1,265.00	\$ 827.95	34.55%
Laundry/Wash Service	6360	\$ -	\$ 178.00	\$ -	\$ 880.00	\$ 880.00	0.00%
Insurance Liability	6410	\$ -	\$ 208,084.00	\$ 236,698.00	\$ 236,698.00	\$ -	100.00%
Equipment Maintenance	6500	\$ 42.84	\$ -	\$ 141.93	\$ 900.00	\$ 758.07	15.77%
Fuel	6510	\$ 4,660.01	\$ 32,868.13	\$ 36,086.53	\$ 51,600.00	\$ 15,513.47	69.94%
Vehicle Maintenance	6520	\$ 2,078.33	\$ 17,599.68	\$ 18,763.90	\$ 35,400.00	\$ 16,636.10	53.01%
Office Equipment Maintenance	6530	\$ -	\$ 116.89	\$ -	\$ -	\$ -	0.00%
Building Repair	6610	\$ 6,072.27	\$ 27,998.03	\$ 32,027.79	\$ 88,000.00	\$ 55,972.21	36.40%

**General Ledger**  
**Fund 10 General Fund**  
**March 2022 75%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
HVAC	6620	\$ 242.96	\$ 3,699.69	\$ 5,373.47	\$ 8,820.00	\$ 3,446.53	60.92%
Playground Maintenance	6630	\$ 2,960.13	\$ 3,443.80	\$ 4,452.17	\$ 60,000.00	\$ 55,547.83	7.42%
Turf Removal	6705	\$ 13,145.81	\$ -	\$ 14,567.81	\$ 20,000.00	\$ 5,432.19	72.84%
Grounds Maintenance	6710	\$ 2,974.07	\$ 64,103.30	\$ 51,102.95	\$ 86,220.00	\$ 35,117.05	59.27%
Parking Lot Repair - Assess	6718	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Tree Care	6719	\$ 3,000.00	\$ 25,559.88	\$ 22,327.50	\$ 30,000.00	\$ 7,672.50	74.43%
Park Amenities - Assess	6722	\$ 4,949.40	\$ -	\$ 4,949.40	\$ -	\$ (4,949.40)	0.00%
Fee Schedule	6727	\$ -	\$ -	\$ -	\$ 16,397.00	\$ 16,397.00	0.00%
Contracted Pest Control	6730	\$ 600.00	\$ 760.00	\$ 1,900.00	\$ 2,520.00	\$ 620.00	75.40%
Rubbish & Refuse	6740	\$ 6,714.10	\$ 52,964.60	\$ 52,869.53	\$ 79,346.00	\$ 26,476.47	66.63%
Vandalism/Theft	6750	\$ 26.12	\$ 265.91	\$ 112.33	\$ 500.00	\$ 387.67	22.47%
Memberships	6810	\$ 375.00	\$ 12,370.00	\$ 13,265.00	\$ 14,435.00	\$ 1,170.00	91.89%
Office Supplies	6910	\$ 1,267.51	\$ 5,211.29	\$ 9,354.58	\$ 12,709.00	\$ 3,354.42	73.61%
Postage Expense	6920	\$ 5,534.15	\$ 1,037.65	\$ 12,511.23	\$ 12,700.00	\$ 188.77	98.51%
Advertising Expense	6930	\$ 310.00	\$ 900.00	\$ 2,608.00	\$ 2,490.00	\$ (118.00)	104.74%
Printing Charges	6940	\$ -	\$ 6,234.66	\$ 4,855.75	\$ 14,123.00	\$ 9,267.25	34.38%
Registration Fees	6950	\$ 3,816.72	\$ 11,765.54	\$ 57,002.17	\$ 47,732.00	\$ (9,270.17)	119.42%
Approp Redev/Collection Fees	6960	\$ -	\$ 255,697.19	\$ 271,904.71	\$ 545,454.00	\$ 273,549.29	49.85%
Minor Furn Fixture & Equip	6980	\$ -	\$ 1,121.45	\$ 861.23	\$ 1,137.00	\$ 275.77	75.75%
Fingerprint Fees (HR)	7010	\$ 72.00	\$ 15.00	\$ 420.00	\$ 2,640.00	\$ 2,220.00	15.91%
Fire & Safety Insp Fees	7020	\$ 1,960.00	\$ 2,239.93	\$ 2,324.65	\$ 3,800.00	\$ 1,475.35	61.18%
Permit & Licensing Fees	7030	\$ -	\$ 1,740.26	\$ 3,628.40	\$ 6,350.00	\$ 2,721.60	57.14%
State License Fee	7040	\$ -	\$ 657.50	\$ 48.75	\$ 1,000.00	\$ 951.25	4.88%
Professional Services	7100	\$ -	\$ 7,000.00	\$ 39,208.00	\$ 81,550.00	\$ 42,342.00	48.08%
Legal Services	7110	\$ 2,422.50	\$ 34,499.06	\$ 34,618.20	\$ 90,000.00	\$ 55,381.80	38.46%
Typeset and Print Services	7115	\$ -	\$ -	\$ 10,738.77	\$ 29,300.00	\$ 18,561.23	36.65%
Instructor Services	7120	\$ 11,131.15	\$ 25,144.75	\$ 85,403.61	\$ 108,303.00	\$ 22,899.39	78.86%
PERS Admin Fees	7125	\$ 87.83	\$ 1,130.80	\$ 1,003.53	\$ 2,128.00	\$ 1,124.47	47.16%
Audit Services	7130	\$ -	\$ 11,760.00	\$ 9,000.00	\$ 20,275.00	\$ 11,275.00	44.39%
Medical & Health Svcs (HR)	7140	\$ -	\$ 400.00	\$ 1,230.00	\$ 6,420.00	\$ 5,190.00	19.16%
Security Services	7150	\$ 595.72	\$ 2,257.50	\$ 4,654.72	\$ 4,147.00	\$ (507.72)	112.24%
Entertainment Services	7160	\$ -	\$ -	\$ 118.72	\$ 2,400.00	\$ 2,281.28	4.95%
Business Services	7180	\$ 772.17	\$ 75,214.87	\$ 48,425.91	\$ 67,660.00	\$ 19,234.09	71.57%
Umpire/Referee Services	7190	\$ 60.00	\$ -	\$ 1,125.00	\$ 1,500.00	\$ 375.00	75.00%
Subscriptions	7210	\$ 9.99	\$ 1,264.00	\$ 115.92	\$ 3,723.00	\$ 3,607.08	3.11%
Rents & Leases - Equip	7310	\$ 997.20	\$ 2,322.18	\$ 5,784.48	\$ 24,000.00	\$ 18,215.52	24.10%
Bldg/Field Leases & Rental	7320	\$ -	\$ (60.00)	\$ (250.00)	\$ 60.00	\$ 310.00	-416.67%
Event Supplies	7410	\$ -	\$ -	\$ 687.99	\$ 3,330.00	\$ 2,642.01	20.66%
Supplies	7420	\$ 126.51	\$ 1,295.71	\$ 3,708.66	\$ 14,435.00	\$ 10,726.34	25.69%
Bingo Supplies	7430	\$ -	\$ -	\$ 3,145.12	\$ 3,600.00	\$ 454.88	87.36%
Sporting Goods	7440	\$ 2,369.63	\$ 207.91	\$ 5,018.03	\$ 6,000.00	\$ 981.97	83.63%
Arts and Craft Supplies	7450	\$ -	\$ -	\$ -	\$ 3,375.00	\$ 3,375.00	0.00%
Training Supplies	7460	\$ -	\$ 499.71	\$ 30.00	\$ 1,800.00	\$ 1,770.00	1.67%
Small Tools	7500	\$ 601.15	\$ 3,178.73	\$ 3,223.34	\$ 6,000.00	\$ 2,776.66	53.72%
Safety Supplies	7510	\$ 3,469.62	\$ 853.51	\$ 4,390.44	\$ 5,750.00	\$ 1,359.56	76.36%
Uniform Allowance	7610	\$ 2,442.83	\$ 3,914.60	\$ 8,294.77	\$ 11,220.00	\$ 2,925.23	73.93%
Safety Clothing	7620	\$ 582.49	\$ 1,062.63	\$ 1,032.49	\$ 4,764.00	\$ 3,731.51	21.67%
Transportation and Travel	7700	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0.00%
Conference&Seminar Staff	7710	\$ (1,792.74)	\$ 3,758.33	\$ 3,201.21	\$ 23,196.00	\$ 19,994.79	13.80%
Conference&Seminar Board	7715	\$ -	\$ -	\$ 217.00	\$ 4,450.00	\$ 4,233.00	4.88%
Conference&Seminar Travel Exp	7720	\$ (987.96)	\$ -	\$ 1,741.19	\$ 13,718.00	\$ 11,976.81	12.69%
Out of Town Travel Board	7725	\$ -	\$ -	\$ 1,221.94	\$ 2,420.00	\$ 1,198.06	50.49%
Private Vehicle Mileage	7730	\$ 32.48	\$ 123.00	\$ 32.48	\$ 3,892.00	\$ 3,859.52	0.83%
Buses/Excursions	7750	\$ -	\$ -	\$ -	\$ 17,400.00	\$ 17,400.00	0.00%
Utilities - Gas	7810	\$ 5,445.91	\$ 19,331.79	\$ 29,460.90	\$ 30,414.00	\$ 953.10	96.87%
Utilities - Water	7820	\$ 51,695.96	\$ 627,279.99	\$ 503,871.58	\$ 899,999.00	\$ 396,127.42	55.99%
Utilities - Electric	7830	\$ 18,366.44	\$ 105,136.97	\$ 146,657.21	\$ 210,000.00	\$ 63,342.79	69.84%
Airport Assessment Exp	7840	\$ -	\$ 842.00	\$ -	\$ 14,000.00	\$ 14,000.00	0.00%
Awards and Certificates	7910	\$ -	\$ 861.19	\$ 7,144.60	\$ 14,206.00	\$ 7,061.40	50.29%
Meals for Staff Training	7920	\$ 369.81	\$ 910.51	\$ 1,032.28	\$ 3,500.00	\$ 2,467.72	29.49%
Employee Morale	7930	\$ 45.03	\$ 144.24	\$ 2,541.80	\$ 5,500.00	\$ 2,958.20	46.21%
COP Debt - PV Fields	7950	\$ -	\$ 229,759.38	\$ -	\$ 223,760.00	\$ 223,760.00	0.00%
Reserve Computer Fleet	7971	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	0.00%
Reserve Dry Period	7973	\$ -	\$ -	\$ 36,645.00	\$ 36,645.00	\$ -	100.00%
Reserve Repair/Oper/Admin	7975	\$ -	\$ 75,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	100.00%
Reserve - Compensated Absences	7976	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ -	100.00%



**General Ledger**  
**Fund 10 General Fund**  
**March 2022 75%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Admin Fee/CC Refund 2020	8112	\$ -	\$ 11,644.34	\$ 275.00	\$ -	\$ (275.00)	0.00%
<b>Services and Supplies</b>		<b>\$ 166,597.38</b>	<b>\$ 2,051,671.49</b>	<b>\$ 2,117,014.65</b>	<b>\$ 3,714,379.00</b>	<b>\$ 1,597,364.35</b>	<b>57.00%</b>
<b>YTD Comparison</b>				<b>\$ 65,343.16</b>			
<b>Capital</b>							
Capital	8400	\$ 5,020.63	\$ -	\$ 5,020.63	\$ -	\$ (5,020.63)	0.00%
Equip/Facility Replacement	8420	\$ -	\$ 269.42	\$ 29,984.93	\$ 64,730.00	\$ 34,745.07	46.32%
Community Center Marquee	8468	\$ -	\$ 3,997.52	\$ -	\$ -	\$ -	0.00%
Switches and Servers	8474	\$ -	\$ 29,642.96	\$ -	\$ -	\$ -	0.00%
Turf Grinder	8475	\$ -	\$ 14,366.14	\$ -	\$ -	\$ -	0.00%
Pitts Ranch BB Crt Repaint	8476	\$ -	\$ 7,950.00	\$ -	\$ -	\$ -	0.00%
Inflatable System	8479	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	0.00%
HVAC Administration Bldg	8481	\$ -	\$ 13,200.00	\$ -	\$ -	\$ -	0.00%
ECAA Loan-Lighting Project	8483	\$ -	\$ -	\$ 52.50	\$ 190,000.00	\$ 189,947.50	0.03%
HVAC Conference Room	8485	\$ -	\$ -	\$ 7,414.00	\$ 15,000.00	\$ 7,586.00	49.43%
Pool Vacuum	8486	\$ -	\$ -	\$ 5,203.25	\$ 6,000.00	\$ 796.75	86.72%
Springville Parking Lot	8487	\$ -	\$ -	\$ 23,600.22	\$ 80,000.00	\$ 56,399.78	29.50%
Mission Oaks Parking Lot	8488	\$ 3,068.90	\$ -	\$ 61,654.20	\$ 100,000.00	\$ 38,345.80	61.65%
Tennis Court Lighting	8489	\$ 2,242.11	\$ -	\$ 114,438.61	\$ 140,000.00	\$ 25,561.39	81.74%
Senior Center Carpeting	8491	\$ -	\$ -	\$ 7,496.78	\$ 15,000.00	\$ 7,503.22	49.98%
Sr Ctr Upgrade to Sound Board	8492	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0.00%
Bingo Console	8494	\$ -	\$ -	\$ 5,007.00	\$ 15,000.00	\$ 9,993.00	33.38%
Turf Sweeper	8495	\$ -	\$ -	\$ 8,189.10	\$ 8,190.00	\$ 0.90	99.99%
Prop 68 Arneill Ranch Park	8496	\$ 2,000.00	\$ -	\$ 79,800.00	\$ 82,880.00	\$ 3,080.00	96.28%
<b>Capital</b>		<b>\$ 12,331.64</b>	<b>\$ 69,426.04</b>	<b>\$ 347,861.22</b>	<b>\$ 737,300.00</b>	<b>\$ 389,438.78</b>	<b>47.18%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 559,847.66</b>	<b>\$ 4,980,807.70</b>	<b>\$ 5,195,844.99</b>	<b>\$ 8,557,416.00</b>	<b>\$ 3,361,571.01</b>	<b>60.72%</b>
<b>TOTAL YTD COMPARISON</b>				<b>\$ 215,037.29</b>			

**General Ledger**  
**Fund 20 Assessment District**  
**March 2022 75%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ -	\$ (198.38)	\$ (193.43)	\$ (238.00)	\$ (44.57)	81.27%
Assessment Revenue	5500	\$ -	\$ (693,981.11)	\$ (716,722.21)	\$ (1,209,566.00)	\$ (492,843.79)	59.25%
<b>Revenue</b>		<b>\$ -</b>	<b>\$ (694,179.49)</b>	<b>\$ (716,915.64)</b>	<b>\$ (1,209,804.00)</b>	<b>\$ (492,888.36)</b>	<b>59.26%</b>
<b>YTD Comparison</b>				<b>\$ (22,736.15)</b>			
<b>Personnel</b>							
Full Time Salaries	6100	\$ 2,877.75	\$ 12,725.00	\$ 16,028.02	\$ 20,831.00	\$ 4,802.98	76.94%
Overtime Salaries	6101	\$ -	\$ -	\$ 66.98	\$ -	\$ (66.98)	0.00%
Cell Phone Allowance	6108	\$ 21.99	\$ 6.93	\$ 141.85	\$ 178.00	\$ 36.15	79.69%
Retirement	6120	\$ 450.06	\$ 2,227.25	\$ 2,567.91	\$ 3,568.00	\$ 1,000.09	71.97%
Employee Insurance	6130	\$ 239.38	\$ 3,822.99	\$ 2,203.51	\$ 3,749.00	\$ 1,545.49	58.78%
Workers Compensation	6140	\$ 293.67	\$ 1,309.87	\$ 1,690.76	\$ 2,483.00	\$ 792.24	68.09%
<b>Personnel</b>		<b>\$ 3,882.85</b>	<b>\$ 20,092.04</b>	<b>\$ 22,699.03</b>	<b>\$ 30,809.00</b>	<b>\$ 8,109.97</b>	<b>73.68%</b>
<b>YTD Comparison</b>				<b>\$ 2,606.99</b>			
<b>Services and Supplies</b>							
Incidental Costs - Assess	6709		\$ 18,620.01	\$ 28,759.18	\$ 30,094.00	\$ 1,334.82	95.56%
Grounds Maintenance	6710		\$ -	\$ 3,578.30	\$ 15,000.00	\$ 11,421.70	23.86%
Tree Care	6719	\$ -	\$ 39,975.00	\$ 56,287.50	\$ 67,500.00	\$ 11,212.50	83.39%
Contracted LS Services	6720	\$ 15,404.76	\$ 374,651.45	\$ 309,027.36	\$ 465,913.00	\$ 156,885.64	66.33%
Park Amenities - Assess	6722	\$ 4,979.50	\$ 3,819.18	\$ 6,678.92	\$ 17,500.00	\$ 10,821.08	38.17%
Registration Fees	6950	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ 1,678.82	\$ 1,736.59	\$ 3,500.00	\$ 1,763.41	49.62%
COP Debt - PV Fields	7950	\$ -	\$ 525,559.21	\$ 529,759.38	\$ 529,760.00	\$ 0.62	100.00%
<b>Expense</b>		<b>\$ 20,384.26</b>	<b>\$ 964,303.67</b>	<b>\$ 935,827.23</b>	<b>\$ 1,129,337.00</b>	<b>\$ 193,509.77</b>	<b>82.87%</b>
<b>YTD Comparison</b>				<b>\$ (28,476.44)</b>			
<b>TOTAL EXPENSES</b>		<b>\$ 24,267.11</b>	<b>\$ 984,395.71</b>	<b>\$ 958,526.26</b>	<b>\$ 1,160,146.00</b>	<b>\$ 201,619.74</b>	<b>82.62%</b>
<b>TOTAL YTD COMPARISON</b>				<b>\$ (25,869.45)</b>			

**General Ledger**  
**Fund 30 Quimby Fee Fund**  
**March 2022 75%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ -	\$ (35,233.24)	\$ (5,598.86)	\$ (10,013.00)	\$ (4,414.14)	55.92%
MBS Interest Earnings	5320	\$ -	\$ (7,320.00)	\$ -	\$ -	\$ -	0.00%
Park Dedication Fees	5400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Revenue</b>		<b>\$ -</b>	<b>\$ (42,553.24)</b>	<b>\$ (5,598.86)</b>	<b>\$ (10,013.00)</b>	<b>\$ (4,414.14)</b>	<b>55.92%</b>

**YTD Comparison** **\$ 36,954.38**

<b>Expense</b>							
Registration Fees	6950	\$ -	\$ 12.00	\$ 36.00	\$ -	\$ (36.00)	0.00%
<b>Expense</b>		<b>\$ -</b>	<b>\$ 12.00</b>	<b>\$ 36.00</b>	<b>\$ -</b>	<b>\$ (36.00)</b>	<b>0.00%</b>

<b>Capital</b>							
Arneill Ranch Park Renovation	8464	\$ 157.56	\$ 78,591.50	\$ 1,193,572.38	\$ 1,477,651.00	\$ 284,078.62	80.76%
PVAC Restroom & Shower	8469	\$ -	\$ 35,249.13	\$ -	\$ -	\$ -	0.00%
Turf Grinder	8475	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fertilizer Injector System	8478	\$ -	\$ 50,788.90	\$ -	\$ -	\$ -	0.00%
Community Center Kitchen	8480	\$ 121,850.95	\$ 17,081.57	\$ 253,298.39	\$ 273,262.00	\$ 19,963.61	48.10%
Pickleball Sports Complex	8493	\$ 1,325.00	\$ -	\$ 1,325.00	\$ 1,400,000.00	\$ 1,398,675.00	0.00%
<b>Capital</b>		<b>\$ 123,333.51</b>	<b>\$ 181,711.10</b>	<b>\$ 1,448,195.77</b>	<b>\$ 3,150,913.00</b>	<b>\$ 1,702,717.23</b>	<b>45.96%</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-17	\$ 615,709.00	\$ -	7/31/2019
1/31/2015	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,887,350.38	\$ 363,139.32	1/31/2020
8/8/2016	\$ 2,649,209.00	\$ 2,800,000.00	Comstock/Elacora Mission Oaks		\$ 1,476,993.19	\$ 1,172,215.81	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>\$ 6,400,589.70</b>			<b>\$ 4,449,095.40</b>	<b>\$ 3,100,902.56</b>	

Developer	Project			Quimby Funds			GL Code			
	No.	Location	Description	Budgeted	Expended	Awarded		Balance	Committed Date	Allocation Date
<b>AMLI</b>										
Public Hearing 7/5/2018	1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,600.00	\$ 29,585.62	\$ 615,709.00	\$ 615,709.00		7/31/2019	
Public Hearing 7/5/2018	2	Valle Lindo	Valle Lindo RR/Pavillon*	\$ 425,000.00	\$ 364,574.44		\$ 586,123.38		12/6/2018	8446
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94		\$ 221,548.94		10/3/2018	8444
<b>TOTALS</b>				<b>\$ 720,600.00</b>	<b>\$ 615,709.00</b>		<b>\$ -</b>			8445
<b>FAIRFIELD LLC</b>										
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	\$ 646,859.60		\$ 1,334,739.05			
Mid-Year Budget Adj. 2/5/2020	4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,788.90		\$ 687,879.45			8469
	5		Senior and Community Rec Fac Project		\$ -		\$ 637,090.55			8478
	6		Senior and Community Rec Fac Exterior Proj		\$ -		\$ 637,090.55			
	7		Community Center Kitchen Expansion	\$ 250,000.00	\$ 273,951.23		\$ 363,139.32			8480
	8		Community Center Classroom and Auditorium Enhancements							
	9		Freedom Park Parking Lot Enhancement							
	10		Freedom Park Landscape and Walking Path							
	11		Camarillo Grove Nature Center							
<b>ELACORA MISSION OAKS</b>				<b>\$ 1,910,000.00</b>	<b>\$ 1,887,350.38</b>		<b>\$ 363,139.32</b>			
Budget Allocation 11/5/2020	1	Encanto	PG Equipment Installation	\$ 1,100,000.00	\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00		8/8/2021	
	2	Arneill Rch Pk	Arneill Ranch Park Renovation	\$ 1,172,215.81	\$ 1,287,105.45		\$ 2,459,321.26		11/3/2016	
	3		Pickelball	\$ 1,400,000.00			\$ 1,172,215.81		11/5/2020	8464
	4		Camarillo Nature Center	\$ 300,000.00			\$ 1,172,215.81			
	5		Freedom Park Landscape and Walking Path				\$ 1,172,215.81			
			Freedom Baseball Fields				\$ 1,172,215.81			
<b>KB HOMES</b>				<b>\$ 2,800,000.00</b>	<b>\$ 1,476,993.19</b>		<b>\$ 1,172,215.81</b>			
Public Hearing 7/5/2018	1	Valle Lindo	Valle Lindo RR/Pavillon*	\$ 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		\$ 275,730.92			8460
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Pavillon	\$ 65,000.00	\$ 31,537.74		\$ 244,193.18			8447
	4		Community Center Classroom and Auditorium Enhancements				\$ 244,193.18			
	5		Dos Caminos Expansion and ADA				\$ 244,193.18			
							\$ 244,193.18			
<b>CRESTVIEW</b>				<b>\$ 629,500.00</b>	<b>\$ 230,159.82</b>		<b>\$ 244,193.18</b>			
<b>ALDERSGATE CONSTRUCTION</b>				<b>\$ -</b>	<b>\$ -</b>		<b>\$ 21,612.25</b>		<b>6/7/2023</b>	
							\$ -			
							\$ -			
							\$ -			
							\$ -			
<b>HABITAT FOR HUMANITY</b>				<b>\$ -</b>	<b>\$ -</b>		<b>\$ 35,242.00</b>		<b>3/6/2024</b>	
							\$ -			
							\$ -			
<b>SHEA HOMES</b>				<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,264,500.00</b>		<b>11/21/2024</b>	
							\$ -			
<b>Grand Total</b>				<b>\$ 6,060,100.00</b>	<b>\$ 4,210,212.39</b>		<b>\$ 7,311,114.95</b>			
							<b>\$ 3,100,902.56</b>			

**General Ledger**  
**Fund 40 Park Impact Fee Fund**  
**March 2022 75%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Park Impact Fees	5450	\$ (6,983.00)	\$ -	\$ (172,347.20)	\$ -	\$ 172,347.20	0.00%
<b>Revenue</b>		<b>\$ (6,983.00)</b>	<b>\$ -</b>	<b>\$ (172,347.20)</b>	<b>\$ -</b>	<b>\$ 172,347.20</b>	<b>0.00%</b>

**General Ledger**  
**Fund 50 CDBG - Food Share**  
**February 2022 67%**

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
CDBG - Food Share	5577	\$ -	\$ -	\$ -	\$ (42,428.33)	\$ (42,428.33)	0.00%
<b>Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,428.33</b>	<b>\$ 42,428.33</b>	<b>0.00%</b>

<b>Personnel</b>							
Full Time Salaries	6100	\$ 396.34		\$ 12,747.86	\$ 37,587.00	\$ 24,839.14	33.92%
Part-Time Salaries	6110	\$ 450.00		\$ 1,562.00	\$ 5,000.00	\$ 3,438.00	31.24%
Retirement	6120	\$ 83.04		\$ 362.48	\$ 2,853.00	\$ 2,490.52	12.71%
Employee Insurance	6130	\$ 3.78		\$ 21.97	\$ 3,591.00	\$ 3,569.03	0.61%
Workers Compensation	6140	\$ 19.48		\$ 61.98	\$ 1,082.00	\$ 1,020.02	5.73%
<b>Personnel</b>		<b>\$ 952.64</b>	<b>\$ -</b>	<b>\$ 14,756.29</b>	<b>\$ 50,113.00</b>	<b>\$ 35,356.71</b>	<b>29.45%</b>

<b>Services and Supplies</b>							
Office Supplies	6910	\$ 199.08	\$ -	\$ 633.70	\$ -	\$ (633.70)	0.00%
Event Supplies	7410				\$ 1,500.00	\$ 1,500.00	0.00%
Uniform Allowance	7610				\$ 150.00	\$ 150.00	0.00%
Private Vehicle Mileage	7730				\$ 1,500.00	\$ 1,500.00	0.00%
						\$ -	
<b>Expense</b>		<b>\$ 199.08</b>	<b>\$ -</b>	<b>\$ 633.70</b>	<b>\$ 3,150.00</b>	<b>\$ 2,516.30</b>	<b>0.00%</b>

<b>Revenue Budget</b>	<b>\$ 42,428.33</b>
<b>Expense Total</b>	<b>\$ 15,389.99</b>
<b>Percent of Revenue</b>	<b>36.3%</b>

## Ventura County Pool

Investment Name	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021
<b>Ventura County Pool</b>	.796%	.690%	.518%	.464%	.495%	.410%	.383%	.357%	.361%
Investment Name	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022
<b>Ventura County Pool</b>	.331%	.305%	.322%	.310%	.300%	.310%	.330%	.38%	.41%

• Rates are determined at the end of the month

## Local Agency Investment Fund (LAIF)

Investment Name	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021
<b>Local Agency Investment Fund (LAIF)</b>	.620%	.576%	.540%	.458%	.407%	.357%	.339%	.315%	.262%
Investment Name	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022
<b>Local Agency Investment Fund (LAIF)</b>	.330%	.221%	.206%	.203%	.202%	.212%	.234%	.278%	.365%

## Pacific Western Bank

Investment Name	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021
<b>Pacific Western Bank</b>	.04%	.04%	.04%	.04%	.04%	.04%	.04%	.04%	.04%
	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022
<b>Pacific Western Bank</b>	.04%	.04%	.04%	.04%	.04%	.04%	.04%	.04%	.04%



**RESOLUTION NO. 468**

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE PLEASANT VALLEY RECREATION AND PARK DISTRICT ADOPTING  
RULES AND REGULATIONS PERTAINING TO THE PURCHASE OF  
SUPPLIES, EQUIPMENT AND RELATED SERVICES; AND REVIEW AND  
AUTHORIZATION OF PROJECTS IN EXCESS OF \$15,000 WITHIN THE  
SCOPE OF PUBLIC CONTRACT CODE § 20815 ET SEQ.**

**WHEREAS**, California Public Resources Code section 5786.15 requires recreation and park districts to adopt policies and procedures, including bidding regulations, governing the purchase of supplies and equipment; and

**WHEREAS**, such policies and procedures are to be adopted in accordance with California Government Code section 54201 et. seq.; and

**WHEREAS**, the Board of Directors ("Board") of the Pleasant Valley Recreation And Park District ("District") wishes to establish policies and procedures regarding the purchase of supplies, equipment and related services; and

**WHEREAS**, the Board additionally desires to review and authorize any prospective new construction, alterations, maintenance, repairs, materials, or supplies in excess of \$15,000, as those items are defined within the meaning of Public Contract Code § 20815 et seq. prior to the District advertising for formal or informal bids or entering into discussions for negotiated procurement or acquisition by other means for such items; and

**WHEREAS**, it is necessary for the efficiency of the District's operations to delegate responsibility and authority to certain specific District employees who will carry out these responsibilities on a day-to-day basis; and

**WHEREAS**, the Board wishes to repeal previously-adopted Resolution No.393, dated July 13, 2005;

**NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:**

**PART I - GENERAL**

**Section 100 - Short Title and Purpose of Resolution**

This Resolution shall be known as the District Purchasing Resolution, effective upon adoption, and may be cited as such. Its purposes are to establish policies and

procedures for the purchase of supplies, equipment, and related services at the lowest possible cost commensurate with the quality needed; exercise positive financial control over purchases; review and authorize those items contained within the scope of Public Contract Code § 20815 et seq. which are in excess of \$15,000, prior to efforts by District staff to initiate acquisition of such items; and clearly define authority for the purchasing function:

### **Section 101 - Definitions**

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

- a. "Board" means the District Board of Directors.
- b. "District" means the District.
- c. "Emergency" means circumstances or conditions that pose, an immediate threat to public health, welfare, or safety as determined by the General Manager in which little or no time exists to seek Board action or approval, if otherwise such action or approval were required.
- d. "General Manager" means the Pleasant Valley Recreation And Park District General Manager as designated by the District Board of Directors.
- e. "Impossible" means actual impossibility or extremely and unreasonably difficult or expensive.
- f. "Impractical" means incapable of being adequately or reasonably performed by the bid procedure.
- g. "Incongruous" means not suitable or compatible with the bid procedure.
- h. "Negotiated Procurement" means any contract awarded as a result of negotiations rather than competitive bids.
- i. "Purchase" includes rental or lease.
- J. "Supplies, equipment, and related services" means all supplies, equipment, and services generally referred to as part of the services and supplies and/or fixed assets series in the District expense accounts, including those expenses related to the maintenance and servicing of District equipment and property.

### **Section 103 -Administrative Rules and Procedures**

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

### **Section 104 - General Manager**

The General Manager shall have authority to:

- a. Purchase or contract for supplies, equipment and related services, projects and other items required by the District in accordance with the purchasing policies set forth in this Resolution, and such administrative rules & procedures as shall be issued by the General Manager from time to time;
- b. Negotiate and recommend the execution of contracts for the purchase of supplies, equipment, & related services; and other projects and items as set forth in this Resolution;
- c. Act to procure the needed quality in supplies, equipment, related services and other projects and items at the least overall expense to the District;
- d. Endeavor to obtain as full and open competition as reasonable on purchases;
- e. Prepare, update, and implement rules and procedures governing the purchasing of supplies, equipment, and related services and other projects and items for the District;
- f. Keep informed of current developments in the field of purchasing as well as prices, market conditions, and new products;
- g. Prescribe and maintain such records as are reasonably necessary to document compliance with the provisions of this Resolution and other administrative rules & regulations;
- h. Maintain records needed for efficient operation of the purchasing function.

## **PART II - AUTHORIZATION TO PURCHASE SUPPLIES, EQUIPMENT & RELATED SERVICES**

### **Section 201- Authorization by Board of Directors**

The Board of Directors must specifically authorize the purchase of any supplies, equipment, or related services having an estimated value greater than \$15,000. For those projects and items in excess of \$15,000 and subject to Public Contract Code § 20815 et seq., the Board in accordance with Section 501 must first authorize District staff to initiate acquisition as specified in Sections 301 through 304 herein.

### **Section 202-Specific Authorization for General Manager to Purchase**

Purchase of any supplies, equipment or related services having an estimated value of \$15,000 or less may be authorized by the General Manager without prior authorization from the Board of Directors. The General Manager shall require that such purchases or contracts be made in conformance with the policies established by this Resolution, and the General Manager may further require periodic reports from District employees regarding purchases and contracts made under such authorization.

### **Section 203 - Encumbrance of Funds**

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

## **PART III - PURCHASE OF SUPPLIES, EQUIPMENT, AND RELATED SERVICES; AND CONTRACTS SUBJECT TO PUBLIC CONTRACT CODE § 20815 ET SEQ.**

### **Section 300 - Formal Bidding Procedures**

Except as otherwise provided in this Resolution, the following formal bidding procedures shall apply to purchases of supplies, equipment & related services, and those contracts subject to the provisions of Public Contract Code § 20815 et seq. having an estimated value greater than \$25,000. Unless otherwise provided, bidding shall also comply with any applicable requirements of Public Contract Code section 20815.1 et seq.

- a. Notice Inviting Bid. Notices inviting bids shall include a general description of the supplies, equipment, or related services to be purchased or work to be

performed; and state the location where bid blanks and specifications may be secured, the deadline for bid submissions, and the time & place for opening bids. No bids shall be accepted for opening after the bid submission deadline.

1. Published Notices. Notices inviting bids shall be published once in a local newspaper of general circulation at least seven (7) days before the date of the bid opening.
  2. Bidders List. The General Manager, to the extent possible, shall maintain a list of prospective suppliers offering supplies, equipment, and project and related services for purchase to the District. The General Manager shall solicit sealed bids from responsible prospective suppliers whose names are on the bidders list or who have requested their names to be added thereto, or who are otherwise known by the General Manager to be prospective suppliers. The General Manager in his discretion shall determine who is a responsible prospective supplier; his decision shall be final.
- b. Bid Opening Procedure. Sealed bids shall be submitted to the General Manager and be identified as bids on the envelope. Such bids shall be opened in public at the time and place stated in the public notice. A tabulation of all bids received shall be available for public inspection during regular business hours for a period of not less than fifteen (15) calendar days after the bid opening.
- c. Rejection of Bids. At its discretion, the Board may reject any and all bids presented and re-advertise for bids. The Board may also waive any and all irregularities in any bid. The Board may also elect to purchase materials or supplies in the open market, or elect to construct the building, structure or improvement by force account, in a manner authorized by Public Contract Code §20815.3.
- d. Award of Bids. Bids shall be awarded to the lowest responsible and responsive bidder provided that as allowed by law, the Board in its sole discretion may give consideration to factors other than price (for example, product quality and ability to meet District requirements) when such factors are identified in District specifications or are related to availability of merchandise or relevant administrative considerations. In such instances, the Board may award bids to other than the lowest responsible and responsive bidder. In adopting this resolution, it is the intent of the Board that the District not be held to the extent of statutory provisions and judicial interpretations.
- e. Tie Bids. If two (2) or more bids received are for the same total amount or unit price, quality and service being equal, and if, in the Boards discretion, the public interest will not permit the delay of re-advertising for bids, the Board

may accept whichever bid it chooses or accept the lowest bid by negotiation with the bidders at the time of its next regularly-scheduled meeting.

- f. No Bids. If no bids are received, the Board may authorize the purchase of supplies, equipment, or related services in compliance with informal bidding procedures.

### **Section 301 - Informal Bidding Procedures**

Except as otherwise provided in this Resolution, the following informal bidding procedures shall apply to the purchase of supplies, equipment & services having an estimated value of less than \$25,000 but more than \$15,000.

- a. Minimum Number of Bids. Open market purchases shall, whenever possible, be based on at least three (3) bids and shall be awarded to the lowest responsible and responsive bidder. The Board may consider factors other than price when such factors are identified in District specifications or are related to availability of merchandise or relevant administrative considerations.
- b. Notice Inviting Bids. The General Manager shall solicit bids by written or oral request or by telephone or legal advertising.
- c. Retention of Bids. Informal written bids shall be submitted to the General Manager who shall keep a record of all open market orders and bids until the affected fiscal year's financial audit is completed. All such records, while so kept, shall be open to public inspection.

### **Section 302 - Negotiated Procurement**

Notwithstanding the provisions of Sections 300 and 301 of this Resolution, supplies, equipment and related services may be purchased by negotiated procurement: (1) where competitive bidding would be impossible, impractical, or incongruous, or would not result in any advantage to the District in its efforts to contract for the greatest public benefit; (2) in an emergency; (3) when the supplies, equipment, or related services can be obtained from only one vendor or the price is controlled by law; (4) when the amount involved is \$15,000, or less; or (5) where compelling economic or administrative considerations warrant employment of alternate purchasing procedures. Such considerations may include, but are not limited to, circumstances where services have been previously rendered by a supplier who has thereby gained and exhibited unique and/or superior experience and/or expertise in relation to District's operational requirements. Such procurement shall be negotiated by the General Manager and as authorized by the Board.

### **Section 303 - Cooperative Agreements**

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

### **Section 304 - Annual Contracts for Supplies, Equipment, and Related Services**

No provision of this Resolution shall be interpreted or construed to prohibit or prevent the District from contracting with suppliers on an annual basis to provide supplies, equipment, or related services as needed; provided, however, that normal selection procedures are used in the original supplier selection. A maximum of three annual extensions of such contracts, based on satisfactory performance documented by written evaluation, shall be allowed. Such contracts obligating the District to any payment exceeding \$15,000 per year shall be approved by the Board if such approval would otherwise be required.

## **PART IV - CHANGE ORDERS AND AMENDMENTS**

### **Section 400 - General Manager**

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

## **PART V - AUTHORIZATION OF PROJECTS AND ITEMS IN EXCESS OF \$15,000 SUBJECT TO THE PROVISIONS OF PUBLIC CONTRACT CODE SECTION 20815 ET SEQ.**

### **Section 501 - Authorization By Board of Directors**

Prior to the District advertising by formal or informal bid, or entering into discussions for negotiated procurement or by other means of acquisition, for new construction, alterations, repairs, materials, or supplies in excess of \$15,000, as such projects or items are defined within the meaning of Public Contract Code section 20815 et seq., the Board shall first review and authorize acquisition of such projects or

items notwithstanding whether such projects or items are contained in the District's current fiscal year budget.

**PART VI - APPLICABILITY**

This Resolution supersedes all resolutions, policies, or guidelines previously adopted or issued, concerning the purchase of supplies, equipment and related services. It shall become effective on the date of its adoption. It shall be reviewed for continuing adequacy at least once every three years and may be modified from time to time as necessary to meet the best interests of the District.

**PART VII - REPEAL OF RESOLUTION NO. 393**

District Resolution No.393, dated July 13, 2005, is hereby repealed in its entirety.


**PASSED AND ADOPTED** by the Board of Directors Pleasant Valley Recreation And Park District on the 2nd day of March, 2011 by the following vote, to wit:

Ayes: Directors Magner, Harnrn,Kelley,Malloy,& Rockenstein

Nays: \_\_\_\_\_

Abstentions: .....

**APPROVED:**



Paul Rockenstein  
Chairman, Board of Directors  
PLEASANT VALLEY RECREATION AND PARK  
DISTRICT

**ATTEST:**



Mark Carlson  
Clerk of the Board





PLEASANT VALLEY  
RECREATION ~~&AND~~ PARK DISTRICT

PURCHASING POLICY  
Board Approved **XXXXXX**

**POLICY**

~~Section 100 – Short Title and Purpose of Resolution~~ **PURPOSE**

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This ~~Resolution-policy~~ shall be known as the ~~District~~ Purchasing ~~Resolution~~Policy, effective upon adoption, and may be cited as such. Its purposes are to establish policies and procedures for the purchase of supplies, equipment, and related services at the lowest possible cost commensurate with the quality needed; exercise positive financial control over purchases; review and authorize those items contained within the scope of Public Contract Code § 20815.1(a) et seq. which are in excess of ~~\$15,000~~**25,000**, prior to efforts by District staff to initiate acquisition of such items; and clearly define authority for the purchasing function:

~~PART I Section 101 – Definitions~~ **DEFINITIONS**

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

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

Adopted: **XXXXXX**  
Superseding Resolution No. **XXX**  
Amended: **XXX**



PLEASANT VALLEY  
RECREATION ~~&AND~~ PARK DISTRICT

PURCHASING POLICY  
Board Approved XXXXXX

i. "Purchase" includes buying or paying in full for an item or service, rental of equipment or lease of equipment.

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j. "Supplies, equipment, and related services" means all supplies, equipment, and services generally referred to as part of the services and supplies and/or fixed assets series in the District expense accounts, including those expenses related to the maintenance and servicing of District equipment and property.

~~Section 103 - Administrative Rules and Procedures~~ **ADMINISTRATION RULES AND PROCEDURES**

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

~~Section 104 - General Manager~~ **GENERAL MANAGER**

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The General Manager shall have authority to:

- a. Purchase or contract for supplies, equipment and related services, projects and other items required by the District in accordance with the purchasing policies set forth in this ~~Resolution Policy~~, and such administrative rules ~~&-and~~ procedures as shall be issued by the General Manager from time to time;
- b. Negotiate and recommend the execution of contracts for the purchase of supplies, equipment, & related services; and other projects and items as set forth in this ~~Resolution Policy~~;
- c. Act to procure the needed quality in supplies, equipment, related services and other projects and items at the least overall expense to the District;
- d. Endeavor to obtain as full and open competition as reasonable on purchases;
- e. Prepare, update, and implement rules and procedures governing the purchasing of supplies, equipment, and related services and other projects and items for the District;
- f. Keep informed of current developments in the field of purchasing as well as prices, market conditions, and new products;

Adopted: XXXXX  
Superseding Resolution No. XXX  
Amended: XXX



PLEASANT VALLEY  
RECREATION ~~&AND~~ PARK DISTRICT

PURCHASING POLICY  
Board Approved **XXXXXX**

- g. Prescribe and maintain such records as are reasonably necessary to document compliance with the provisions of this ~~Resolution~~ Policy and other administrative rules ~~&-and~~ regulations;
- h. Maintain records needed for efficient operation of the purchasing function.

~~PART II~~ **PART II- AUTHORIZATION TO PURCHASE SUPPLIES, EQUIPMENT ~~&AND~~ RELATED SERVICES**

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~~Section 201- Authorization by Board of Directors~~ **AUTHORIZATION BY BOARD OF DIRECTORS**

The Board of Directors must specifically authorize the purchase of any supplies, equipment, or related services having an estimated value greater than ~~\$15,000~~ **\$25,000**. For those projects and items in excess of ~~\$15,000~~ **\$25,000** and subject to Public Contract Code § 20815.1(a) et seq., the Board in accordance with Section 501 must first authorize District staff to initiate acquisition as specified in Sections 301 through 304 herein.

~~Section 202- Specific Authorization for General Manager to Purchase~~ **SPECIFIC AUTHORIZATION FOR GENERAL MANGER TO PURCHASE**

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Purchase of any supplies, equipment or related services having an estimated value of ~~\$15,000~~ **\$25,000** or less may be authorized by the General Manager without prior authorization from the Board of Directors. The General Manager shall require that such purchases or contracts be made in conformance with the policies established ~~by this Resolution~~, and the General Manager may further require periodic reports from District employees regarding purchases and contracts made under such authorization.

**PURCHASING THRESHOLDS**

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

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

Purchases at or over \$25,000.01: The authority to award is the Board of Directors through a formal bid process.

Adopted: **XXXXX**  
Superseding Resolution No. **XXX**  
Amended: **XXX**



PLEASANT VALLEY  
RECREATION ~~&AND~~ PARK DISTRICT

PURCHASING POLICY  
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SOLE SOURCE PURCHASES

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

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

Use of brand names in specification must be for the purpose of describing the standard of quality, performance, and characteristics the District desires and not be intended to limit or restrict competition.

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

Purchasing thresholds reference in the "Purchasing Thresholds" section apply to sole source purchases.

URGENCY PURCHASES

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

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

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

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

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Superseding Resolution No. XXX  
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PLEASANT VALLEY  
RECREATION ~~&AND~~ PARK DISTRICT

PURCHASING POLICY  
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SELECTION OF CONSULTANTS FOR PROFESSIONAL SERVICES FOR CONTINUING SERVICES

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

If every effort has been made to obtain (3) three or more bids then at that time staff can make a recommendation to the Board of Directors to move forward with the RFP or RFPs that were submitted and chose from the RFPs that were submitted and met the requirements of the District.

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~~Section 203 – Encumbrance of Funds~~ ENCUMBRANCE OF FUNDS

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

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

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~~Section 300 – Formal Bidding Procedures~~ FORMAL BIDDING PROCEDURES

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

- a. Notice Inviting Bid. Notices inviting bids shall include 1)a general description of the supplies, equipment, or related services to be purchased or work to be performed; ~~and 2)~~state the location where bid blanks and specifications may be secured, 3) the deadline for bid submissions, ~~and 4)~~ the time ~~&and~~ place for opening bids. No bids shall be accepted for opening after the bid submission deadline.

Adopted: **XXXXX**  
Superseding Resolution No. **XXX**  
Amended: **XXX**



PLEASANT VALLEY  
RECREATION ~~& AND~~ PARK DISTRICT

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Board Approved **XXXXXX**

~~performed, and state the location where bid blanks and specifications may be secured, the deadline for bid submissions, and the time & place for opening bids. No bids shall be accepted for opening after the bid submission deadline.~~

1. Published Notices. Notices inviting bids shall be published once in a local newspaper of general circulation at least seven (7) days before the date of the bid opening.
2. Bidders List. The General Manager, to ~~the extent~~the extent possible, shall maintain a list of prospective suppliers offering supplies, equipment, and project and related services for purchase to the District. The General Manager shall solicit sealed bids from responsible prospective suppliers whose names are on the bidders list or who have requested their names to be added thereto, or who are otherwise known by the General Manager to be prospective suppliers. The General Manager in ~~their~~his discretion shall determine who is a responsible prospective supplier; ~~the General Manager's~~his decision shall be final.
  - b. Bid Opening Procedure. Sealed bids shall be submitted to the General Manager and be identified as bids on the envelope. Such bids shall be opened in public at the time and place stated in the public notice. A tabulation of all bids received shall be available for public inspection during regular business hours for a period of not less than fifteen (15) calendar days after the bid opening.
    - c. Award of Bids. Bids shall be awarded to the lowest responsible and responsive bidder provided that as allowed by law, the Board in its sole discretion may give consideration to factors other than price (for example, product quality and ability to meet District requirements) when such factors are identified in District specifications or are related to availability of merchandise or relevant administrative considerations. In such instances, the Board may award bids to other than the lowest responsible and responsive bidder. In adopting this Policy, it is the intent of the Board that the District not be held to the extent of statutory provisions and judicial interpretations.
    - d. Tie Bids. If two (2) or more bids received are for the same total amount or unit price, quality and service being equal, and if, in the Boards discretion, the public interest will not permit the delay of re-advertising for bids, the Board may accept whichever bid it chooses or accept the lowest bid by negotiation with the bidders at the time of its next regularly-scheduled meeting
    - ee. Rejection of Bids. At its discretion, the Board may reject any and all bids presented and re-advertise for bids. The Board may also waive any and all irregularities in any bid. The Board may also elect to purchase materials or supplies in the open market, or elect to construct the building, structure or improvement by force account, in a manner authorized by Public Contract Code §20815.3.

Adopted: **XXXXXX**  
Superseding Resolution No. **XXX**  
Amended: **XXX**



PLEASANT VALLEY RECREATION & ~~PARK~~ DISTRICT

PURCHASING POLICY Board Approved XXXXXX

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

EXEMPTIONS FROM BIDDING:

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

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PLEASANT VALLEY  
RECREATION ~~& AND~~ PARK DISTRICT

PURCHASING POLICY  
Board Approved **XXXXXX**

- e. ~~Tie Bids. If two (2) or more bids received are for the same total amount or unit price, quality and service being equal, and if, in the Boards discretion, the public interest will not permit the delay of re-advertising for bids, the Board may accept whichever bid it chooses or accept the lowest bid by negotiation with the bidders at the time of its next regularly scheduled meeting.~~
- f. ~~No Bids. If no bids are received, the Board may authorize the purchase of supplies, equipment, or related services in compliance with informal bidding procedures.~~

~~Section 301—Informal Bidding Procedures~~

~~Except as otherwise provided in this Resolution, the following informal bidding procedures shall apply to the purchase of supplies, equipment & services having an estimated value of less than **\$25,000 but more than \$15,000.**~~

- a. ~~Minimum Number of Bids. Open market purchases shall, whenever possible, be based on at least three (3) bids and shall be awarded to the lowest responsible and responsive bidder. The Board may consider factors other than price when such factors are identified in District specifications or are related to availability of merchandise or relevant administrative considerations.~~
- b. ~~Notice Inviting Bids. The General Manager shall solicit bids by written or oral request or by telephone or legal advertising.~~
- c. ~~Retention of Bids. Informal written bids shall be submitted to the General Manager who shall keep a record of all open market orders and bids until the affected fiscal year's financial audit is completed. All such records, while so kept, shall be open to public inspection.~~

~~Section 302—Negotiated Procurement~~

~~Notwithstanding the provisions of Sections 300 and 301 of this Resolution, supplies, equipment and related services may be purchased by negotiated procurement: (1) where competitive bidding would be impossible, impractical, or incongruous, or would not result in any advantage to the District in its efforts to contract for the greatest public benefit; (2) in an emergency; (3) when the supplies, equipment, or related services can be obtained from only one vendor or the price is controlled by law; (4) when the amount involved is \$15,000, or less; or (5) where compelling economic or administrative considerations warrant employment of alternate purchasing procedures. Such considerations may include, but are not limited to, circumstances where services have been previously rendered by a supplier who has thereby gained and exhibited unique and/or superior experience and/or expertise in relation to District's operational requirements. Such procurement shall be negotiated by the General Manager and as authorized by the Board.~~

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Superseding Resolution No. **XXX**  
Amended: **XXX**



PLEASANT VALLEY  
RECREATION ~~& AND~~ PARK DISTRICT

PURCHASING POLICY  
Board Approved XXXXXX

~~Section 303~~ COOPERATIVE AGREEMENTS

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

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~~Section 304~~ ANNUAL CONTRACTS FOR SUPPLIES, EQUIPMENT, AND RELATED SERVICES

No provision of this ~~Resolution~~ Policy shall be interpreted or construed to prohibit or prevent the District from contracting with suppliers on an annual basis to provide supplies, equipment, or related services as needed; provided, however, that normal selection procedures are used in the original supplier selection. A maximum of three annual extensions of such contracts, based on satisfactory performance documented by written evaluation, shall be allowed. Such contracts obligating the District to any payment exceeding ~~\$15,000~~25,000 per year shall be approved by the Board if such approval would otherwise be required.

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PART IV CHANGE ORDERS AND AMENDMENTS

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~~Section 400~~ General Manager

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

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~~PART V~~ AUTHORIZATION OF PROJECTS AND ITEMS IN EXCESS OF ~~\$15,000~~25,000 SUBJECT TO THE PROVISIONS OF PUBLIC CONTRACT CODE SECTION 20815.1(a) ET SEQ.

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~~Section 501~~ Authorization By Board of Directors

Prior to the District advertising by formal or informal bid, or entering into discussions for negotiated procurement or by other means of acquisition, for new construction, alterations, repairs, materials, or supplies in excess of ~~\$15,000~~25,000, as such projects or items are defined within the meaning of Public Contract Code section 20815.1(a) et seq., the Board shall first

Adopted: XXXXX

Superseding Resolution No. XXX

Amended: XXX





**PLEASANT VALLEY  
RECREATION ~~& AND~~ PARK DISTRICT**

**PURCHASING POLICY  
Board Approved **XXXXXX****

- iii. All credit card transaction shall have third-party documents (receipts) attached with the Department Manager initials and account number to expense transaction is noted on documents(s).
- iv. Credit card receipts, invoices, reimbursement, and/or documents must be turned into the Finance Division within fourteen (14) days from the closing date on the billing cycle.

v. All credit card transaction shall be approved by the following:

<u>Position Title Submitting Documentation</u>	<u>Position Title Approving Documentation</u>
<u>General Manager</u>	<u>Administrative Services Manager</u>
<u>Administrative Services Manager</u>	<u>General Manager</u>
<u>Park Services Manager</u>	<u>General Manager</u>
<u>Recreation Services Manager</u>	<u>General Manager</u>
<u>Parks Supervisor(s)</u>	<u>Parks Services Manager</u>
<u>Recreation Supervisor(s)</u>	<u>Recreation Services Manager</u>
<u>Administrative Analyst(s)</u>	<u>Administrative Services Manager</u>
<u>Development Analyst</u>	<u>General Manager</u>
<u>Recreation Coordinator</u>	<u>Recreation Services Manager</u>
<u>Park Maintenance Lead Worker(s)</u>	<u>Parks Services Manager</u>
<u>Irrigation Specialist</u>	<u>Parks Services Manager</u>
<u>Marketing Specialist</u>	<u>Recreation Services Manager</u>
<u>Recreation Specialist</u>	<u>Recreation Services Manager</u>
<u>Mechanic</u>	<u>Parks Services Manager</u>
<u>Board Member</u>	<u>General Manager</u>

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

**Purchasing Policy Update Information**

<u>Purchasing Policy Date</u>	<u>Purchasing Policy Resolution Number</u>
<u>11/6/2002</u>	<u>#366</u>
<u>7/13/2005</u>	<u>#393</u>
<u>3/2/2011</u>	<u>#468</u>
<b>XXXXXX</b>	<b>#XXX</b>

Adopted: **XXXXXX**  
Superseding Resolution No. **XXX**  
Amended: **XXX**

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**PLEASANT VALLEY  
RECREATION ~~& AND~~ PARK DISTRICT**

**PURCHASING POLICY  
Board Approved **XXXXXX****

~~PART VI – APPLICABILITY~~

~~This Resolution supersedes all resolutions, policies, or guidelines previously adopted or issued, concerning the purchase of supplies, equipment and related services. It shall become effective on the date of its adoption. It shall be reviewed for continuing adequacy at least once every three years and may be modified from time to time as necessary to meet the best interests of the District.~~

~~PART VII – REPEAL OF RESOLUTION NO. 393~~

~~District Resolution No.393, dated July 13, 2005, is hereby repealed in its entirety.~~

~~PASSED AND ADOPTED by the Board of Directors Pleasant Valley Recreation And Park District on the 2nd day of March , 2011 by the following vote, to wit:~~

~~Ayes: Directors Wagner, Hamrn, Kelley, Malloy, & Roekenstein~~

~~Nays: —~~

~~Abstentions: —~~

~~APPROVED:~~

~~Paul Roekenstein  
Chairman, Board of Directors  
PLEASANT VALLEY RECREATION  
AND PARK DISTRICT~~

~~ATTEST:~~

~~V\MI lli.....  
Mark Carlson  
Clerk of the Board~~

Adopted: **XXXXXX**  
Superseding Resolution No. **XXX**  
Amended: **XXX**



**PLEASANT VALLEY  
RECREATION ~~&AND~~ PARK DISTRICT**

**PURCHASING POLICY  
Board Approved XXXXXX**

Adopted: XXXXX  
Superseding Resolution No. XXX  
Amended: XXX

Page 14 of 14

**RESOLUTION NO. XXX**

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE PLEASANT VALLEY RECREATION AND PARK DISTRICT ADOPTING  
RULES AND REGULATIONS PERTAINING TO THE PURCHASE OF  
SUPPLIES, EQUIPMENT AND RELATED SERVICES; REVIEW AND  
AUTHORIZATION OF PROJECTS IN EXCESS OF \$25,000 WITHIN THE  
SCOPE OF PUBLIC CONTRACT CODE § 20815 ET SEQ.; AND CREDIT  
CARD LIMITS**

**WHEREAS**, California Public Resources Code section 5786.15 requires recreation and park districts to adopt policies and procedures, including bidding regulations, governing the purchase of supplies and equipment; and

**WHEREAS**, such policies and procedures are to be adopted in accordance with California Government Code section 54201 et. seq.; and

**WHEREAS**, the Board of Directors ("Board") of the Pleasant Valley Recreation And Park District ("District") wishes to establish policies and procedures regarding the purchase of supplies, equipment and related services; and

**WHEREAS**, the Board additionally desires to review and authorize any prospective new construction, alterations, maintenance, repairs, materials, or supplies in excess of \$25,000, as those items are defined within the meaning of Public Contract Code § 20815 et seq. prior to the District advertising for formal or informal bids or entering into discussions for negotiated procurement or acquisition by other means for such items; and

**WHEREAS**, it is necessary for the efficiency of the District's operations to delegate responsibility and authority to certain specific District employees who will carry out these responsibilities on a day-to-day basis; and

**WHEREAS**, the Board wishes to repeal previously-adopted Resolution No 468, dated March 2, 2011;

**NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:**

District Resolution No.468, dated March 2, 2011, is hereby repealed in its entirety.

**PASSED AND ADOPTED** by the Board of Directors Pleasant Valley Recreation And Park District on the **XXX** day of **XXXX**, 2022 by the following vote, to wit:

Ayes:

Nays: \_\_\_\_\_

Abstentions: .....

**APPROVED:**

\_\_\_\_\_  
Robert Kelley  
Chairman, Board of Directors  
PLEASANT VALLEY RECREATION AND PARK  
DISTRICT

**ATTEST:**

\_\_\_\_\_  
\_\_\_\_\_  
Beverly Dransfeldt  
Secretary