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

#### FINANCE COMMITTEE AGENDA

#### Wednesday, April 20, 2022 <u>3:00 P.M.</u>

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.

Finance Committee Page 2 of 2

- 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 (<u>i.e.</u> 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 2021-2022Fee 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	
Restricted Funds					
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 Total	<u>ې</u> \$	13,846.66 3,900,521.74	\$ <b>\$</b>	13,465.76 5,441,807.62	
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Semi-Restricted Funds Assessment	ć	744,494.00	ć	697 042 20	
Capital Improvement	\$ \$	620,750.96	\$ \$	687,943.20 49,702.78	
Capital - Vehicle Replacement		79,843.80	\$	79,843.80	
LAIF - Capital	\$ \$ \$	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	
Total	\$	5,000,494.20	\$	3,207,485.27	
Unrestricted Funds					
Contingency	\$	2,956,756.09	\$	12,216.32	
LAIF/Cal Trust - Contingency	\$	-	\$	2,318,016.82	
General Fund Checking	\$ <b>\$</b>	191,533.74	\$	661,373.21	
Total	Ş	3,148,289.83	\$	2,991,606.35	
Total of all Funds	\$	12,049,305.77	\$	11,640,899.24	\$ 408,406.53
		4/15/2022 Balance		4/30/2021 Balance	
Restricted Funds					
<b>Restricted Funds</b> Debt Service - Restricted	\$		\$		
	\$ \$	Balance	\$ \$	Balance	
Debt Service - Restricted	\$ \$	Balance 135,581.71	\$ \$	Balance 256,414.93	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted	\$ \$	Balance 135,581.71 75,278.42 61,947.30	\$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted	\$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70	\$ \$ \$	Balance 256,414.93 86,363.73 413,468.34	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees	\$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20	\$ \$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking	\$ \$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66	\$ \$ \$ \$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees	\$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20	\$ \$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b>	\$ \$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66	\$ \$ \$ \$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76	
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Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b> Semi-Restricted Funds Assessment	\$ \$ \$ \$ <b>\$</b> \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66 3,764,161.99 701,042.72	\$ \$ \$ \$ <b>\$</b> <b>\$</b> \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76 5,329,044.49 1,114,227.06	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b> Semi-Restricted Funds Assessment Capital Improvement	\$ \$ \$ \$ \$ \$ \$ \$ <b>\$</b> \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66 3,764,161.99 701,042.72 620,570.96	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76 5,329,044.49 1,114,227.06 49,702.58	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b> <b>Semi-Restricted Funds</b> Assessment Capital Improvement Capital Improvement Capital - Vehicle Replacement	\$ \$ \$ \$ \$ \$ \$ \$ <b>\$</b> \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66 3,764,161.99 701,042.72 620,570.96 79,843.80	\$ \$ \$ \$ \$ \$ <b>\$</b> <b>\$</b> \$ \$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76 5,329,044.49 1,114,227.06 49,702.58 79,843.80	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b> Semi-Restricted Funds Assessment Capital Improvement	\$ \$ \$ \$ \$ \$ \$ \$ <b>\$</b> \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66 3,764,161.99 701,042.72 620,570.96	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76 5,329,044.49 1,114,227.06 49,702.58	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b> <b>Semi-Restricted Funds</b> Assessment Capital Improvement Capital Improvement Capital - Vehicle Replacement LAIF - <b>Capital</b>	\$ \$ \$ \$ \$ \$ <b>\$</b> \$ \$ \$ \$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66 3,764,161.99 701,042.72 620,570.96 79,843.80 2,532,276.44	\$ \$ \$ \$ \$ \$ <b>\$</b> <b>\$</b> \$ \$ \$ \$	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76 5,329,044.49 1,114,227.06 49,702.58 79,843.80 2,320,504.80	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b> <b>Semi-Restricted Funds</b> Assessment Capital Improvement Capital Improvement Capital - Vehicle Replacement LAIF - <b>Capital</b> Designated Project	\$ \$ \$ \$ \$ \$ <b>\$</b> \$ \$ \$ \$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66 3,764,161.99 701,042.72 620,570.96 79,843.80 2,532,276.44 230,484.00	\$ \$ \$ \$ \$ <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b>	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76 5,329,044.49 1,114,227.06 49,702.58 79,843.80 2,320,504.80 16,397.94	
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Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b> <b>Semi-Restricted Funds</b> Assessment Capital Improvement Capital Improvement Capital - Vehicle Replacement LAIF - <b>Capital</b> Designated Project Contingency - Dry Period Contingency - Computer Contingency - Computer Contingency - Repair/Oper/Admin <b>Total</b> <b>Unrestricted Funds</b> Contingency LAIF/Cal Trust - <b>Contingency</b>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66 3,764,161.99 701,042.72 620,570.96 79,843.80 2,532,276.44 230,484.00 397,645.00 75,000.00 20,000.00 300,000.00 4,956,862.92	* * * * * * * * * * * * * * * * * * *	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76 5,329,044.49 1,114,227.06 49,702.58 79,843.80 2,320,504.80 16,397.94 361,000.00 20,000.00	
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Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted Park Impact Fees FCDP Checking <b>Total</b> <b>Semi-Restricted Funds</b> Assessment Capital Improvement Capital Improvement Capital - Vehicle Replacement LAIF - <b>Capital</b> Designated Project Contingency - Dry Period Contingency - Computer Contingency - Computer Contingency - Repair/Oper/Admin <b>Total</b> <b>Unrestricted Funds</b> Contingency LAIF/Cal Trust - <b>Contingency</b> General Fund Checking	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Balance 135,581.71 75,278.42 61,947.30 3,305,160.70 172,347.20 13,846.66 3,764,161.99 701,042.72 620,570.96 79,843.80 2,532,276.44 230,484.00 397,645.00 75,000.00 20,000.00 300,000.00 4,956,862.92	* * * * * * * * * * * * * * * * * * *	Balance 256,414.93 86,363.73 413,468.34 15,421.14 4,543,919.59 13,456.76 5,329,044.49 1,114,227.06 49,702.58 79,843.80 2,320,504.80 16,397.94 361,000.00 20,000.00	\$ (2,419,567.71)

#### Pleasant Valley Recreation and Park District Finance Report March 2022

	Date	Amount
Accounts Payables:	March 2022	\$ 351,400.14
	Total	\$ 351,400.14
Payroll (Total Cost):	3/3/2022	\$ 135,273.07
-	3/17/2022	\$ 137,213.88
	3/31/2022	\$ 123,495.07
	Total	\$ 395,982.02

#### **Outgoing:Online Payments**

Grand Total	\$ 832,717.43	
Total	\$ 85,335.27	
3/31/2022	\$ 14,334.39	CALPERS- RetPR-3/31/2022
3/17/2022	\$ 14,707.25	CALPERS- RetPR-3/17/22
3/3/2022	\$ 2,008.69	Hartford
3/3/2022	\$ 646.35	VSP
3/3/2022	\$ 3,308.37	Guardian
3/3/2022	\$ 14,384.83	CALPERS - Ret PR 3/3/2022
3/3/2022	\$ 31,638.99	PERS Health Insurance Premium
3/3/2022	\$ 4,306.40	Wex Fuel Payment

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

Description	Account	Perio	od Amount	On	e Year Prior Actual	۱	ear to Date		Budget	Bu	dget Remaining	% of Bu	ıdget Used
Revenue													
Tax Apport - Cur Year Secured	5110	\$	-	\$			(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)		
Hill Fire 2018	5465	\$	-	\$	(219,884.01)		-	\$	-	\$	-	0.00%	
Park Patrol Citations	5506	\$	-	\$	(1,100.00)		(590.00)		(2,200.00)		(1,610.00)		
Bingo Revenue	5508	\$	-	\$ \$	-	\$ \$	(5,795.25)		(14,400.00)		(8,604.75)		
Excess Bingo Funds Contract Classes-Public Fees	5509 5510	\$ \$	- (17,451.75)		- (51,648.85)		(2,946.60)		- (128,380.00)	\$ ¢	2,946.60 8,163.67		
Public Fees	5510	ې \$	(17,451.75) (9,266.63)		(35,381.25)		(136,543.67) (98,582.15)		(128,380.00) (200,771.00)		(102,188.85)		
Public Fees-Entry Fees	5520	\$	(3,251.00)		(2,019.00)		(27,670.00)		(200,771.00)		1,830.00		
Vending Concessions	5525	\$	-	\$	(2,013.00)	\$	(620.40)		(2,500.00)		(1,879.60)		
Rental	5530	\$	(65,520.15)		(137,757.87)		(309,733.59)		(285,912.00)		23,821.59		
Cell Tower Revenue	5535	\$	(12,095.04)		(73,096.75)		(79,657.87)		(91,704.00)		(12,046.13)		
Parking Fees	5540	\$	(1,183.18)		(4,891.11)		(10,908.97)	\$	(8,512.00)		2,396.97		
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		
Credit Card Processing Fee	5576	\$	-	\$	(92.89)		(67.75)		-	\$	67.75		
Cash Over/Under	5580	\$	-	\$	(92.00)		(45.00)		-	\$	45.00		
Incentive Income	5585	\$	(686.24)	\$	(582.08)		(1,556.55)		(2,700.00)		(1,143.45)		
Reimbursement - ROPS	5600	\$	-	\$	(373,105.94)		(396,407.90)		(325,000.00)		71,407.90		
Reimb-Needs Assessment/LPA	5605	\$	-	\$	(17,610.38)		-	\$	-	\$	-	0.00%	
Surplus Carryover	5991	\$ \$	- 160,573.66	\$ \$	5,130,933.77	\$ <b>\$</b>	- 5,824,607.04	\$ \$	(16,397.00) 8,835,774.00	\$ \$	(16,397.00)		
Revenue YTD Comparison		Ş	100,575.00	Ş	5,150,955.77	\$ \$	693,673.27	Ş	8,835,774.00	Ş	3,011,166.96	05.92%	
						Ļ	093,073.27						
Personnel													
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	\$		\$	113,332.05	\$	267,337.07	\$	469,895.00	\$	202,557.93	56.89%	
Retirement	6120	\$		\$	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)		
Deferred Compensation	6125	\$	548.34	\$	3,371.74		3,514.31		4,752.00	\$	1,237.69		
Employee Insurance	6130	\$	15,328.07	\$	257,681.65	\$		\$	351,958.00	\$	185,820.40		
Workers Compensation	6140	\$	18,480.62	\$	64,950.02		114,612.86		189,304.00	\$	74,691.14		
Unemployment Insurance	6150	\$	-	\$	16,340.00		39.41		40,000.00	\$	39,960.59		
Loan - Pension Obligation	6160 6170	\$ \$	-	\$ \$	24,742.00 434,065.00	ې \$	14,217.75 501,541.00		264,218.00		250,000.25 15,429.00		
PERS Unfunded Liability Personnel	0170	ې \$	393,250.28	ې \$	<b>2,929,136.21</b>	ې \$	3,078,830.34	÷	516,970.00 4,843,037.00	\$ \$	1,764,206.66		
YTD Comparison		Ş	333,230.28	Ş	2,529,130.21	\$	149,694.13	Ş	4,043,037.00	Ļ	1,704,200.00	03.3778	
							-						
Services and Supplies													
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		
IT Infastructure	6230	\$	-	\$	511.32		539.62		2,000.00		1,460.38		
Computer Hardware/Software	6240	\$		\$	7,271.27		9,979.45		12,050.00		2,070.55		
Pool Chemicals	6310	\$		\$	1,448.73		3,230.75		8,250.00		5,019.25		
Janitorial Supplies	6320	\$	545.23	\$	18,482.88	\$	26,872.01		48,408.00		21,535.99		
COVID - Supplies	6321	\$ ¢	-	\$ \$	7,611.35	\$ ¢	80.44		5,600.00		5,519.56		
Kitchen Supplies Food Supplies	6330 6340	\$ \$	- 58.61	\$ \$	-	\$ \$	- 619.41	\$ ¢	1,000.00 12,745.00	\$ ¢	1,000.00 12,125.59		
Water Maint & Service	6340 6350	ې \$	80.25	ې \$	- 700.75	ې \$	437.05		12,745.00		827.95		
Laundry/Wash Service	6360	ې \$	- 00.25	\$ \$	178.00	ې \$	-57.05	ې \$	880.00	ې \$	880.00		
Insurance Liability	6410	\$	-	\$	208,084.00		236,698.00		236,698.00		-	100.00%	
Equipment Maintenance	6500	\$	42.84	\$	_00,0000	\$	141.93		900.00		758.07		
Fuel	6510	\$		\$	32,868.13	\$	36,086.53		51,600.00	\$	15,513.47		
Vehicle Maintenance	6520	\$		\$	17,599.68		18,763.90		35,400.00		16,636.10		
Office Equipment Maintenance	6530	\$	-	\$	116.89		-	\$	-	\$	-	0.00%	<b>-</b> //
Building Repair	6610	\$	6,072.27	\$	27,998.03		32,027.79	\$	88,000.00	\$	55,972.21	36.40%	7/40

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

MAC         MAD         S         242.06         5         242.07         5         142.07         5 </th <th>Description</th> <th>Account</th> <th>Perio</th> <th>d Amount</th> <th>One</th> <th>Year Prior Actual</th> <th>Y</th> <th>'ear to Date</th> <th>Budget</th> <th>Budge</th> <th>t Remaining</th> <th>% of Budget Used</th>	Description	Account	Perio	d Amount	One	Year Prior Actual	Y	'ear to Date	Budget	Budge	t Remaining	% of Budget Used
Turi Renval         670         8         1,14.5.8         9         1,4.571.1         2         200.000         5         26.2.15         5         6.2.15         5         6.2.15         5         6.2.15         5         6.2.15         5         6.2.15         5         6.2.15         5         6.2.15         5         6.2.15         5         6.2.15         5         6.2.15         7         6         6.2.15         7         6         6.2.15         7 <th7< th="">         7         <th7< th=""> <th7< th=""></th7<></th7<></th7<>	HVAC	6620	\$	242.96	\$	3,699.69	\$	5,373.47	\$ 8,820.00	\$	3,446.53	
Geomate Maintenance         GP 10         S         2.9.47.07         5         4.102.05         5         8         2.9.27.00         5         1.7.27.00         7.4.2.30           Tree Crame         67.9         5         3.000.00         5         7.5.9.38.8         2.2.27.5.0         5         3.000.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.387.00         5         1.6.377.00         5         1.6.377.00         5         1.6.377.00         5         1.6.377.00         5         1.6.377.00         5         1.3.678.4         5         1.6.377.00         5         1.3.678.4         1.3.678.00         5         1.6.377.00         5         1.3.678.0         1.3.679.00         5         1.2.679.00         5         1.2.679.00         5         1.2.679.00         5         1.2.679.00         5         1.2.679.00         5         1.2.679.00	Playground Maintenance	6630	\$	2,960.13	\$	3,443.80	\$	4,452.17	\$ 60,000.00	\$	55,547.83	7.42%
partice langenic - Access         Grap - B         Grap	Turf Removal	6705	\$	13,145.81	\$	-	\$	14,567.81	\$ 20,000.00	\$	5,432.19	72.84%
Tree Care         F72         S         3,0000         S         25,252.8         3,00000         5         7,072.30         7,4,3%           Perk Amenices         772         S         -         S         -         S         15,397.00         5         16,397.00         5         16,397.00         5         6,494.00         10,597.00         5         15,397.00         5         16,397.00         5	Grounds Maintenance	6710		2,974.07		64,103.30		51,102.95	86,220.00	\$	35,117.05	59.27%
park Armenites - Assemb         G722         S         4.9449.0         S         4.9449.0         S         6.9440.00         Contracted Part Control         6730         S         6000.00         S         7.000         S         7.0000         S         7.00000         S         7.00000         S				-		-		-	-		-	
pre schendie         672         5         5         5         5         5         5         56,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         16,372.00         5         25,472.57         7         26,374         6         6,574.00         5         1,32.600         5         1,32.600         5         1,32.600         5         1,32.600         5         1,32.600         5         1,32.600         5         1,32.700         5         1,32.700         5         1,32.700         5         3,367.7         85.518           Adverting Spone         6340         5         5         1,227.00         5         1,127.00         5         1,137.00         5         1,377.7         7,778.7           Presting Inperse         6440         5         -         5         1,377.00         5         1,473.50         1,388.0           Presting Inperse         7100         5         2,422.50         5         4,475.75						25,559.88			30,000.00			
Contracted Peat Control         P320         S         D0000         S         D20000         S         D200000         S <th< td=""><td></td><td></td><td></td><td>4,949.40</td><td></td><td>-</td><td></td><td>4,949.40</td><td>-</td><td>•</td><td></td><td></td></th<>				4,949.40		-		4,949.40	-	•		
Bubblic bill         S         6,74.10         5         25,78.00         5         25,74.74         6,53.84           Memberships         6510         5         375.00         5         11,23.00         5         11,23.00         5         11,27.000         5         31,25.00         5         11,70.00         91,3984           Offlee Supplies         6910         5         3,73.10         5         12,710.00         5         31,71.00         5         31,71.00         5         31,71.00         5         31,71.00         5         31,71.00         5         31,71.00         5         31,71.00         5         31,71.00         5         31,71.00         5         31,71.00         5         0,71.00         5         0,71.00         5         0,71.00         5         0,71.00         5         0,71.00         5         0,71.00         5         0,71.00         5         0,72.00         5         0,72.00         5         3,72.00         5         0,72.00         5         3,72.00         5         0,72.00         5         3,72.00         5         0,72.00         5         3,72.00         5         1,72.00         1,72.00         1,72.00         1,72.00         1,72.00         1,72.00<				-		-		-	-			
Vandami/heft67305675.051237.0051328.501328.50 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>									-			
Memberships         63.0         5         375.00         5         12.200         5         1.170.00         91.88%           Postage Currense         6930         5         5.731.12         5         12.737.12         5         12.720.00         5         1.887.7         95.11%           Postage Currense         6930         5         5.734.15         5         1.000.5         2.6880.0         5         1.274.05         5         1.274.05         5         1.274.05         5         1.274.05         5         2.475.00         5         1.274.05         5         5         7.77         7.57.77									-			
Office Supplies         6910         5         1.267.51         5         1.271.26         5         1.271.26         5         1.271.26         5         1.271.26         5         1.271.26         5         1.271.26         5         1.271.26         5         1.271.26         5         1.270.00												
Package pipenie         6920         5         5,534.15         5         1,207.65         6         2,248.00         5         1,188.01         10.244           Printing Charges         6940         5         0         6,234.65         2         2,248.00         5         1,188.01         10.244           Approp Redev/Collection Fees         6960         5         0         2         2,570.21         11,242.45         81.21.3         5         7,472.12.00         5         2,727.17         11,342.45           Approp Redev/Collection Fees         6960         5         0         2,214.05         5         2,340.00         5         2,240.00         5         2,240.00         5         2,240.00         5         2,240.00         5         2,240.00         5         2,240.00         5         2,240.00         5         2,240.00         5         2,240.00         5         2,240.00         5         2,240.00         5         1,330.10         5         1,300.00         5         1,300.00         5         1,300.00         5         1,300.00         5         1,300.00         5         1,300.00         5         1,300.00         5         1,300.00         5         1,300.00         5         1,300.00<						,			-			
Adverting Expense         6430         5         310.00         5         2,028.00         5         1,123.00         5         1,123.00         5         1,123.00         5         1,123.00         5         1,247.00						,		,	-			
Printing Chargies         6400         S         -         S         6,2436.6         S         11,265.5         S         12,272.0         S         0,272.71         13,438.4           Approp Redev/Cullection Fees         6600         S         -         S         11,765.45         S         11,770.15         S         12,723.47         S         773.787.477.787.477.778.477.119.471           Fing Pertinit Res Fuely         7020         S         12,020.0         S         12,020.0         S         22,000.0         S         22,000.0         S         22,000.0         S         1,475.35         S         1,475.35         S         1,475.35         S         1,475.35         S         1,475.35         S         1,476.35         S         1,476.35         S         1,475.35         S         1,476.35												
Registration frees695053,88.6751,726.5455,700.21756,726.005(7,73,739.39)49,85%.Minor future & Fuque69605-51,121.455861.2351,270.0052,220.0015.91%.Fire & Safety imag fees700051,960.0052,220.0052,220.0015.91%.2,220.0015.91%.Fire & Safety imag fees700051,960.0053,224.6553,800.0051,721.607.714%.Free Safety imag fees70005-57,000.0059,81.8081,550.0054,242.0048.06%.Free Safety imag fees710052,222.0051,741.60510,718.777,231.0051,58.13.133,84.6%.Free Safety imag fees711052,222.0051,741.6051,021.8772,320.0051,58.13.133,84.6%.Free Safety imag fees712051,121.1551,174.0052,227.0051,122.471,123.001,122.471,122.471,122.471,122.4751,122.4751,122.47				510.00					-			
Appropriedew/Collection Fee         6660         S         S         25,897.10         S         21,204.71         S         54,200.01         52,757.75%           Pingerprint Fees (HH)         7000         S         72.00         S         11,210.01         S         2275.77         75.75%           Pingerprint Fees (HH)         7000         S         72.00         S         11,210.01         S         2275.77         75.75%           Piner & Safery Ingring Fees         7030         S         1,200.01         S         223.863.01         S         1,472.35         S         1,475.35         S         S         3,43.00         S         2,123.03         S         1,23.03         S         2,123.03         S         1,23.03         S         2,23.00         S         1,33.66.66           Trypester and Pinit Services         7130         S         5         5,13.13         S         1,23.00         S         1,23.00         S         1,23.00         S         1,23.00         S				2 816 72								
Ninor Instruce & Equip69805-51.121.45566.22.3552.277.77.57%Pires & Safevi nop Fees702051.960.00\$2.239.3952.240.6052.240.0052.220.001.531%Pire & Safevi nop Fees7030\$1.960.00\$2.239.80\$2.340.60\$2.240.00\$2.271.607.147%State License Fee7040\$-\$7.675.00\$4.875.75\$2.430.00\$2.421.608.487%Pirefessional Services7110\$2.422.00\$3.4499.00\$3.4618.00\$2.2280.393.866%Pireskarden Tiskrices7120\$1.131.15\$2.51.447.75\$4.8135.00\$1.121.47.16Pireskarden Tiskrices7130\$1.137.15\$3.4619.00\$1.123.00\$1.121.75.004.398%Audits Forvices7130\$5.957.72\$2.257.10\$4.8147.75\$4.121.00\$1.121.75.004.398%Audits Forvices7180\$7.721.75\$4.402.75\$4.4147.00\$1.122.47%Audits Forvices7180\$7.721.75\$4.402.75\$4.4147.00\$1.122.47%Audits Forvices7180\$7.721.75\$4.402.75\$4.4147.00\$1.122.47%Audits Forvices7180\$7.721.75\$ <t< td=""><td></td><td></td><td></td><td>- 3,010.72</td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></t<>				- 3,010.72					-			
Integraphic Files Addrey Long Files         7000         5         7100         7         7100         5         7100         7         7100         7         7100         7         7100         7         7100         7         7100         7         7100         7         7100         7         7100         7         7100         7         7100         7         7100         7         71									-			
Fire & Safety inspines         7000         5         1.92.000         5         2.232.05         5         2.232.05         5         4.373.35         6.1.18%           Grants Licenses Fee         7000         5         -         5         7.675.05         5         4.877.55         5         6.330.00         5         2.221.60         7.115         5         2.221.60         7.115         5         2.221.60         7.115         5         2.221.60         7.115         5         2.221.60         7.115         5         2.221.60         5         2.231.60         5         2.232.60         2.232.60         2.232.60         2.232.60         2.232.60         2.232.60         2.232.60         7.221.60         3.232.60				72 00								
permit A Licensing Fees         7000         S         .         S         1,740 26         S         3,282.40         S         5,330.00         S         2,721.60         5,21.44%           Professional Services         7100         S         2.422.50         S         1,000.00         S         3,153.00         S         4,231.20         4,008%           Legal Services         7110         S         2.442.50         S         3,040.00         S         3,030.00         S         3,138.03         8,665%           Instructor Services         7120         S         11,131.15         S         1,1760.00         S         10,033.07         S         1,224.00									-			
State Leense Fe <sup>-</sup> 7400         S         .         S         657.50         S         44.75         S         1,000.00         S         951.25         488/k           Professional Services         7100         S         2.42.20         S         34.490.00         S         81.50.00         S         53.81.80         34.46%           Typest and Print Services         7115         S         -         S         10.78.77         S         29.000.00         S         53.81.80         34.46%           Unterstricts         7112         S         11.131.15         S         2.11.00         S         10.00.00         S         2.12.80.00         S         1.12.41.47         71.16%           Audit Services         7120         S         5957.27         S         4.427.01         S         4.21.00         S         1.12.41.47         71.16%           Buiness Services         7120         S         5957.27         S         4.42.70         S         4.24.00         S         2.24.00         S         2.24.11.68         44.82.91         S         6.42.00         S         2.24.108         1.41.41.41         4.95%           Buiness Services         7100         S         772.10				-					-			
professional Services         7100         5         2.422.00         5         33.208.00         5         31.50.00         5         42.342.00         42.342.00           Typesst and Print Services         7110         5         2.422.00         5         11.7131.15         5         2.422.00         5         11.531.00         32.6655K           Instructor Services         7120         5         11.7131.15         5         2.51.447.75         5         2.30.00         5         11.24.047         47.165K           Detection All services         7120         5         67.83         5         1.1760.00         5         6.20.700         5         11.27.500         41.33%K           Audit Services         7100         5         67.87.00         5         4.24.57.01         5         2.40.00         5         1.17.27.00         41.33%K           Busines Services         7100         5         67.07         5         1.17.27.00         41.47.47.17.16         5         4.42.31         5         7.40.00         5         1.22.46%           Durper/effereservices         7100         5         6.00.00         5         1.17.27.00         41.37.00         5         3.72.00         5         3.72.00	Ũ			-					-			
legal services7110\$2,242.50\$34,493.00\$90,000.00\$55,381.8038.46%Typeset and Print Services7120\$11,131.15\$2,5,144.75\$90,000.00\$2,228.93.3978.86%PERS Admin Fees7125\$8.783\$1,130.80\$1.083.30\$1.128.40\$Audit Services7130\$-\$1,000.00\$\$2,217.00\$1,124.4747.16%Medical & Health Svrs (HN)7440\$-\$400.00\$1,225.00\$5,190.0015.190.0015.190.0015.190.0015.190.0015.190.0015.190.0015.190.0015.190.0015.190.0015.192.4075.72112.24%Entertainment Services7180\$772.127\$7.721.47\$115.192\$13.000.00\$132.40.9717.276Subscriptions7130\$99.720\$1,264.00\$13.240.9715.234.0815.234.0815.234.0815.234.08Subscriptions7130\$99.720\$1,265.71\$3,763.00\$31.000.00\$31.000.00\$31.000.00\$31.000.00\$31.000.00\$31.000.00\$31.000.00\$31.000.00\$3.067.0831.000.00\$3.067.0831.000.00\$3.067.0831.000.00\$3.067.0831.000.00\$3.067.083.067.083.067.08				-	Ś							
Typeset and Print Services7120\$15-\$10.738.7%223.0000\$11.85.1.2326.65%PERS Admin Fees7120\$11.131.1%225.144.75\$85.036.16\$2.128.00\$11.225.004.39%PERS Admin Fees7120\$87.833\$1.1,760.00\$9.000.00\$2.027.500\$11.227.004.39%Adult Services7130\$\$5.5722.2275.00\$4.684.72\$4.417.000\$12.275.004.39%Business Services7180\$7.727.17\$7.521.487\$48.425.51\$7.57.00\$10.237.00\$13.23.				2,422.50	\$				-			
Instructor Services         7120         \$         11131.15         \$         25,344.75         \$         88,403.61         \$         103.030         \$         22,289.39         78.80%           PEKS Admin Fees         7130         \$         -         \$         1,103.00         \$         2,2175.00         \$         11,275.00         44.39%           Medical & Health Srvcs (HR)         7140         \$         -         \$         40000         \$         1,220.00         \$         1,224.00         \$         5,190.00         19.12474         47.16%           Business Services         7150         \$         595.72         \$         7.517.75         \$         118.72         \$         1,224.00         \$         2,241.23         4,55%           Business Services         7180         \$         772.17         \$         7.51.47         \$         1,152.00         \$         3,670.08         3,13%           Rents & Leases - Equip         7310         \$         997.20         \$         2,322.18         \$         2,400.00         \$         1,435.00         \$         1,423.00         \$         1,424.79         \$         3,407.00         \$         1,424.79         \$         1,424.79         \$	•	7115		-		-			-			
FFES Admin Fees         713         5         87.33         5         1,136.80         5         1,208.00         5         2,128.00         5         1,124.47         47.16%           Audit Services         7130         5         -         5         9,000.00         5         20,275.00         5         5,190.00         11,275.00         11,275.00         5         5,190.00         11,275.00         5         5,190.00         11,275.00         5         5,190.00         5         2,281.28         4,547.00         5         2,281.28         4,557.00         5         2,281.28         4,557.00         5         1,255.00         5         1,255.00         5         1,255.00         5         3,507.08         3,155.00         5         3,507.08         3,155.00         5         3,507.08         5         1,125.00         5         1,125.00         5         3,165.12         5         1,125.00         5         1,125.00         5         3,165.12         5         3,165.12         5         3,165.12         5         3,165.12         5         3,165.12         5         3,165.12         5         3,165.12         5         3,165.12         5         3,165.12         5         3,165.12         5         3,16		7120		11,131.15	\$	25,144.75	\$	85,403.61	\$ 108,303.00	\$	22,899.39	78.86%
Medical & Health Srvis (HR)         7140         \$         -         \$         400.00         \$         14.200         \$         5.190.00         13.16%           Security Services         7150         \$         5.957.7         \$         2.425.70         \$         4.464.70         \$         (507.72)         112.24%           Business Services         7180         \$         772.17         \$         78.214.87         \$         44.654.72         \$         7.400.00         \$         1.225.00         \$         1.232.00         \$         1.232.40         71.57%           Subscriptions         710         \$         997.20         \$         2.322.18         \$         5.744.48         \$         2.400.00         \$         1.82.752         2.4.00%           Bidg/Field Lesses & Rental         7320         \$         97.20         \$         1.295.71         \$         3.708.66         \$         3.100.00         416.67%           Event Supplies         7400         \$         2.660.3         \$         2.091.12         \$         3.000.05         9.191.28.42         3.000.05         9.191.97.8.42         \$         3.000.0         \$         2.462.01         2.066%         \$         2.091.15         \$	PERS Admin Fees	7125		87.83	\$	1,130.80	\$	1,003.53	\$ 2,128.00	\$	1,124.47	47.16%
Security Services         7150         \$         557.7         \$         2,227.50         \$         4,64.72         \$         4,14.700         \$         (507.72)         112.24%           Entertainment Services         7160         \$         -         \$         118.72         \$         2,400.00         \$         1,224.128         4,95%           Business Services         7180         \$         75.214.87         \$         448,425.91         \$         67,660.00         \$         119.234.00         \$         137.500         \$         3,370.00         \$         3,370.00         \$         3,375.00         \$         3,370.00         \$         148,125.51         \$         3,723.00         \$         2,400.00         \$         18,215.52         2,100%           Bidg/Field Leases & Rental         7320         \$         126.51         \$         1,257.11         \$         3,736.00         \$         2,462.01         2,666%         \$         1,443.00         \$         14,453.00         \$         14,012.12         \$         3,345.12         \$         3,345.12         \$         3,347.00         \$         3,476.00         \$         3,476.00         \$         3,476.00         \$         3,476.00         \$	Audit Services	7130	\$	-	\$	11,760.00	\$	9,000.00	\$ 20,275.00	\$	11,275.00	44.39%
Entertainment Services         7160         \$         -         \$         -         \$         -         \$         2,400.00         \$         2,281.28         4,95%           Business Services         7180         \$         772.17         \$         772.17         \$         74,21.25.00         \$         1,252.00         \$         1,225.00         \$         1,252.00         \$         3,607.08         3,11%           Subscriptions         7210         \$         997.20         \$         2,322.10         \$         3,607.08         3,11%           Rents & Leases Equip         7310         \$         997.20         \$         2,322.18         \$         2,462.01         \$         3,607.08         3,100.00         -416.67%           Event Supplies         7420         \$         1.255.1         \$         3,708.66         \$         1,437.50         \$         3,607.08         \$         2,642.01         2.066%           Signting Goods         7440         \$         2,369.63         \$         2,079.15         \$         3,457.00         \$         3,457.00         \$         3,456.00         \$         1,477.00         \$         2,464.01         \$         3,456.00         \$         3,456.00 <td>Medical &amp; Health Srvcs (HR)</td> <td>7140</td> <td>\$</td> <td>-</td> <td>\$</td> <td>400.00</td> <td>\$</td> <td>1,230.00</td> <td>\$ 6,420.00</td> <td>\$</td> <td>5,190.00</td> <td>19.16%</td>	Medical & Health Srvcs (HR)	7140	\$	-	\$	400.00	\$	1,230.00	\$ 6,420.00	\$	5,190.00	19.16%
Busines Services         7180         \$         77.217         \$         77.214.87         \$         48.42.91         \$         67.60.00         \$         11.92.34.07         71.77%           Umpire/Referes Services         7130         \$         60.00         \$         1.125.00         \$         1.50.000         \$         3.75.00         75.00%           Subscriptions         710         \$         997.20         \$         2.322.18         \$         3.78.48         \$         2.4000.00         \$         18.215.52         2.41.0%           Bidg/Field Leases & Rental         7400         \$         1.265.11         \$         1.67.00         \$         1.67.76         \$         3.465.12         \$         3.300.00         \$         1.60.77         \$         3.45.15         2.44.300         \$         1.67.76         \$         2.642.01         0.66%           Supplies         7400         \$         1.265.61         \$         3.78.71         \$         3.345.12         \$         3.300.00         \$         9.81.78         3.78.70         0.00%           Supplies         7500         \$         6.01.15         \$         4.390.41         \$         5.750.00         \$         1.770.00	Security Services	7150	\$	595.72	\$	2,257.50	\$	4,654.72	\$ 4,147.00	\$	(507.72)	112.24%
Umpire/Referee Services7190\$60000\$1,125.00\$1,500.00\$3,767.0075.00%Subscriptions7210\$9.999\$1,264.00\$3,772.00\$3,607.003,11%Bidg/Field Leases & Rental7320\$\$9.720\$(60.00)\$60.000\$60.000\$130.00416.67%Event Supplies7410\$\$(60.00)\$14.435.00\$2,642.0120.66%Supplies7420\$126.51\$1.295.71\$3,145.12\$3,000.00\$44.8887.36%Sporting Goods7440\$2.369.63\$2.07.11\$3,145.12\$3,000.00\$981.9783.33Arts and Craft Supplies7460\$\$499.71\$33.00.00\$1,770.001.67%Small Tools7500\$601.15\$3,737.31\$3,237.500\$3,375.000.00%Safety Supplies7510\$3,469.62\$499.71\$3,01.44\$5,750.00\$1,770.001.67%Safety Supplies7510\$3,469.62\$3,914.60\$4,829.477\$1,200.00\$3,375.00\$3,375.00\$3,375.00\$3,375.01\$2,375.61\$3,375.01\$1,267%3,375.01\$1,267%3,375.01 <t< td=""><td>Entertainment Services</td><td>7160</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>118.72</td><td>\$ 2,400.00</td><td>\$</td><td>2,281.28</td><td>4.95%</td></t<>	Entertainment Services	7160	\$	-	\$	-	\$	118.72	\$ 2,400.00	\$	2,281.28	4.95%
Subscriptions         7210         \$         9.9.9         \$         1,264.00         \$         3,723.00         \$         3,607.08         3,11%           Rents & Leases - Equip         7310         \$         997.20         \$         2,322.18         \$         3,723.00         \$         3,607.08         3,11%           Rents & Leases & Rental         7320         \$         0.5         6(00.0)         \$         3,330.00         \$         2,420.01         2,667%           Supplies         7420         \$         126.51         \$         3,786.66         \$         3,330.00         \$         2,642.01         2,667%           Supplies         7430         \$         2,369.63         \$         207.91         \$         3,375.00         \$         9,81.97         8,33%           Arts and Craft Supplies         7400         \$         2,369.63         \$         207.91         \$         3,070.00         \$         9,81.97         8,3.3%           Arts and Craft Supplies         7400         \$         2,369.63         \$         4,99.71         \$         3,070.00         \$         1,770.00         \$         2,776.65         \$,774.48           Safety Supplies         7510         \$<	Business Services	7180	\$	772.17	\$	75,214.87	\$	48,425.91	\$ 67,660.00	\$	19,234.09	71.57%
Rents & Leases - Equip         7310         \$         997.20         \$         2,322.18         \$         5,784.48         \$         24,000.00         \$         18,215.52         24.10%           Bidg/Field Leases & Rental         7320         \$         -         \$         (60.00)         \$         6087.99         \$         33.000         \$         0,2462.10         2.664.71         2.667.90         \$         3,000.00         \$         0,2462.10         2.666.70           Supplies         7420         \$         1265.15         \$         1,295.71         \$         3,708.66         \$         1,4435.00         \$         0,2464.10         2.669%           Bingo Supplies         7430         \$         2,266.01         \$         3,708.70         \$         3,375.00         \$         3,375.00         \$         3,375.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00         \$         3,737.00 </td <td>Umpire/Referee Services</td> <td>7190</td> <td>\$</td> <td>60.00</td> <td>\$</td> <td>-</td> <td>\$</td> <td>1,125.00</td> <td>\$ 1,500.00</td> <td>\$</td> <td>375.00</td> <td>75.00%</td>	Umpire/Referee Services	7190	\$	60.00	\$	-	\$	1,125.00	\$ 1,500.00	\$	375.00	75.00%
Bidg/Field Leases & Rental       7320       \$       -       \$       (60.00)       \$       (25.000)       \$       66.00       \$       310.00       416.67%         Event Supplies       7410       \$       12.65.1       \$       1,295.71       \$       3,360.00       \$       10,726.34       25.65%         Bingo Supplies       7430       \$       2.66.1       \$       3,145.12       \$       3,600.00       \$       445.84       2.76.96         Arts and Craft Supplies       7400       \$       2.369.63       2.07.91       \$       3,600.00       \$       981.97       8.3,630.0       0.00%         Training Supplies       7400       \$       0.346.96       \$       4.99.71       \$       3,000.0       \$       1,770.00       0.00%         Safety Supplies       7500       \$       0.11.5       3,178.73       \$       3,223.44       \$       0,000.00       \$       1,355.56       7.3.6%         Safety Supplies       7510       \$       3,469.62       \$       1,022.04       \$       1,250.00       \$       1,350.05       \$       1,350.55       7.3.6%         Safety Supplies       7510       \$       2,424.83       \$       1,021	Subscriptions	7210	\$	9.99	\$	1,264.00	\$	115.92	\$ 3,723.00	\$	3,607.08	3.11%
Event Supplies         7410         \$         -         \$         687.99         \$         3,330.00         \$         2,642.01         20.66%           Supplies         7420         \$         126.51         \$         1,295.71         \$         3,708.66         \$         14,452.00         \$         10,726.34         25.69%           Bingo Supplies         7440         \$         2,369.63         \$         207.91         \$         5,018.03         \$         6,000.00         \$         981.97         83.63%           Arts and Craft Supplies         7460         \$         -         \$         -         \$         3,223.34         \$         6,000.00         \$         981.97         83.63%           Small Tools         7500         \$         601.15         \$         3,178.73         \$         3,223.34         \$         6,000.00         \$         2,976.66         5,72%           Safety Supplies         7510         \$         3,469.62         \$         853.51         \$         4,764.00         \$         3,731.51         2,167%           Safety Clothing         7610         \$         5,22.49         \$         3,758.33         \$         3,221.11         \$         2,3196	Rents & Leases - Equip	7310		997.20		2,322.18	\$	5,784.48	\$ 24,000.00	\$	18,215.52	24.10%
Supplies         7420         \$         126.51         \$         1,295.71         \$         3,788.66         \$         14,435.00         \$         10,726.34         25.69%           Bingo Supplies         7430         \$         2.369.63         \$         2.77.65         3,145.12         \$         3,000.00         \$         458.88         87.36%           Arts and Craft Supplies         7450         \$         2.369.63         \$         2.07.91         \$         5,018.03         \$         3,375.00         0.00%           Training Supplies         7460         \$         0.601.15         \$         3,178.73         \$         3,223.34         \$         6,000.00         \$         2,776.66         5,372%           Safety Supplies         7510         \$         3,469.62         \$         8,391.40         \$         8,294.77         \$         11,200.00         \$         2,976.66         5,372%           Safety Cloting         7600         \$         2,446.40         \$         3,715.12         \$         1,359.56         7,636%           Conference&Seminar Staff         7710         \$         2,422.74         \$         3,723.51         1,767.81         3,80%           Conference&Seminar S	Bldg/Field Leases & Rental	7320		-		(60.00)		(250.00)				
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         7460         \$         -         \$         3,375.00         \$         3,375.00         0.00%           Training Supplies         7460         \$         -         \$         3,223.41         \$         6,000.00         \$         2,776.66         5,727.00           Safety Supplies         7510         \$         3,469.62         \$         8,314.60         \$         1,200.01         \$         2,776.66         5,727.00         \$         1,359.56         7.66%           Uniform Allowance         7610         \$         2,442.83         \$         1,002.43         \$         1,302.49         \$         1,450.00         \$         1,91.910         \$         3,731.51         2,167.00         \$         1,99.479         3,30%           Conference&Seminar Staff         7710         \$         (1,792.74)         \$         7,77.93 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>				-		-			-			
Sporting Goods       7440       \$       2,369.63       \$       207.91       \$       5,018.03       \$       6,000.00       \$       981.97       83.63%         Arts and Craft Supplies       7450       \$       -       \$       3,070.01       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,375.00       \$       3,776.00       \$       3,776.00       \$       1,770.00       \$       5,775.00       \$       1,359.56       7,36%         Safety Chring       7610       \$       2,442.83       \$       3,160.05       \$       1,270.00       \$       2,292.23       7,33%         Safety Chring       7610       \$       2,442.83       \$       1,062.63       \$       1,270.00       \$       1,379.10       \$       1,470.00       \$       3,731.51       1,80%       \$       0,00%       \$       1,470.19       \$       1,710.10       \$       1,710.10       \$       1,710.00 <td< td=""><td></td><td></td><td></td><td>126.51</td><td></td><td>1,295.71</td><td></td><td></td><td>-</td><td></td><td></td><td></td></td<>				126.51		1,295.71			-			
Arts and Craft Supplies7450\$-\$-\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$3,375.00\$\$3,375.00\$\$3,375.00\$\$3,375.00\$\$3,375.00\$\$3,375.00\$\$3,375.00\$\$3,375.00\$\$3,375.00\$\$3,375.00\$\$1,576.00\$\$3,776.66\$5,756.00\$\$1,359.5076.36%Uniform Allowance7610\$2,442.83\$3,914.60\$8,294.77\$\$1,520.00\$2,925.2373.93%Safety Clothing7620\$2,824.23\$3,016.21\$\$1,324.00\$1,520.00\$1,500.000.00%Conference&Seminar Staff7710\$(1,792.74)\$3,758.33\$3,201.21\$2,3196.00\$1,994.791,380%Conference&Seminar Travel Exp7720\$(1,792.74)\$3,759.00\$2,420.00\$1,994.791,380%Conference&Seminar Travel Exp7720\$99,759.00\$1,274.00\$1,274.00\$1,976.811,269%Utilities - Gas7750\$-\$1,230.00\$3,859.				-		-						
Training Supplies       7460       \$       -       \$       499.71       \$       30.00       \$       1,770.00       1.67%         Small Tools       7500       \$       601.15       \$       3,178.73       \$       3,223.34       \$       6,000.00       \$       2,776.66       5,72%         Safety Supplies       7510       \$       2,446.28       \$       3,914.60       \$       4,390.44       \$       5,750.00       \$       1,359.55       76.36%         Uniform Allowance       7610       \$       2,442.83       \$       3,914.60       \$       1,220.00       \$       1,359.55       76.36%         Safety Clothing       7620       \$       582.49       \$       1,062.63       \$       1,032.49       \$       4,764.00       \$       1,350.00       0.00%         Conference&Seminar Staff       7710       \$       (1,792.74)       \$       3,758.33       \$       3,201.21       \$       4,450.00       \$       1,99.491       13.80%         Conference&Seminar Tavel Exp       7720       \$       (987.96)       \$       -       \$       1,21.04       \$       1,976.81       1,269%         Out of rown Tavel Board       7750       \$ </td <td></td> <td></td> <td></td> <td>2,369.63</td> <td></td> <td>207.91</td> <td></td> <td>5,018.03</td> <td></td> <td></td> <td></td> <td></td>				2,369.63		207.91		5,018.03				
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       \$       8,931.610       \$       4,390.44       \$       5,750.00       \$       1,359.57       76.36%         Uniform Allowance       7610       \$       2,442.83       \$       1,062.63       \$       1,032.49       \$       4,764.00       \$       3,731.51       2,776.66       5.372%         Safety Clothing       7620       \$       582.49       \$       1,062.63       \$       1,032.49       \$       4,764.00       \$       1,500.00       0.00%         Conference&Seminar Staff       7710       \$       (1,792.74)       \$       3,758.33       \$       3,201.21       \$       23,196.00       \$       1,999.479       1,800%         Conference&Seminar Board       7715       \$       -       \$       1,711.19       \$       3,878.52       0.33%         Out of Town Travel Board       7725       \$       -       \$       1,212.49       \$       3,899.00       \$       3,859.52       0.33%       0.05%         Utili	••			-	Ş	-		-	-			
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%         Conference&Seminar Staff       7710       \$       (1,792.74)       \$       3,758.33       \$       3,21.21       \$       23,196.00       \$       1,994.79       13.80%         Conference&Seminar Travel Exp       7720       \$       (987.96)       \$       -       \$       1,741.19       \$       13,718.00       \$       11,976.81       12.69%         Out of Town Travel Board       7725       \$       -       \$       1,221.00       \$       38,81.00       \$       3,892.00       \$       3,859.50       0.83%         Buses/Excursions       7750       \$       -       \$       1,221.94       \$       3,941.00       \$       953.10       96.87%			Ŧ	-	Ş				-	•		
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       \$       1,5									-			
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       \$       -       \$       1,711.01       \$       11,976.81       12.69%         Out of Town Travel Board       7720       \$       (987.96)       \$       -       \$       1,741.19       \$       13,718.00       \$       11,976.81       12.69%         Out of Town Travel Board       7720       \$       (987.96)       \$       -       \$       1,21.94       \$       2,420.00       \$       11,98.06       50.49%         Private Vehicle Mileage       7730       \$       32.48       \$       3,892.00       \$       39.89.20       \$       39.83.10       96.87%         Utilities - Gas       7810       \$       5,445.91				-								
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       12,60%         Out of Town Travel Board       7725       \$       -       \$       1,221.94       \$       2,420.00       \$       1,980.65       0.49%         Buses/Excursions       7750       \$       2       -       \$       -       \$       1,21.94       \$       3,981.00       \$       9.48%         Utilities - Gas       7810       \$       5,445.91       \$       19,31.79       \$       29,460.90       \$       30,414.00       \$       953.10       96.87%         Utilities - Bactric       7830       \$       18,366.44				,		,						
Conference&Seminar Staff7710\$(1,792.74)\$3,758.33\$3,201.21\$23,196.00\$19,994.7913.80%Conference&Seminar Board7715\$-\$-\$217.00\$4,450.00\$4,233.004.88%Conference&Seminar Travel Exp7720\$(987.96)\$-\$1,741.19\$13,718.00\$11,976.8112.69%Out of Town Travel Board7725\$-\$1.221.94\$2,420.00\$1,198.0650.49%Private Vehicle Mileage7730\$32.48\$123.00\$32.48\$3,892.00\$3,859.520.83%Buses/Excursions7750\$-\$-\$-\$17,400.00\$17,400.000.00%Utilities - Gas7810\$5,445.91\$19,317.97\$29,460.90\$30,414.00\$953.1096.87%Utilities - Water7820\$51,695.96\$627,279.99\$503,871.58\$899.999.00\$396,127.425.99%Utilities - Electric7830\$18,366.44\$105,136.97\$146,67.21\$14,000.00\$63,342.7969.84%Airport Assessment Exp7840\$-\$842.00\$-\$14,000.00\$0.09%Meals for Staff Training7920\$369.81\$910.51\$ <td< td=""><td></td><td></td><td></td><td>-</td><td></td><td>1,002.03</td><td></td><td>-</td><td></td><td></td><td></td><td></td></td<>				-		1,002.03		-				
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       \$       -       \$       123.00       \$       32.48       \$       1,921.94       \$       2,420.00       \$       1,198.06       50.49%         Private Vehicle Mileage       7730       \$       32.48       \$       32.48       \$       3,89.20       \$       3,859.52       0.83%         Buses/Excursions       7750       \$       -       \$       -       \$       17,400.00       \$       0.00%         Utilities - Gas       7810       \$       51,695.96       \$       627,279.95       \$       503,871.58       \$       899.990.00       \$       396,127.42       55.99%         Utilities - Electric       7830       \$       18,366.44       \$       105,136.97       \$       14,000.00       \$       63,42.79       69.84%         Airport Assessment Exp       7840       \$ <t< td=""><td></td><td></td><td></td><td>(1 792 74)</td><td>Ŧ</td><td>3 758 33</td><td></td><td>3 201 21</td><td></td><td></td><td></td><td></td></t<>				(1 792 74)	Ŧ	3 758 33		3 201 21				
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       \$       3,859.52       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 - Gas       7810       \$       51,695.96       \$       627,279.99       \$       503,871.58       \$       899,999.00       \$       336,127.42       55.99%         Utilities - Electric       7830       \$       18,366.44       \$       105,136.97       \$       146,657.21       \$       14,000.00       0.00%         Awards and Certificates       7910       \$       -				-		-						
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       \$       14,000.00       \$       63,342.79       69.84%         Airport Assessment Exp       7840       \$       -       \$       861.19       \$       7,144.60       \$       14,000.00       \$       0.00%         Meals for Staff Training       7920       \$       <				(987.96)		-						
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 - Gas       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       \$       140,00.00       \$       63,342.79       69.84%         Airport Assessment Exp       7840       \$       -       \$       842.00       \$       -       \$       14,000.00       \$       63,342.79       69.84%         Awards and Certificates       7910       \$       -       \$       861.19       \$       1,032.28       \$       3,500.00       \$       2,467.72       29.49%         Employee Morale <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				-		-						
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       \$       144,657.21       \$       210,000.00       \$       63,342.79       69.84%         Airport Assessment Exp       7840       \$       .       \$       17,446.00       \$       14,000.00       \$       63,342.79       69.84%         Awards and Certificates       7910       \$       .       \$       861.19       \$       7,144.60       \$       14,206.00       \$       7,061.40       50.29%         Meals for Staff Training       7920       \$       369.81       \$       10,322.88       \$       5,500.00       \$       2,23,760.00       \$       2,23,760.00       \$       2,23,760.00<				32.48		123.00					-	
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       \$       -       \$       140,000.00       \$       63,342.79       69.84%         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%         COP Debt - PV Fields       7950       \$       -       \$       2,500.00       \$       223,760.00       \$       223,760.00	-			-		-						
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       \$       63,342.79       69.84%         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       7971       \$       -       \$       2,500.00       \$       -       \$       223,760.00       0.00% <td></td> <td>7810</td> <td></td> <td>5,445.91</td> <td>\$</td> <td>19,331.79</td> <td></td> <td>29,460.90</td> <td></td> <td></td> <td></td> <td></td>		7810		5,445.91	\$	19,331.79		29,460.90				
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       \$       36,645.00       \$       223,760.00       0.00%         Reserve Dry Period       7973       -       \$       7,000.00       \$       100,000.00       \$       100,000.00       \$       -       100,00%       -       100,00%	Utilities - Water	7820		51,695.96	\$	627,279.99	\$	503,871.58	\$		396,127.42	55.99%
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       0.00%         Reserve Computer Fleet       7971       \$       -       \$       2,500.00       \$       36,645.00       \$       223,760.00       0.00%         Reserve Repair/Oper/Admin       7975       \$       -       \$       36,645.00       \$       100.000%       .       100.00%	Utilities - Electric	7830	\$	18,366.44	\$	105,136.97	\$	146,657.21	\$ 210,000.00	\$	63,342.79	69.84%
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       0.00%         Reserve Computer Fleet       7971       \$       -       \$       2,500.00       \$       -       \$       223,760.00       0.00%         Reserve Dry Period       7973       -       \$       2,500.00       \$       36,645.00       \$       100.00%         Reserve Repair/Oper/Admin       7975       \$       -       \$       75,000.00       \$       100.000.00       \$       -       100.00%	Airport Assessment Exp	7840		-						\$	14,000.00	0.00%
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         \$         223,760.00         \$         0.00%           Reserve Computer Fleet         7971         \$         -         \$         2,500.00         \$         -         \$         223,760.00         \$         0.00%           Reserve Dry Period         7973         \$         -         \$         2,500.00         \$         36,645.00         \$         0.00%           Reserve Repair/Oper/Admin         7975         \$         -         \$         75,000.00         \$         100,000.00         \$         100,000.00         \$         100,000.00         \$         100,000%         \$         100,000%         \$         100,000%         \$         100,000%         \$         100,000%         \$         \$         100,000%         \$         \$         100,000%         \$         \$         \$         100,000%         \$         \$         \$ <t< td=""><td>Awards and Certificates</td><td>7910</td><td></td><td>-</td><td>\$</td><td>861.19</td><td>\$</td><td>7,144.60</td><td>\$ 14,206.00</td><td>\$</td><td>7,061.40</td><td>50.29%</td></t<>	Awards and Certificates	7910		-	\$	861.19	\$	7,144.60	\$ 14,206.00	\$	7,061.40	50.29%
COP Debt - PV Fields       7950       \$       -       \$       229,759.38       \$       -       \$       223,760.00       \$       223,760.00       0.00%         Reserve Computer Fleet       7971       \$       -       \$       2,500.00       \$       -       \$       223,760.00       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       \$       -       100,00%	Meals for Staff Training	7920	\$	369.81	\$	910.51	\$	1,032.28	\$ 3,500.00	\$	2,467.72	29.49%
Reserve Computer Fleet         7971         \$         \$         \$         \$         \$         \$         \$         0.00%           Reserve Dry Period         7973         \$         \$         \$         \$         \$         \$         \$         0.000%           Reserve Repair/Oper/Admin         7975         \$         \$         \$         \$         \$         \$         \$         100.000.00         \$         100.000.00         \$         \$         100.00%         \$	Employee Morale	7930	\$	45.03	\$	144.24	\$	2,541.80	\$ 5,500.00	\$	2,958.20	46.21%
Reserve Dry Period         7973         \$         -         \$         36,645.00         \$         -         100.00%           Reserve Repair/Oper/Admin         7975         \$         -         \$         75,000.00         \$         100.000.00         \$         -         100.00%	COP Debt - PV Fields	7950	\$	-	\$	229,759.38	\$	-	\$ 223,760.00	\$	223,760.00	0.00%
Reserve Repair/Oper/Admin 7975 \$ - \$ 75,000.00 \$ 100,000.00 \$ 100,000.00 \$ - 100,00%	Reserve Computer Fleet	7971	\$	-		2,500.00		-	\$ -	\$	-	0.00%
Reserve Repair/Oper/Admin         7975         \$         -         \$         75,000.00         \$         100,000.00         \$         -         100.00%         -         100.00%         -         100.00%         -         100.00%         8/40	Reserve Dry Period	7973				-	\$	36,645.00	\$ 36,645.00	\$	-	100.00%
Reserve - Compensated Absences 7976 \$ - \$ 75,000.00 \$ 75,000.00 \$ - 100.00% 8/40	Reserve Repair/Oper/Admin	7975		-	\$	75,000.00					-	100.00% 0/40
	Reserve - Compensated Absences	7976	\$	-			\$	75,000.00	\$ 75,000.00	\$	-	100.00% 0/40

# General Ledger Fund 10 General Fund

#### March 2022 75%

Admin Fee/CC Refund 2020 Services and Supplies YTD Comparison	8112	\$ <b>\$</b>	- 166,597.38	\$	11,644.34	\$ 275.00	ć		ć	(0	0.00%
YTD Comparison		\$	166,597.38			273.00	Ş	-	Ş	(275.00)	0.00%
				Ş	2,051,671.49	\$ 2,117,014.65	\$	3,714,379.00	\$	1,597,364.35	57.00%
						\$ 65,343.16					
Capital											
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%
Capital		\$	12,331.64	\$	69,426.04	\$ 347,861.22	\$	737,300.00	\$	389,438.78	47.18%
TOTAL EXPENSES TOTAL YTD COMPARISON		\$	559,847.66	\$	4,980,807.70	\$ 5,195,844.99 215,037.29	\$	8,557,416.00	\$	3,361,571.01	60.72%

### General Ledger Fund 20 Assessment District

#### March 2022 75%

Description	Account	Per	iod Amount	0	ne Year Prior Actual	Y	ear to Date	Budget	В	udget Remaining	% of Budget Used
Revenue											
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%
Revenue		\$	-	\$	(694,179.49)	\$	(716,915.64)	\$ (1,209,804.00)	\$	(492,888.36)	59.26%
YTD Comparison						\$	(22,736.15)				
Pesonnel											
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%
Personnel		\$	3,882.85	\$	20,092.04	\$	22,699.03	\$ 30,809.00	\$	8,109.97	73.68%
YTD Comparsion						\$	2,606.99				
Services and Supplies											
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%
Expense		\$	20,384.26	\$	964,303.67	\$	935,827.23	\$ 1,129,337.00	\$	193,509.77	82.87%
YTD Comparison						\$	(28,476.44)				
TOTAL EXPENSES		\$	24,267.11	\$	984,395.71	\$	958,526.26	\$ 1,160,146.00	\$	201,619.74	82.62%
TOTAL YTD COMPARISON						\$	(25,869.45)				

#### General Ledger Fund 30 Quimby Fee Fund

#### March 2022 75%

Description	Account	Pe	riod Amount	On	e Year Prior Actual		Year to Date		Budget	В	udget Remaining	% of Budget Used
Revenue												
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 DedicationFees	5400	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
Revenue		\$	-	\$	(42,553.24)	\$	(5,598.86)	\$	(10,013.00)	\$	(4,414.14)	55.92%
YTD Comparison						\$	36,954.38					
Expense												
Registration Fees	6950	Ś	-	Ś	12.00	Ś	36.00	Ś	-	Ś	(36.00)	0.00%
Expense		\$	-	\$	12.00	\$	36.00	\$	-	\$	(36.00)	
Capital												
Arneill Ranch Park Renovation	8464	\$	157.56	\$	78,591.50	\$	1,193,572.38	\$	1,477,651.00	\$	284,078.62	
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%
Capital		\$	123,333.51	\$	181,711.10	\$	1,448,195.77	\$	3,150,913.00	\$	1,702,717.23	45.96%

	Date		Amount		Amount	Developer	Development	Am	nount Expended		Balance	Allocation
	Received				Earmarked		Case #					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 Miss	ion 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 Constructio	n	\$	146,682.55	\$	-	REFUNDED
	3/6/2019	\$	35,242.00	\$	-	Habitat for Humanity		\$	-	\$	35,242.00	3/6/2024
	9/12/2019	\$-		\$	-	Aldersgate Constructio	n	\$	92,200.46	\$	-	REFUNDED
	11/21/2019	\$	1,264,500.00	\$	-	Shea Homes				\$	1,264,500.00	11/21/2024
Total		Ś	7,311,114.95	Ś	6,400,589.70			Ś	4,449,095.40	Ś	3,100,902.56	

No.         Location         Descriptio           2018         1         Nancy Bush Picnic Area(s)           2018         1         Nancy Bush Picnic Area(s)           2018         2         Valle Lindo Wule Lindo RRPavillion*           2019         2         Valle Lindo Wule Lindo RRPavillion*           2019         2         Valle Lindo RRPavillion*           2019         2         Valle Lindo RRPavillion*           219         2         Freedom Freedom Baseball Fields- Non-           219         2         Freedom Baseball Fields- Non-           219         3         Nancy Bush Paviground           219         4         PVAC         Estimanterins and Showena           219         7         Community Rec Fac         Estimanterins and Showena           219         7         Community Center Kitchen Exp         Endinanterins and Showena           219         7         Community Center Castrom and Showena           219         7         Community Center Restroms and Showena           219         Anneil Rch Rach Park Restromants         Endonants           220         Anneil Rch Rach Park Restromants         Endonants           2018         1         Vaneil Ranch Park Restromants <t< th=""><th>Developer</th><th></th><th></th><th>Project</th><th></th><th></th><th></th><th>Quimby Funds</th><th>nds</th><th></th><th>GL Code</th></t<>	Developer			Project				Quimby Funds	nds		GL Code
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $			Toootion		Dudactad	The second s	6.0 Jun 0.00	Delence	Committee Date	Allocation	
Image: section of the sectio		.00	Locauon	Description	Duagetea	Expended	Awarded	balance	Committee Date	Date	Assigned
1         Numerical Superiority (Section Section Sectin Sectin Sectin Section Sectin Section Section Section Sectin Se	AMLI				_		615.709.00			7/31/2019	
3         Wurklass Bruchussen         3         242000         5         2457444         1         200000         5         2457444         1         1050000 <th< td=""><td>Public Hearing 7/5/2018</td><td>1</td><td>Nancy Bush</td><td>Nancy Bush Picnic Area(s)</td><td>45,600.00</td><td></td><td></td><td></td><td></td><td></td><td>8446</td></th<>	Public Hearing 7/5/2018	1	Nancy Bush	Nancy Bush Picnic Area(s)	45,600.00						8446
1         Number length         5         200,000	Public Hearing 7/5/2018	2	Valle Lindo	Valle Lindo RR/Pavillion*	425,000.00				12/6/2018		8444
$ \begin{array}{                                    $	Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Playground	250,000.00				10/3/2018		8445
1         Fund         Fu	TOTALS				720,600.00		-				
1         France         France         1         1         1         1         1         1         1         1         1         1         1 </td <td></td>											
1         Freeding         Fr	FAIRFIELD LLC				_		2,250,489.70			1/31/2020	
3         Freeding         5         1000000         5         110000000         5         11000000 </td <td>Public Hearing 11/7/2018</td> <td></td> <td>Freedom</td> <td>Freedom Baseball Fields- Non- Contract Cost</td> <td></td> <td></td> <td></td> <td></td> <td>11/7/2018</td> <td></td> <td>8459</td>	Public Hearing 11/7/2018		Freedom	Freedom Baseball Fields- Non- Contract Cost					11/7/2018		8459
3         PWAR.         FLAN ACCENTING         5		5	Freedom	Freedom Baseball Fields- Contract Cost	1,100,000.00			1,			
4         Press.         6         0.0101         3         0.01015         3	Public Hearing 7/3/19	<del>с</del>	PVAC	PVAC Restrooms and Showers	500,000.00						8469
3         5	Mid-Year Budget Adj 2/5/2020	4	PV Fields	Fertiizer Injector System	60,000.00						8478
6         7         5         5         6         6         6         6         6         6         6         6         6         6         6         6         7		5		Senior and Community Rec Fac Project		-					
7         7		9		Senior and Community Rec Fac Exterior Proj							
8         Control Current and Mathema 10         8         Control Current and Mathema Excension         9         1		2		Community Center Kitchen Expansion	250,000.00						8480
8         Trentmentent         1 </td <td></td> <td></td> <td></td> <td>Community Center Classroom and Auditorium</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				Community Center Classroom and Auditorium							
0         Instantial function         1         Instantial function         Model         Mo		~ <		Enhancements							
$ \left  \begin{array}{c c c c c c c c c c c c c c c c c c c $		<u>ء</u> م		Freedoni Fark Farking Lot Ennancement							
1         Exercise         5         190000         5         187303         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         500000         5         100000         5         10000000         5		11		Camarillo Grove Nature Center							
$ \begin{array}{                                    $											
$ \begin{array}{                                    $					1,910,000.00	-	-		-		
1         Tenton         0         1         Constant learning         1	ELACORA MISSION OAKS						2,649,209.00			8/8/2021	
2         Amell Re. IV         Amell Re. IV         Amell Re. IV         Amell Re. IV         Instant         1 <th1< th=""> <th1< th="">         1         <th< td=""><td></td><td>1</td><td>Encanto</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<></th1<></th1<>		1	Encanto								
3         1         172,1558         1         4         172,1558         1 <th1< th="">         1         <th1< th="">         &lt;</th1<></th1<>	Budget Allocation 11/5/2020	2	Arneill Rch Pk		1,100,000.00				11/5/2020		8464
4         Control Nutrice factor         5         300,000         5         5         1,17,215,581         0         0         0           1         New Nutrice factor         5         2,000,000         5         1,17,215,581         0		m		Pickelball	1,400,000.00						
5         Freedom Price         Freedom Price         Freedom Price         S		4		Camarillo Nature Center	300,000.00	·					
Image: constraint of the sector in		5		Freedom Park Landscape and Walking Path		·					
Interface         Interface <t< td=""><td></td><td></td><td></td><td>Freedom Baseball Fields</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>				Freedom Baseball Fields							
1         Valt. Indo         Ref.					2.800.000.00	1	_				
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	KB HOMES						474.353.00			8/10/2021	
2         Mel Vincen Park Restrons.         5         135,000         5         135,714         5         235,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         5         735,730,92         7	Public Hearing 7/5/2018	-	Valle Lindo	Valle Lindo RR/Pavillion*	425,000.00	32,368.30					8444
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Public Hearing 7/5/2018	2	Mel Vincent	Mel Vincent Park Restrooms	139,500.00	-					8460
4         Community Center Classroom and Auditorium         5         24,193.18         5         24,193.18           5         Dox Caminos Expansion and ADA         5         5         24,193.18         5         24,193.18           1         Dox Caminos Expansion and ADA         5         5         230.159.25         5         24,193.18           1         I         I         I         I         5         24,193.18         I           1         I	Public Hearing 7/5/2018	ŝ	Nancy Bush	Nancy Bush Pavillion	65,000.00						8447
4         Enhancements         5         Enhancements         5         244,193,18 <t< td=""><td></td><td></td><td>•</td><td>Community Center Classroom and Auditorium</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>			•	Community Center Classroom and Auditorium							
5         Dos Caminos Expansion and ADA         5         -         1         5         244,193,18           1         1         1         1         5         244,193,18         5         244,193,18           1         1         1         1         1         1         1         1         1           1		4		Enhancements							
1     1     5     -     5     -     5     -     1       1     1     5     53,610,00     5     33,159,82     5     24,103.18       1     1     5     24,103.18     5     24,103.18     1       1     1     5     24,103.18     5     24,103.18       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1       1     1     1     1     1     1		5		Dos Caminos Expansion and ADA							
1     230,159,82     230,159,82     2     24,193,18       1     1     1     1     1       1     1						· ·					
1     1     21,612.25					670 EDD DD		_				
1       1					00:000:070						
I       I	CRESTVIEW	_			_		21,612.25			6/7/2023	
-       -       -       5       -       5       -						•					
*       *											
1       1       5	ALDERSGATE CONSTRUCTION									6/27/2023	
8       -       \$       -       \$       -       \$       -       \$       -       \$       -       -       >       -       -       >       -       -       \$       -       -       >       -       -       >       -       -       >       -       -       >       -										9/12/2024	
1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1       1     1     1     1     1											
35,242.00       \$ 35,242.00       \$ 35,242.00         1       1       1       \$ 1,264,500.00         5       5       5       5         6       5       5       5         7       1       1       1         8       1,264,500.00       5       1,264,500.00         9       1,264,500.00       5       1,264,500.00											
8     1,264,500.00       8     1,264,500.00       9     200,000	HABITAT FOR HUMANITY						35,242.00			3/6/2024	
\$     1,264,500.00     \$     1,264,500.00       \$     \$     1,264,500.00       \$     \$     1,264,500.00											
	SHEA HOMES					-	1,264,500.00		-	11/21/2024	
	5										

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

Description	Account	Period A	Amount	One Year Prior Act	tual	Yea	ar to Date	Bud	get	Budget	Remaining	% of Budget Used
Revenue												
Park Impact Fees	5450	\$	(6,983.00)	\$	-	\$ (	172,347.20)	\$	-	\$	172,347.20	0.00%
Revenue		\$	(6,983.00)	\$	-	\$ (	172,347.20)	\$	-	\$	172,347.20	0.00%

# General Ledger Fund 50 CDBG - Food Share

#### February 2022 67%

5577											
5577											
111	\$	-	\$	-	\$	-	\$	(42,428.33)	\$	(42,428.33)	0.00%
	\$	-	\$	-	\$	-	\$	42,428.33	\$	42,428.33	0.00%
6100	\$	396.34			\$	12,747.86	\$	37,587.00	\$	24,839.14	33.92%
6110	\$	450.00			\$	1,562.00	\$	5,000.00	\$	3,438.00	31.24%
6120	\$	83.04			\$	362.48	\$	2,853.00	\$	2,490.52	12.71%
6130	\$	3.78			\$	21.97	\$	3,591.00	\$	3,569.03	0.61%
6140	\$	19.48			\$	61.98	\$	1,082.00	\$	1,020.02	5.73%
	\$	952.64	\$	-	\$	14,756.29	\$	50,113.00	\$	35,356.71	29.45%
6910 7410 7610 7730	\$	199.08	\$	-	\$	633.70	\$ \$ \$	- 1,500.00 150.00 1,500.00	\$ \$ \$ \$ \$ \$ \$	(633.70) 1,500.00 150.00 1,500.00	0.00% 0.00%
	\$	199.08	\$	-	\$	633.70	\$	3,150.00	\$	2,516.30	0.00%
	Ś	42.428.33									
	Ś	15,389.99									
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Investment Name	October	November	December	January	February	March	April	May	June
	2020	2020	2020	1202	1202	1202	1202	1202	1202
Ventura	.796%	%069.	.518%	.464%	.495%	.410%	.383%	.357%	.361%
<b>County Pool</b>									
	July	August	September	October	November	December	January	February	March
	2021	2021	2021	2021	2021	2021	2022	2022	2022
Ventura	.331%	.305%	.322%	.310%	%008.	.310%	.330%	.38%	.41%
<b>County Pool</b>									
Bates	are determiner	Rates are determined at the end of the month	he month						

Rates are determined at the end of the month

# Local Agency Investment Fund (LAIF)

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

# Pacific Western Bank

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

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 <u>et. seq.</u>; 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 <u>et seq.</u>, 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 <u>et seq</u>. 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.
- 1. "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 <u>et seq.</u>, 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 <u>ET SEO.</u>

#### 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 <u>et seq.</u> 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 <u>et seq.</u>

a. <u>Notice Inviting Bid.</u> 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. <u>Published Notices.</u> 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. <u>Bidders List.</u> 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. <u>Bid Opening Procedure.</u> 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. <u>Rejection of Bids.</u> 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. <u>Award of Bids.</u> 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. <u>Tie Bids.</u> 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. <u>No Bids.</u> 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. <u>Minimum Number of Bids.</u> 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. <u>Notice Inviting Bids.</u> The General Manager shall solicit bids by written or oral request or by telephone or legal advertising.
- c. <u>Retention of Bids.</u> 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.

#### <u>Section 304 - Annual Contracts for Supplies. Equipment. and Related</u> <u>Services</u>

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 <u>ET SEO.</u>

#### 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 <u>et seq.</u>, 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, 1s hereby repealed 1n its entirety.

**PASSED AND ADOPTED** by the Board of Directors Pleasant Valley Recreation And Park District on the <u>2nd</u> day of <u>March</u>, 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:** 

<u>....</u>.

Mark Carlson Clerk of the Board



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#### PLEASANT VALLEY RECREATION <u>& AND</u>-PARK DISTRICT

#### PURCHASING POLICY Board Approved XXXXXX

#### POLICY

#### Section 100 - Short Title and Purpose of Resolution PURPOSE

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 \$15,00025,000, prior to efforts by District staff to initiate acquisition of such items; and clearly define authority for the purchasing function:

#### PART ISection 101 Definitions DEFINITIONS

The definitions given in this section shall be used in the interpretation of this <u>Resolution-Policy</u> 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 <u>And &</u> 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: XXXXX Superseding Resolution No. XXX Amended: XXX

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#### PLEASANT VALLEY RECREATION <u>& AND</u>-PARK DISTRICT

#### PURCHASING POLICY Board Approved XXXXXX

<u>i</u> 1.	"Purchase" includes <u>buying or paying in full for an item or service</u> , rental <u>of equipment</u> or lease <b>•</b> <u>of equipment</u> .	Formatted: Indent: Left: 0.5", Hanging: 0.5"
j <del>J</del> .	"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 ProceduresADMINISTRATION RULES AND	Formatted: Centered
	PROCEDURES	 Formatted: Font: Bold
neces	General Manager shall issue and enforce such administrative rules and procedures as required and sary to carry out the intent and purposes of this ResolutionPolicy. Among these shall be a bition against "splitting" orders to avoid established purchasing or contracting requirements.	
	Section 104 - General Manager GENERAL MANAGER	 Formatted: Centered
The (	General Manager shall have authority to:	Formatted: Font: Bold
The	Jenetal 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 <b>ResolutionPolicy</b> , and such administrative rules <u>&amp; and</u> 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 <u>ResolutionPolicy</u> ;	
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	

Adopted: XXXXX Superseding Resolution No. XXX Amended: XXX

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#### PURCHASING POLICY Board Approved XXXXXX

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

# PART IIPART II – AUTHORIZATION TO PURCHASE SUPPLIES, EQUIPMENT & AND • RELATED SERVICES

#### 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  $\frac{15,00025,000}{15,00025,000}$ . For those projects and items in excess of  $\frac{15,00025,000}{15,00025,000}$  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

Purchase of any supplies, equipment or related services having an estimated value of \$15,00025,000 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 polic<u>vies</u> 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

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 bide process.

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#### PURCHASING POLICY Board Approved XXXXXX

#### 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.

Adopted: XXXXX Superseding Resolution No. XXX Amended: XXX

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#### PURCHASING POLICY Board Approved XXXXXX

# <u>SELECTION OF CONSULTANTS FOR PROFESSIONAL SERVICES FOR CONTINUING</u> <<u>SERVICES</u>

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.

#### Section 203 - Encumbrance of Funds ENCUMBRANCE OF FUNDS

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

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

Section 300 Formal Bidding Procedures FORMAL BIDDING PROCEDURES

Except as otherwise provided in this <u>ResolutionPolicy</u>, the following formal bidding procedures shall apply to purchases of supplies, <u>equipment equipment and</u> related services, and those contracts subject to the provisions of Public Contract Code § 20815<u>1(a)</u> 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.

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#### PURCHASING POLICY 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 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 bid discretion shall determine who is a responsible prospective supplier; the General Manager's bid discretion 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 readvertise 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.

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<u>f.</u> Bid Protest – Any party that submitted a bid for the Project may file a protest regarding the purchasing decision authorized.

- 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 Distirct'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.
- <u>vi.</u> Appeal of General Manager's Decision to Board of Directors: Such appeals can either <u>be in writing or email and must filed with the Clerk of the Board within five (5)</u> <u>business days from the date of the General Manager's decision.</u>
- <u>vii.</u> 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

Travel payments made directly to hotels, motels, airlines or for other transportation

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The District recognizes that purchasing information technology on the basis of lowest purchase price		Formatted: Font: Bold
may not always serve the best interests of the District. Therefore, to ensure hardware requirements and		Formatted: Font: 14 pt, Bold
are compatibility, all such purchases must be reviewed by the Administrative Services Manager prior to		Formatted: Centered
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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.

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- 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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#### Section 303 COOPERATIVE AGREEMENTS

No provision of this <u>Resolution-Policy</u> 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 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 \$15,00025,000 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 VAUTHORIZATION OF PROJECTS AND ITEMS IN EXCESS OF\$15,00025,000SUBJECTTOTHEPROVISIONSOFPUBLIC CONTRACT CODESECTION 20815.1(a)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 \$15,00025,000, as such projects or items are defined within the meaning of Public Contract Code section 20815.1(a) et seq., the Board shall first

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review and authorize acquisition of such projects or items notwithstanding whether such projects or items are contained in the District's current fiscal year budget.

#### CREDIT CARD USAGE

A. Prescribe the internal controls for management of District credit cards.

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

#### **Implementation:**

Credit cards shall be issued to:

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

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. All credit card bills shall be paid timely to avoid late fees and finance charges

All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal expenses shall be charged on a District credit card. If a transaction involves both personal and District business, the employee shall pay for the transaction personally and request reimbursement by the District of the appropriate portion of the expense.

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#### PLEASANT VALLEY RECREATION <u>& AND</u> PARK DISTRICT

#### PURCHASING POLICY Board Approved XXXXXX

<u>iii.</u>	All credit card transaction shall have third	l-party documents (receipts) attached with the De	<u>epartment</u>	
	Manager initials and account number to e	xpense transaction is noted on documents(s).		
iv.	Credit card receipts, invoices, reimbursen	nent, and/or documents must be turned into the F	Finance	
	Division within fourteen (14) days from t	he closing date on the billing cycle.		
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• V.	All credit card transaction shall be approv	red by the following:		Formatted: No bullets
	Position Title Submitting Documentation	Position Title Approving Documentation	n	
				Formatted: Font: (Defa
	General Manager	Administrative Services Manager		Formatted: Font: (Defa
	Administrative Services Manager	General Manager		Formatted: Font: (Defa
	Park Services Manager	General Manager		Formatted: Font: (Defa
	Recreation Services Manager	General Manager		Formatted: Font: (Defa
	Parks Supervisor(s)	Parks Services Manager		Formatted: Font: (Defa
	<u>Recreation Supervisor(s)</u>	Recreation Services Manager		Formatted: Font: (Defa
	Administrative Analyst(s)	Administrative Services Manager		Formatted: Font: (Defa
	Development Analyst	General Manager		Formatted: Font: (Defa
	Recreation Coordinator	Recreation Services Manager		Formatted: Font: (Defa
	Park Maintenance Lead Worker(s)	Parks Services Manager		Formatted: Font: (Defa
	Irrigation Specialist	Parks Services Manager		·
	Marketing Specialist	Recreation Services Manager		Formatted: Font: (Defa
	Recreation Specialist	Recreation Services Manager		Formatted: Font: (Defa
	<u>Mechanic</u>	Parks Services Manager		Formatted: Font: (Defa
	Board Member	General Manager		Formatted: Font: (Defa
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<u>vi.</u>	All records of the District involving credi	t card use, including receipts, invoices, and requ	est for	Formatted: Font: (Defa
	reimbursement are disclosable public reco	ords to be maintained consistently with the Distri	ict's	Formatted: Font: (Defa
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			_	
	Purchasing Policy Date	Purchasing Policy Resolution Number	_	
	<u>11/6/2002</u>	<u>#366</u>		
	<u>7/13/2005</u>	<u>#393</u>		
	<u>3/2/2011</u>	<u>#468</u>	_	
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#### PART VI APPLICABILITY

This Resolution supersedes all resolutions, policies, or guidelines previously adopted or issued, eoncerning 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, 1s hereby repealed 1n 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:

V\!MI-lii..... Mark Carlson Clerk of the Board

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> PURCHASING POLICY Board Approved <mark>XXXXXX</mark>

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#### **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 <u>ET SEO.: AND CREDIT</u> <u>CARD LIMITS</u>

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 <u>et. seq.</u>; 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 <u>et seq.</u>, 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, 1s hereby repealed in its entirety.

**PASSED AND ADOPTED** by the Board of Directors Pleasant Valley Recreation And Park District on the  $\underline{XXX}$  day of  $\underline{XXXX}$ , 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