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

FINANCE COMMITTEE AGENDA

Wednesday, August 19, 2020 3:00 P.M.

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

- a. Email If you wish to make a comment on a specific agenda item, please submit your comment via email by 1:00 pm on Wednesday, August 19, 2020 to Anthony Miller, Administrative Analyst at amiller@pvrpd.org. Your email will be printed and distributed to the Finance Committee members prior to the meeting.
- b. Phone You may call the PVRPD office at 805-482-1996, ext. #110 by 1:00 pm on Wednesday, August 19, 2020 or email amilter@pvrpd.org and provide your name, your phone number and your item of interest. You may also choose to listen to the entire meeting. PVRPD staff will call you on August 19 at 2:30 pm with instructions for participating or for making a general public comment.
 - 1. CALL TO ORDER
 - 2. APPROVAL OF AGENDA
 - 3. JUNE 2020 (UNAUDITED) FINANCE REPORT
 - 4. JULY 2020 FINANCE REPORT
 - 5. QUARTERLY INVESTMENT REPORT FOR JUNE 30, 2020
 - 6. RESERVE POLICY
 - 7. COMMUNITY SERVICE ORGANIZATION FEE STRUCTURE DISCUSSION AND GUIDANCE
 - 8. SPORTS FIELD LIGHTING COST RECOVERY ANALYSIS
 - 9. ORAL COMMUNICATIONS
 - 10. ADJOURNMENT

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

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

June 2020 Unaudited Financials

CASH REPORT

		6/30/2020		6/30/2019	
		Balance		Balance	
Dogtsisted Conds					
Restricted Funds Debt Service - Restricted	ċ	126 725 40	ċ	265 159 10	
457 Pension Trust Restricted	\$ \$	126,725.49 60,351.50	\$ \$	365,158.10 68,655.58	
Quimby Fee - Restricted	\$	139,536.54	\$	58,228.64	
Multi-Bank Securities Restricted	\$	415,421.14	\$	661,107.82	
Ventura County Pool - Restricted	\$	4,544,069.90	\$	4,370,235.38	
FCDP Checking	\$	22,128.61	\$	20,934.04	
Total	\$	5,308,233.18	\$	5,544,319.56	
Semi-Restricted Funds			_		
Assessment	\$	919,610.35	\$	664,434.07	
Capital Improvement	\$	46,123.95	\$	30,954.86	
Capital - Vehicle Replacement	\$	79,843.80	\$	50,843.80	
Capital - Designated Project	\$	16,397.94	\$	16,397.94	
LAIF Capital Contingency Dry Period	\$	2,402,111.78	\$	2,767,763.23	
Contingency - Dry Period Contingency - Computer	\$ \$	361,000.00	\$	271,000.00	
Contingency - Computer Contingency - Repair/Oper/Admin	\$	15,000.00	\$	10,000.00	
	_	50,000.00	_	30,000.00	
Total	\$	3,890,087.82	\$	3,841,393.90	
Unrestricted Funds					
Contingency	\$	76,202.20	\$	765,989.18	
Cal Trust	Ś	953,691.04	\$	1,433,072.41	
General Fund Checking	\$	1,851,214.59	\$	233,515.39	
Total	\$	2,881,107.83	\$	2,432,576.98	
Total of all Funds	\$	12,079,428.83	\$	11,818,290.44	\$ 261,138.39
		7/9/2020		7/31/2019	
		Balance		Balance	
Restricted Funds					
Debt Service - Restricted	\$	126,725.49	\$	365,251.14	
457 Pension Trust Restricted	\$	60,351.50	\$	67,098.11	
Quimby Fee - Restricted	\$			-	
Multi-Bank Securities Restricted	~	139,536.54	\$	1/1,869.25	
Ventura County Pool - Restricted	\$	139,536.54 415,421.14	\$ \$	171,869.25 661,096.74	
FCDP Checking	\$	415,421.14	\$	661,096.74	
FCDP Checking Total	\$ \$	415,421.14 4,544,069.90	\$ \$	661,096.74 4,191,635.37	
Total	\$ \$ \$	415,421.14 4,544,069.90 22,128.61	\$ \$ \$	661,096.74 4,191,635.37 20,979.04	
Total Semi-Restricted Funds	\$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18	\$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65	
Total Semi-Restricted Funds Assessment	\$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37	\$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65	
Total Semi-Restricted Funds Assessment Capital Improvement	\$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95	\$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88	
Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement	\$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80	\$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80	
Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project	\$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94	\$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94	
Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital	\$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78	\$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03	
Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period	\$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00	
Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer	\$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00 15,000.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00 10,000.00	
Total Semi-Restricted Funds Assessment	\$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00	
Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00 15,000.00 50,000.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00 10,000.00 30,000.00	
Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00 15,000.00 50,000.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00 10,000.00 30,000.00	
Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin Total Unrestricted Funds	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00 15,000.00 50,000.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00 10,000.00 30,000.00	
Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin Total Unrestricted Funds Contingency	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00 15,000.00 50,000.00 3,889,924.84	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00 10,000.00 30,000.00 3,814,939.31	
Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Repair/Oper/Admin Total Unrestricted Funds Contingency LAIF - Contingency	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00 15,000.00 50,000.00 3,889,924.84	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00 10,000.00 30,000.00 3,814,939.31	
Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin Total	\$\$\$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00 15,000.00 50,000.00 3,889,924.84 76,202.20 1,668,000.00 453,691.04 171,221.65	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00 10,000.00 30,000.00 3,814,939.31	
Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Repair/Oper/Admin Total Unrestricted Funds Contingency LAIF - Contingency Cal Trust	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	415,421.14 4,544,069.90 22,128.61 5,308,233.18 919,447.37 46,123.95 79,843.80 16,397.94 2,402,111.78 361,000.00 15,000.00 50,000.00 3,889,924.84 76,202.20 1,668,000.00 453,691.04	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	661,096.74 4,191,635.37 20,979.04 5,477,929.65 681,274.66 30,979.88 50,843.80 16,397.94 2,724,443.03 271,000.00 10,000.00 30,000.00 3,814,939.31 766,059.76 836,862.31	

Pleasant Valley Recreation and Park District Finance Report June 2020

	Date		Amount	
Accounts Payables:	06/2020	\$	333,793.25	
	00/2020	Ψ	555,175.25	
	Total	\$	333,793.25	
Payroll (Total Cost):	6/11/2020	\$	114,392.64	
Taylon (Total Cost).	6/25/2020	\$	133,785.35	
	Total	\$	248,177.99	
Outgoing:Online Payments				
	6/2/2020	\$	41.95	Culligan Water
	6/2/2020	\$	16,906.80	City Of Camarillo- Water
	6/3/2020	\$	980.02	Southen CA Edison
	6/3/2020	\$	16.99	Spectrum Business
	6/4/2020	\$	29,997.94	CALPERS- Health Insurance
	6/4/2020	\$	479.55	VSP- Vision Insurance
	6/4/2020	\$	1,839.52	The Hartford
	6/4/2020	\$	463.20	Aflac
	6/4/2020	\$	83.08	SoCal Gas Co.
	6/4/2020	\$	40.53	Southen CA Edison
	6/4/2020	\$	2,173.08	The Guardian- Dental Insurance
	6/9/2020	\$	13,178.62	CALPERS- Ret PR 06/11/2020
	6/11/2020	\$	3,368.28	Southen CA Edison
	6/16/2020	\$	1,455.41	Southen CA Edison
	6/5/2020	\$	4,336.74	EJ Harrison
	6/16/2020	\$	2,592.01	WEX (76) Fuel Purchase
	6/16/2020	\$	192.44	Sprint
	6/22/2020	\$	318.15	Southen CA Edison
	6/22/2020	\$	33,121.85	City Of Camarillo- Water
	6/25/2020	\$	13,888.11	CALPERS- Ret PR 06/11/2020
	6/25/2020 6/25/2020	\$	463.20	Aflac
	6/29/2020	\$ \$	53.16	SoCal Gas Co.
	6/29/2020	\$	675.99 57.47	SoCal Gas Co.
	6/30/2020	\$	57.47 33.53	Southen CA Edison SoCal Gas Co.
	6/30/2020	\$	1,015.48	Southen CA Edison
	6/30/2020	\$	16,175.56	City Of Camarillo- Water
	Total	ø	142 040 77	
	Total	\$	143,948.66	
	Grand Total	\$	725,919.90	

General Ledger Fund 10 General Fund June 2020 100% (Unaudited)

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue Tax Apport - Cur Year Secured	5110-5240	\$ (159,326.03)	\$ (6.697.643.13)	\$ (6,979,363.14)	t (6 561 973 00)	# 417.401.14	100 200
Interest Earnings	5310	\$ (21,366.49)					
Dividends - CAPRI Prior Years	5460	\$	1 1 1	\$ (11,709.00)		\$ 11,709.00	
Hill Fire 2018	5465	\$	\$ (76,072.88)	. , , ,		\$ 156,693.01	
Park Patrol Citations	5506	\$ -	\$ (9,399.22)			\$ (1,107.05)	77.64%
Contract Classes-Public Fees	5510	\$ (3,107.50)	\$ (224,938.49)			(,,	
Public Fees Public Fees-Entry Fees	5511 5520	\$ (8,933.00) \$ (279.00)		\$ (230,780.35)		\$ (148,840.65)	
Vending Concessions	5525	\$ (2/9.00)	\$ (55,401.77) \$ (2,166.71)		\$ (46,995.00) \$ (3,446.00)		
Rental	5530	\$ (5,326.52)	\$ (434,087.36)				
Cell Tower Revenue	5535	\$ (8,003.15)			\$ (91,704.00)	\$ 3,021.79	
Annual Passes	5536	\$ -	•		· ·	\$	0.00%
Parking Fees	5540	,	\$ (16,969.18)		(12,312.00)		
Dues Activity Guide Revenue	5550 5555	\$ - \$ (1,550.00)			\$ (2,000.00)		
Sponsorships	5558		\$ (15,975.75) \$ (3,600.00)		(18,000.00)	\$ 7,010.00 \$ 4,950.00	
Staffing Cost Recovery	5563	\$ (2,010.00)		\$ (22,260.06)		\$ 5,380.06	
Special Event Permits	5564	\$ (100.00)		(403.00)		\$ (597.00)	
Security Services Recovery	5566	\$	т .	\$ (2,250.00)	5	\$ 2,250.00	0.00%
Donations/Contributions	5570	\$ -		(94,777.00)		\$ 4,777.00	
USTA Grant 2020 Other/Purchase Discount Taken	5573 5575	\$ - \$ (450.00)	\$ (2.00) : \$ (90,330.56) :			\$ 24.65	
Credit Card Processing Fee	5576		, , , ,	(726.03)		\$ (9,329.48) \$ 726.03	
Cash Over/Under	5580	\$ (36.00)				\$ 146.00	
Incentive Income	5585	\$ (512.94)	\$ (2,762.58)			\$ 821.42	
CARES ACT Reimb SUI	5590		•	(8,978.00)	-	\$ 8,978.00	0.00%
Prior Period Adjustment	5595	\$ -	i	~ ·			0.00%
Reimbursement - ROPS Reimb-Needs Assessment/LPA	5600 5605	\$ -	\$ (287,212.86)		. , , ,	\$ 109,187.20	
Revenue	2002	\$ (220,469,88)	\$ (15,793.34) : \$ (8,657,653.36)		\$ (8,184,449.00)	5 75,482.17 503,130.78	
YTD Comparison		12201001001		\$ (29,926.42)	(0,10-1,115,00)	3 303,130.78	103.3470
Expense							
Full Time Salaries	6100	\$ 256,643.96	\$ 2,200,795.96	2,343,327.06	2,650,972.00	\$ 307,644.94	RR 400%
Overtime Salaries	6101	\$ 1,398.67		25,510.48		\$ 6,997.52	
Car Allowance	6105	\$ 830.74		10,799.62			100.00%
Cell Phone Allowance	6108	\$ 1,354.14		16,549.14		\$ (1,129.14)	107.32%
Part-Time Salaries Retirement	6110	\$ 19,290.54	\$ 622,446.45			\$ 44,895.82	
457 Pension	6120 6121	\$ 39,839.20 \$ 174.34			450,140.00	\$ 65,154.00 8 \$ 574.32 9	
Employee Insurance	6130		\$ 267,264.52			\$ 574.32 9 \$ 68,401.66	
Workers Compensation	6140	\$ 33,927.23		137,451.86		\$ 34,748.14	
Unemployment Insurance	6150	\$ 8,978.00	\$ 9,563.00		5,000.00	\$ (4,611.00)	
Loan - Pension Obligation	6160	\$	\$ 243,610.00	250 522 00 /	250,532.00	\$	0.00%
		•	,				
PERS Unfunded Liability	6170	\$	\$ 318,714.00	349,318.00	348,560.00	\$ (758.00)	100.22%
		•	\$ 318,714.00 \$ 4,318,799.19	349,318.00			100.22%
PERS Unfunded Liability Personnel YTD Comparison		\$	\$ 318,714.00 \$ 4,318,799.19	349,318.00 4,174,213.36	348,560.00	\$ (758.00)	100.22%
PERS Unfunded Liability Personnel		\$ 387,114.55	\$ 318,714.00 \$ 4,318,799.19	349,318.00 4,174,213.36 (144,585.83)	348,560.00 4,696,132.00	\$ (758.00)	100.22% B8.89%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services	6210 6220	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00	\$ 318,714.00 \$ 4,318,799.19	349,318.00 4,174,213.36 \$ (144,585.83) 18,170.82	348,560.00 4,696,132.00 20,804.00	\$ (758.00) \$ 521,918.64	88.89% 87.34%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure	6210 6220 6230	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12	\$ 318,714.00 \$ 4,318,799.19 \$ 12,222.82 \$ 67,469.49 \$	349,318.00 4,174,213.36 \$ (144,585.83) 18,170.82 35,879.07 1,068.20	348,560.00 4,696.132.00 20,804.00 41,010.00 2,400.00	\$ (758.00) \$ 521,918.64 (4) \$ 2,633.18 (4) \$ 5,130.93 (4) \$ 1,331.80 (4)	100.22% 88.89% 37.34% 57.49% 44.51%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software	6210 6220 6230 6240	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89	\$ 318,714.00 \$ 4,318,799.19 \$ 12,222.82 \$ 67,469.49 \$ - \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85	348,560.00 4,696,132.00 3 20,804.00 41,010.00 2,400.00 13,264.00	\$ (758.00) \$ 521,918.64 8 \$ 2,633.18 8 \$ 5,130.93 8 \$ 1,331.80 4 \$ 1,167.15 9	88.89% 87.34% 87.49% 44.51% 91.20%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infartuture Computer Hardware/Software Pool Chemicals	6210 6220 6230 6240 6310	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33	\$ 318,714.00 \$ 4,318,799.19 \$ 12,222.82 \$ 67,469.49 \$ - \$ - \$ 6,034.50	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82	348,560.00 4,696.132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00	\$ (758.00) \$ 521,918.64 \$ \$ 2,633.18 \$ \$ 5,130.93 \$ \$ 1,331.80 \$ \$ 1,167.15 \$ \$ 8,597.18 \$	87.34% 87.49% 44.51% 91.20% 25.24%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitoral Supplies	6210 6220 6230 6240	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33	\$ 318,714.00 \$ 4,318,799.19 \$ 12,222.82 \$ 67,469.49 \$ - \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00	\$ (758.00) \$ 521,918.64 \$ \$ 2,633.18 \$ \$ 5,130.93 \$ \$ 1,331.80 \$ \$ 1,167.15 \$ \$ 8,597.18 \$ \$ 21,831.90 \$	100.22% 88.89% 87.34% 87.49% 14.51% 11.20% 25.24% 59.12%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infartuture Computer Hardware/Software Pool Chemicals	6210 6220 6230 6240 6310 6320	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79	\$ 318,714.00 \$ 4,318,799.19 \$ 12,222.82 \$ 67,469.49 \$ - \$ \$ 6,034.50 \$ 56,753.29	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00	\$ (758.00) \$ 521,918.64 (8) \$ 2,633.18 (8) \$ 5,130.93 (8) \$ 1,167.15 (9) \$ 8,597.18 (2) \$ 21,831.90 (42,996.73) (42,996.73)	100.22% 88.89% 97.34% 87.49% 44.51% 91.20% 55.24% 59.12% 0.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies Kitchen Supplies	6210 6220 6230 6240 6310 6320 6321 6322 6330	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ - \$ 12,398.79 \$ 34.23	\$ 318,714.00 \$ 4,318,799.19 \$ 12,222.82 \$ 67,469.49 \$ - \$ 6,034.50 \$ 56,753.29 \$ - \$ 889.01	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34,23 34,23 34,23 352.26	348,560.00 4,696.132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 	\$ (758.00) \$ 521,918.64 (8) \$ 2,633.18 (8) \$ 5,130.93 (8) \$ 1,167.15 (9) \$ 8,597.18 (2) \$ 21,831.90 (42,996.73) (42,996.73)	100.22% 88.89% 87.34% 87.49% 44.51% 91.20% 55.24% 59.12% 0.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-10 Camp Kitchen Supplies Food Supplies	6210 6220 6230 6240 6310 6320 6321 6321 6322 6330 6340	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ -	\$ 12,222.82 \$ 67,469.49 \$ \$ 6,034.50 \$ \$ 6,034.50 \$ \$ \$ 6,034.50 \$.	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34,23 34,23 35,226 2,624.88	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6 2,400.00 8 8,800.00	\$ (758.00) \$ 521,918.64 i \$ 2,633.18 i \$ 5,130.93 i \$ 1,131.80 i \$ 1,167.15 i \$ 8,597.18 i \$ 21,831.90 i \$ (42,996.73) i \$ (42,996.73) i \$ (34.23) i \$ 2,047.74 i \$ 6,175.12 i	100.22% 88.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 0.00% 1.4.68% 29.83%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID- Camp Kitchen Supplies Food Supplies Water Maint & Service	6210 6220 6230 6240 6310 6320 6321 6322 6330 6340 6350	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ - \$ 170.80	\$ 318,714.00 \$ 4,318,799,19 \$ 12,222.82 \$ 67,469.49 \$ - \$ 6,034.50 \$ 56,753.9 \$ - \$ 89.01 \$ 12,351.38 \$ 11,164.43	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34,23 35,226 2,624.88 1,079.82	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6,2,400.00 6,3,400.00 6,4,800.00 8,800.00 6,1,176.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 8,597.18 \$ 21,831.90 \$ (42,996.73) \$ (34.23) \$ 2,047.74 \$ 6,175.12 \$ 96.18 \$ 96.18	100.22% 88.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 1.00% 1.00% 14.68% 19.83% 91.82%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies Food Supplies Water Maint & Service Laundry/Wash Service	6210 6220 6230 6240 6310 6320 6321 6322 6330 6340 6350 6360	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ -	\$ 318,714.00 \$ 4,318,799.19 \$ 12,222.82 \$ 67,469.49 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 181.00	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 2,400.00 6,2,400.00 6,3,400.00 6,3,400.00 6,3,600.00 6,600.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 8,597.18 \$ 21,831.90 \$ (24,996.73) \$ (34.23) \$ 2,047.74 \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 499.00 \$ 499.00 \$ 499.00 \$ 521,918.64 \$ 2,633.18 \$ 3,633.18 \$ 3,633.18	100.22% 88.89% 87.34% 87.49% 44.51% 91.20% 55.24% 59.12% 1.00% 1.00% 1.00% 1.00% 1.00% 1.188% 1.
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID- Camp Kitchen Supplies Food Supplies Water Maint & Service	6210 6220 6230 6240 6310 6320 6321 6322 6330 6340 6350	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ - \$ 170.80	\$ 318,714.00 \$ 4,318,799,19 \$ 12,222.82 \$ 67,469.49 \$ - \$ 6,034.50 \$ 56,753.9 \$ - \$ 89.01 \$ 12,351.38 \$ 11,164.43	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34,23 35,226 2,624.88 1,079.82 181.00 192.34	348,560.00 4,696,132.00 3,000,000 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6,000,000 1,176.00 6,800.00 6,680.00 6,680.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 8,597.18 \$ 21,831.90 \$ (42,996.73) \$ (42,996.73) \$ (34.23) \$ 2,047.74 \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 499.00 \$ 657.66 \$ 657.66	100.22% 88.89% 87.34% 87.49% 14.51% 11.20% 25.24% 59.12% 10.00% 10.00% 14.68% 19.83% 11.82% 16.62% 12.63%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies	6210 6220 6230 6240 6310 6320 6321 6322 6331 6340 6350 6360 6380	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ 170.36	\$ 318,714.00 \$ 4,318,799.19 \$ 12,222.82 \$ 67,469.49 \$ - \$ 6,034.50 \$ 56,753.29 \$ - \$ 12,351.38 \$ 1,164.43 \$ 404.50 \$ 184.81	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 35.22.6 2,624.88 1,079.82 181.00 192.34 142,201.00 192.34	348,560.00 4,696.132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 2,400.00 8,800.00 1,176.00 680.00 850.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 8,597.18 \$ 21,831.90 \$ (24,996.73) \$ (34.23) \$ 2,047.74 \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 499.00 \$ 499.00 \$ 499.00 \$ 521,918.64 \$ 2,633.18 \$ 3,633.18 \$ 3,633.18	100.22% 88.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 90.00% 10.00% 14.68% 92.83% 91.82% 26.62% 22.63% 98.80%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies Food Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel	6210 6220 6230 6240 6310 6320 6321 6322 6330 6340 6350 6360 6380 6410 6500 6510	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ - \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 6,064.53	\$ 12,222.82 \$ 67,469.49 \$ 56,753.29 \$ 56,753.29 \$ 12,351.38 \$ 11,164.43 \$ 404.50 \$ 184.81 \$ 115,144.00 \$ 47,886.18 \$ 47,886.18 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 31,264.00 11,500.00 53,400.00 2,400.00 6,2,400.00 6,176.00 6,80.00 6,176.00 6,80.00 6,176.00 6,143,930.00 48,000.00 6,143,930.00 6,143,930.00 6,143,930.00 6,143,930.00 6,143,930.00 6,143,930.00 6,143,930.00 6,143,930.00 6,143,930.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,131.80 \$ 1,167.15 \$ 8,597.18 \$ 21,831.90 \$ (24,996.73) \$ (34.23) \$ 2,047.74 \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 657.66 \$ 1,729.00 \$ 400.00 \$ 3,186.54 \$ 3	100.22% 88.89% 87.34% 87.49% 44.51% 91.20% 55.24% 59.12% 0.00% 0.00% 14.68% 29.83% 91.82% 26.62% 22.63% 98.80% 0.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance	6210 6220 6230 6230 6240 6310 6321 6322 6330 6340 6350 6360 6360 6410 6550 6550 6550	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.36 \$ 170.36	\$ 12,222.82 \$ 67,469.49 \$ \$ 6,034.50 \$ 56,753.29 \$ \$ \$ 12,351.38 \$ 1,164.43 \$ 404.50 \$ \$ 184.81 \$ 115,144.00 \$ \$ 4,60 \$ 47,886.18 \$ 31,069.59 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6, 8,800.00 1,176.00 6,80.00 143,930.00 400.00 48,000.00 35,400.00	\$ (758.00) \$ 521,918.64 (42,918.	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 0.00% 0.00% 0.46.68% 29.83% 91.82% 26.62% 62.63% 88.80% 0.00% 33.17% 68.29%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance	6210 6220 6230 6240 6310 6321 6322 6330 6340 6350 6360 6360 6500 6510 6520 6530	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ \$ 12,398.79 \$ 34.23 \$ \$ 170.80 \$ \$ 170.80 \$ \$ 170.83 \$ \$ 403.33 \$	\$ 12,222.82 \$ 67,469.49 \$ - \$ 56,753.29 \$ 5 12,351.38 \$ 1,164.43 \$ 404.50 \$ \$ 184.81 \$ \$ 115,144.00 \$ \$ 47,886.18 \$ 31,069.59 \$ \$ - \$ \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 444,813.46 20,633.93	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 680.00 8,800.00 1,176.00 680.00 8850.00 143,930.00 400.00 48,000.00 35,400.00 680.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,167.15 \$ 8,597.18 \$ 21,831.90 \$ (42,996.73) \$ (42,996.73) \$ (34.23) \$ (96.18 \$ 499.00 \$ (97.66 \$ 1,729.00 \$ 400.00 \$ 14,766.07 \$ 14,766.07 \$ 600.00	100.22% 88.89% 87.34% 57.49% 14.51% 91.20% 25.24% 59.12% 0.00% 1.00% 14.68% 19.83% 91.82% 26.62% 22.63% 88.80% 0.00% 10.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance	6210 6220 6230 6230 6240 6310 6321 6322 6330 6340 6350 6360 6360 6410 6550 6550 6550	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 6,064.53 \$ 403.33 \$ -	\$ 112,222.82 \$ 12,222.82 \$ 67,469.49 \$ - \$ 56,753.9 \$ 56,753.9 \$ 12,351.38 \$ 12,351.38 \$ 12,464.43 \$ 404.50 \$ 184.81 \$ 115,144.80 \$ 144.81 \$ 115,144	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 31,264.00 11,500.00 53,400.00 6, 2,400.00 6, 8,800.00 6, 11,176.00 6,80.00 6,143,930.00 400.00 48,000.00 53,400.00 6,000.00 6,000.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,1331.80 \$ 1,167.15 \$ 8,597.18 \$ 21,833.90 \$ (42,996.73) \$ (34.23) \$ 2,047.74 \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 657.66 \$ 1,729.00 \$ 400.00 \$ 3,186.54 \$ 14,766.07 \$ 600.00 \$ 600.00	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 55.24% 59.12% 0.00% 14.68% 92.83% 91.82% 12.63% 88.80% 0.00% 33.17% 58.29% 0.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID- Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance	6210 6220 6230 6240 6310 6320 6321 6322 6330 6340 6350 6360 6380 6410 6500 6510 6520 6530 6540	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.36 \$ 170.36 \$ 170.36 \$ 1,886.16	\$ 12,222.82 \$ 67,469.49 \$ - \$ 56,753.29 \$ 5 12,351.38 \$ 1,164.43 \$ 404.50 \$ \$ 184.81 \$ \$ 115,144.00 \$ \$ 47,886.18 \$ 31,069.59 \$ \$ - \$ \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 72,627.96	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 31,264.00 11,500.00 53,400.00 6,2,400.00 6,11,76.00 6,8,800.00 143,930.00 48,000.00 6,143,930.00 48,000.00 6,143,930.00	\$ (758.00) \$ 521,918.64 6 \$ 2,633.18 8 \$ 5,130.93 8 \$ 1,133.180 6 \$ 1,167.15 9 \$ 8,597.18 2 \$ (24,996.73) (34.2	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 0.00% 4.68% 29.83% 91.82% 6.62% 62.63% 88.80% 0.00% 33.17% 58.29% 0.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance Building Repair HVAC Playground Maintenance	6210 6220 6230 6240 6310 6321 6322 6330 6340 6350 6360 6380 6410 6500 6510 6520 6530 6640 6610 6620 6630	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ - \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.80 \$ - \$ 170.86 \$ - \$ 1,886.16 \$ 1,272.39	\$ 112,222.82 \$ 67,469.49 \$ - \$ 56,753.29 \$ 56,753.29 \$ \$ 12,351.38 \$ 12,351.38 \$ 1,164.43 \$ 404.50 \$ \$ 134.81 \$ 115,144.00 \$ \$ 4,60 \$ \$ 47,886.18 \$ 31,069.59 \$ \$ 217.81 \$ 99,509.45 \$ 7,790.35 \$ 37,986.15	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 35.22.6 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 72,627.96 2,382.00 21,333.27	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6,800.00 6,800.00 6,800.00 6,1176.00 6,800.00 6,143,930.00 400.00 48,000.00 6,35,400.00	\$ (758.00) \$ 521,918.64 6 \$ 2,633.18 8 \$ 5,130.93 8 \$ 1,133.180 6 \$ 1,167.15 9 \$ 8,597.18 2 \$ (24,996.73) (34.2	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 9.00% 9.00% 1.00% 44.68% 9.83% 91.82% 26.62% 22.63% 98.80% 9.00% 88.0% 9.00% 98.829% 99.83% 91.82% 98.80% 99.83% 91.82% 98.80% 99.83% 91.82% 98.80% 99.83% 91.82% 98.80% 99.83% 91.82% 98.80% 99.83% 91.82% 98.80% 99.80%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018	6210 6220 6230 6240 6310 6321 6321 6332 6340 6350 6360 6380 6410 6500 6510 6650 6640 6640 6640	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 170.36 \$ - \$ 1,866.16 \$ 1,272.39 \$ - \$ 1,886.16	\$ 112,222.82 \$ 67,469.49 \$ \$ 6,034.50 \$ \$ 56,753.9 \$.	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,090.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 72,627.96 2,382.00 21,333.27 368,974.05	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 31,264.00 11,500.00 53,400.00 68,800.00 68,800.00 68,800.00 648,000.00 648,000.00 693,250.00 10,240.00 693,250.00 10,240.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,1331.80 \$ 1,167.15 \$ 8,597.18 \$ 21,833.90 \$ (42,996.73) \$ (34.23) \$ 2,047.74 \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 657.66 \$ 1,729.00 \$ 600.00 \$ 3,186.54 \$ 14,766.07 \$ 6,000 \$ 3,186.54 \$ 14,766.07 \$ 6,758.00 \$ 3,666.73 \$ 3,666.73	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 55.24% 59.12% 1.00% 1.00% 1.182% 1.6.62% 1.2.63% 1.82% 1.00% 1.00% 1.1.17% 1.00% 1.00% 1.1.11% 1.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-19 Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance	6210 6220 6230 6230 6240 63310 6321 6332 6330 6340 6350 6360 6360 6510 6520 6530 6640 6640 6640 6640 66710	\$ 387,114.55 \$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.36 \$ 170.3	\$ 12,222.82 \$ 67,469.49 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 35.226 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 77,627.96 2,382.00 21,333.27 368,974.05 368,974.05 76,655.81	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 68,800.00 1,176.00 680.00 143,930.00 400.00 48,000.00 35,400.00 600.00 93,250.00 10,240.00 30,000.00	\$ (758.00) \$ 521,918.64 (42,918.	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 0.00% 1.00% 1.68% 29.83% 91.82% 26.62% 22.63% 88.80% 1.00% 33.17% 58.29% 1.00% 1.00% 1.11% 1.00% 1
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018	6210 6220 6230 6240 6310 6320 6321 6332 6330 6340 6350 6360 6510 6550 6550 6510 6650 6650 6640 6640	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 170.36 \$ - \$ 1,866.16 \$ 1,272.39 \$ - \$ 1,886.16	\$ 12,222.82 \$ 67,469.49 \$ - \$ 56,753.29 \$ 56,753.29 \$ 12,351.38 \$ 12,351.38 \$ 11,64.43 \$ 404.50 \$ 115,144.00 \$ 47,886.18 \$ 31,069.59 \$ - \$ 217.81 \$ 99,509.45 \$ 7,790.35 \$ 7,796.35 \$ 60,452.27 \$ 80,908.20 \$ 10,000.00 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 444,813.46 20,633.93 44,813.46 20,633.93 572,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6,800.00 6,800.00 6,800.00 6,1176.00 6,800.00 6,143,930.00 6,000.00 6,143,930.00 6,000.00	\$ (758.00) \$ 521,918.64	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 90.00% 10.00% 14.68% 12.83% 13.82% 16.62% 16.62% 16.62% 16.62% 17.11% 18.00% 18.326% 17.11% 18.00% 18.385% 19.90%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess	6210 6220 6230 6230 6240 6310 6321 6322 6330 6350 6350 6360 6410 6500 6510 6520 6520 6640 66610 6620 6630 6640 66710 6719	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ - \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 1,886.16 \$ 1,272.39 \$ - \$ 5,177.93	\$ 12,222.82 \$ 67,469.49 \$ - \$ 56,753.29 \$ 56,753.29 \$ 12,351.38 \$ 12,351.38 \$ 11,64.43 \$ 404.50 \$ 115,144.00 \$ 47,886.18 \$ 31,069.59 \$ - \$ 217.81 \$ 99,509.45 \$ 7,790.35 \$ 7,796.35 \$ 60,452.27 \$ 80,908.20 \$ 10,000.00 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 44,813.46 20,633.93 572,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 680.00 680.00 680.00 640.00 143,930.00 400.00 48,000.00 693,250.00 10,240.00 30,000.00 691,280.00 91,280.00	\$ (758.00) \$ 521,918.64	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 55.24% 91.20% 6.00% 1.00% 14.68% 92.83% 93.82% 6.62% 22.63% 93.17% 58.80% 0.00% 1.11% 0.00% 11.11% 0.00% 13.17% 13.26% 11.11% 0.00% 13.85% 19.90%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control	6210 6220 6230 6230 6240 6310 6321 6321 6322 6330 6340 6350 6360 6360 6510 6550 6550 6650 6660 6660 6660 66	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.80 \$ 170.36 \$ 170.3	\$ 12,222.82 \$ 67,469.49 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 35.2,26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 72,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,895.75 820.00	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6,800.00 6,800.00 6,800.00 6,800.00 6,93,250.00 143,930.00 6,900.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,167.15 \$ 8,597.18 \$ 21,831.90 \$ (42,996.73) \$ (34.23) \$ (34.23) \$ (42,996.73) \$ (34.23) \$ (34.23) \$ (42,996.73) \$ (34.23) \$ (34.23) \$ (34.23) \$ (42,996.73) \$ (36.18 9 \$ (47.74) \$ (36.18 9 \$ (47.74) \$ (36.18 9 \$	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 1.00% 14.68% 29.83% 91.82% 62.63% 88.80% 10.00% 13.17% 58.29% 10.00% 17.30% 13.26% 71.11% 10.00% 13.85% 19.90% 10.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Goffice Equipment Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse	6210 6220 6230 6240 6310 6321 6322 6330 6340 6350 6360 6410 6500 6510 6620 6620 6640 66710 6710 6719 6720 6725 6730 6740	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ - \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 6,064.53 \$ 403.33 \$ - \$ 5,177.93 \$ 5,177.93 \$ 5,177.93	\$ 12,222.82 \$ 67,469.49 \$ 67,469.49 \$ 56,753.29 \$ 56,753.29 \$ 12,351.38 \$ 12,351.38 \$ 12,351.38 \$ 1,164.43 \$ 404.50 \$ 184.81 \$ 115,144.00 \$ \$ 47,886.18 \$ 31,069.59 \$ 217.81 \$ 99,509.45 \$ 7,790.35 \$ 37,986.15 \$ 60,452.27 \$ 80,908.20 \$ 10,000.00 \$ 832.10 \$ 4,956.90 \$ 1,500.00 \$ \$ 4,956.90 \$ \$ 1,500.00 \$ \$ 62,451.08 \$ \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 444,813.46 20,633.93 444,813.46 20,633.93 572,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,895.75 820.00 74,832.28	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 68,800.00 1,176.00 680.00 8,800.00 143,930.00 400.00 48,000.00 35,400.00 600.00 93,250.00 10,240.00 30,000.00 91,280.00 28,000.00	\$ 2,633.18 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ \$ 8,557.18 \$ 21,831.90 \$ (42,996.73) \$ (34.23) \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 1,230.95 \$ (42,996.73) \$ 1,757.12 \$ 1	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 99.12% 0.00% 0.00% 1.00% 1.82% 26.62% 22.63% 18.80% 0.00% 1.00% 1.11% 1.00% 1.11% 1.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID- 19 Supplies COVID- Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft	6210 6220 6230 6240 6310 6321 6322 6330 6340 6350 6360 6380 6510 6550 6550 6550 6560 6610 6620 6630 6640 6710 6719 6720 6725 6730 6740 6740 6750	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 1,272.39 \$ 5,177.93 \$ 5,177.93 \$ 5,177.93 \$ 5,177.93	\$ 12,222.82 \$ 67,469.49 \$ - \$ \$ 6,034.50 \$ \$ 56,753.9 \$ \$ 6,034.50 \$ \$ 12,351.38 \$ 12,351.38 \$ 12,351.38 \$ 12,351.38 \$ 12,351.38 \$ 13,164.43 \$ 404.50 \$ 184.81 \$ 115,144.00 \$ \$ 184.81 \$ 115,144.00 \$ \$ 17,866.18 \$ 31,069.9 \$ \$ 17,90.35 \$ 37,986.15 \$ 60,452.27 \$ 80,908.20 \$ 10,000.00 \$ 832.10 \$ 10,000.00 \$ 11,500.00 \$ 1	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34,23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 44,813.46 20,633.93 572,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,895.75 820.00 74,832.28	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 68,800.00 1,176.00 680.00 8,800.00 143,930.00 400.00 48,000.00 35,400.00 600.00 93,250.00 10,240.00 91,280.00 28,000.00 73,586.00 1,000.00	\$ (758.00) \$ 521,918.64 \$ 2,633.18 \$ 5,130.93 \$ 1,167.15 \$ 8,597.18 \$ (42,996.73) \$ (42,996.73) \$ (34.23) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (57.66 \$ (42,996.73) \$ (4	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 55.24% 91.20% 6.00% 1.00% 1.4.68% 92.83% 93.82% 6.62% 22.63% 18.80% 0.00% 13.17% 68.29% 0.00% 13.17% 68.29% 1.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-19 Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships	6210 6220 6230 6230 6240 63310 6321 6322 6330 6340 6350 6360 6550 6550 6550 6550 6650 6660 666	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.80 \$ 170.36 \$ 170.36 \$ 170.36 \$ 170.36 \$ 170.36 \$ 1,272.39 \$ 1,886.16 \$ 1,272.39 \$ 1,886.16 \$ 1,272.39 \$ 1,0568.26 \$ 49.00	\$ 12,222.82 \$ 67,469.49 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 72,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,895.75 820.00 74,832.28 12,977.89	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 68,800.00 1,176.00 680.00 143,930.00 400.00 48,000.00 35,400.00 600.00 93,250.00 10,240.00 30,000.00 91,280.00 28,000.00	\$ 2,633.18 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 8,597.18 \$ 2,1831.90 \$ 4,296.73) \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 5,667.5 \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 5,667.66 \$ 1,729.00 \$ 1,729.0	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 0.00% 0.00% 44.68% 29.83% 91.82% 26.62% 62.63% 88.80% 0.00% 83.17% 58.29% 0.00% 9.00% 47.30% 83.26% 41.11% 0.00% 10.00% 11.00% 10.00% 10.00% 10.00% 10.00% 10.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID- 19 Supplies COVID- Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft	6210 6220 6230 6240 6310 6321 6322 6330 6340 6350 6360 6380 6510 6550 6550 6550 6560 6610 6620 6630 6640 6710 6719 6720 6725 6730 6740 6750	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ - \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 1,886.16 \$ 1,272.39 \$ - \$ 5,177.93 \$ 5,177.93 \$ - \$ 5,	\$ 12,222.82 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,469.49 \$ 67,486.18 \$ 77,790.35 \$ 77,7	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 44,813.46 20,633.93 572,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,895.75 820.00 74,832.28 12,977.89 15,357.50 12,977.89	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6,800.00 6,800.00 6,800.00 6,100.00 6,800.00 6,900.00	\$ 2,633.18 \$ \$ 2,633.18 \$ \$ 5,130.93 \$ \$ 1,331.80 \$ \$ 1,167.15 \$ \$ 8,597.18 \$ \$ 21,831.90 \$ \$ (42,996.73) \$ \$ (34,23) \$ \$ 6,175.12 \$ \$ 96.18 \$ \$ 96.18 \$ \$ 499.00 \$ \$ 657.66 \$ \$ 1,729.00 \$ \$ 400.00 \$ \$ 14,624.9 \$ \$ 20,622.04 \$ 7,858.00 \$ \$ 3,186.54 \$ \$ 20,622.04 \$ 7,858.00 \$ \$ 14,724.90 \$ 14,724.90 \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90 \$ \$ 14,724.90	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 90.00% 10.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies	6210 6220 6230 6230 6240 63310 63320 6331 63320 6330 6340 6350 6360 6360 6550 6550 6550 65610 6620 6630 6640 66710 67720 67720 67720 67720 67720 67720 67920 67930 69930	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ - \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 1,886.16 \$ 1,272.39 \$ - \$ 5,177.93 \$ 5,177.93 \$ - \$ 5,	\$ 12,222.82 \$ 67,469.49 \$ 67,4	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 44,813.46 20,633.93 72,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,974,832.28 12,977.89 15,357.50 12,977.89 15,357.50 12,977.89	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 680.00 680.00 680.00 640.00 690.00	\$ 2,633.18 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 8,597.18 \$ 2,1831.90 \$ 4,296.73) \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 5,667.5 \$ 6,175.12 \$ 96.18 \$ 499.00 \$ 5,667.66 \$ 1,729.00 \$ 1,729.0	1.00.22% 888.89% 87.34% 87.49% 44.51% 91.20% 95.524% 99.12% 0.00% 0.00% 1.00% 12.63% 88.80% 0.00% 13.17% 88.29% 0.00% 13.17% 88.29% 0.00% 14.11% 0.00% 15.26% 16.11% 16.00% 17.30% 17.30% 18.26% 17.11% 18.26% 18.26% 18.26% 18.26% 18.26% 18.26% 18.26% 18.29% 18.26
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertsing Expense Printing Charges	6210 6220 6230 6230 6240 6310 6321 6321 6322 6330 6340 6350 6360 6360 6510 6550 6550 6650 6660 6660 6670 6719 6720 6725 6730 6740 6775 6750 6810 6920 6930 6990	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.80 \$ 170.36 \$ 170.36 \$ 1,239.33 \$ 1,886.16 \$ 1,272.39 \$ 1,486.38	\$ 12,222.82 \$ 67,469.49 \$ 67,469.49 \$ 56,753.29 \$ 56,753.29 \$ 12,351.38 \$ 11,164.43 \$ 115,144.00 \$ 4,460 \$ 184.81 \$ 115,144.00 \$ 4,788.618 \$ 31,069.59 \$ 7,790.35 \$ 7,790.35 \$ 7,790.35 \$ 37,886.15 \$ 80,908.20 \$ 10,000.00 \$ 832.10 \$ 10,000.00 \$ 832.10 \$ 10,000.00 \$ 832.10 \$ 10,000.00 \$ 832.10 \$ 10,000.00 \$ 832.10 \$ 10,000.00 \$ 832.10 \$ 10,000.00 \$ 10,000	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 35,226 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 72,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,895.75 820.00 74,832.28 12,977.89 15,357.50 12,535.66 2,865.90 12,912.67	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6,800.00 1,176.00 680.00 850.00 143,930.00 400.00 48,000.00 600.0	\$ 2,633.18 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ \$ 8,597.18 \$ 21,831.90 \$ (42,996.73) \$ (34.23) \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 1,230.93 \$ 1,23	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 1.00% 14.68% 29.83% 91.82% 26.62% 22.63% 88.80% 10.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Gomputer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense Printing Charges ActiveNet Charges	6210 6220 6230 6230 6240 6310 6321 6322 6330 6350 6350 6350 6550 6550 6510 6520 6650 6650 6610 6620 6620 6630 6640 6710 6719 6720 6725 6730 6730 6740 6750 6810 6910 6920 6930 6930 6930 6930 6930	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.80 \$ 170.36 \$ 6,064.53 \$ 403.33 \$ 5 \$ 1,886.16 \$ 1,272.39 \$ 5,177.93 \$ 5 \$ 5,177.93 \$ 5 \$ 10,568.26 \$ 49.00 \$ 243.17 \$ 46.58 \$ 1,486.38 \$ 47.23	\$ 12,222.82 \$ 67,469.49 \$ 67,469.49 \$ 56,753.29 \$ 56,753.29 \$ 12,351.38 \$ 1,164.43 \$ 404.50 \$ 184.81 \$ 115,144.00 \$ 47,886.18 \$ 31,069.59 \$ 217.81 \$ 99,509.45 \$ 77,790.35 \$ 37,986.15 \$ 60,452.27 \$ 80,908.20 \$ 10,000.00 \$ 832.10 \$ 4,956.90 \$ 1,500.00 \$ 62,451.08 \$ 481.7 \$ 12,523.63 \$ 16,997.07 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 11,5597.06 \$ 61,611.47 \$ 12,523.63 \$ 16,997.07 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 13,003.91 \$ 11,5597.06 \$ 11,550.00 \$ 11,550.0	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 44,813.46 20,633.93 572,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,895.75 820.00 74,832.28 12,977.89 15,357.50 12,535.66 2,865.90 12,912.67 81,121.49	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 68,800.00 1,176.00 680.00 850.00 400.00 48,000.00 35,400.00 693,250.00 10,240.00 30,000.00 693,250.00 10,240.00 30,000.00 693,250.00 10,240.00 30,000.00 693,250.00 10,240.00 30,000.00 693,250.00 10,240.00 30,000.00 693,250.00 10,240.00 30,000.00 693,250.00 10,240.00 30,000.00 693,250.00 10,240.00 30,000.00 693,250.00 10,240.00 10,240.00 10,240.00 10,240.00 10,240.00 10,240.00 10,240.00 10,240.00 11,598.00 11,000.00 16,245.00 13,598.00 11,398.00 11,398.00 11,398.00 11,398.00 11,398.00 11,398.00 11,398.00 11,398.00 11,398.00	\$ 2,633.18 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ \$ 8,557.18 \$ 21,831.90 \$ (42,996.73) \$ (34.23) \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 1,230 \$ 1,230.95 \$ 1,230.9	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 10.00%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense Printing Charges ActiveNet Charges Approp Redev/Collection Fees	6210 6220 6230 6240 6310 6321 6322 6330 6340 6350 6360 6380 6410 6500 6510 6520 6530 6640 6710 6719 6720 6725 6730 6740 6719 6720 6720 6730 6740 6750 6810 6910 6920 6930 6940	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.80 \$ 170.80 \$ 170.80 \$ 170.36 \$ 170.3	\$ 12,222.82 \$ 67,469.49 \$ - \$ 56,753.29 \$ 56,753.29 \$ \$ 12,351.38 \$ 1,164.43 \$ 404.50 \$ \$ 184.81 \$ 115,144.00 \$ \$ 115,144.00 \$ \$ 17,790.35 \$ 7,790.35 \$ 37,986.15 \$ 60,452.27 \$ 80,908.20 \$ 10,000.00 \$ 832.10 \$ 4,956.90 \$ 12,523.63 \$ 48.17 \$ 5 12,523.63 \$ 48.17 \$ 5 12,523.63 \$ 13,003.91 \$ 13,003	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 472,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 74,832.28 12,977.89 15,357.50 12,977.89	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 680.00 680.00 680.00 640.00 69	\$ 2,633.18 \$ 2,633.18 \$ 5,130.93 \$ 1,331.80 \$ 1,167.15 \$ 8,597.18 \$ 21,831.90 \$ 42,996.73 \$ (34,23) \$ 5,130.93 \$ 1,331.90 \$ 1,467.12 \$ 96.18 \$ 1,729.00 \$	100.22% 888.89% 888.89% 87.34% 87.49% 44.51% 91.20% 55.24% 99.12% 0.00% 0.00% 1.4.68% 92.83% 93.82% 66.62% 22.63% 93.88.0% 0.00% 88.80% 0.00% 1.11% 0.00% 67.30% 83.17% 88.29% 67.111% 0.00% 67.30% 67.111% 0.00% 67.30% 67.30% 67.115% 67.30% 67.115% 67.30% 67.117% 67.30%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Gomputer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense Printing Charges ActiveNet Charges	6210 6220 6230 6230 6240 6310 6321 6322 6330 6350 6350 6350 6550 6550 6510 6520 6650 6650 6610 6620 6620 6630 6640 6710 6719 6720 6725 6730 6730 6740 6750 6810 6910 6920 6930 6930 6930 6930 6930	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.36 \$ 170.36 \$ 170.36 \$ 1,886.16 \$ 1,272.39 \$ 5,177.93 \$ 5,177.93 \$ 10,568.26 \$ 49.00 \$ 243.17 \$ 46.58 \$ 1,486.38 \$ 847.23 \$ 1,486.38	\$ 12,222.82 \$ 67,469.49 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 72,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 6,895.75 820.00 74,832.28 112,977.89 15,357.50 12,535.66 2,865.90 12,912.67 81,121.49 541,195.76 1,122.61	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 68,800.00 1,176.00 680.00 6850.00 143,930.00 400.00 48,000.00 600	\$ 2,633.18 8 \$ 5,130.93 8 \$ 1,331.80 8 \$ 1,167.15 9 \$ 1,1831.90 9 \$ (42,996.73) (34.23	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 10.00% 10.00% 11.68% 29.83% 91.82% 26.62% 22.63% 88.80% 10.00% 33.17% 58.29% 10.00% 33.179% 58.29% 10.00% 10.00% 11.11% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 11.17% 10.00% 10.00% 11.17% 10.00% 10.00% 11.17%
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-Camp Kitchen Supplies Food Supplies Water Maint & Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Grice Equipment Maintenance Grice Equipment Maintenance Hill Fire 2018 Grounds Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense Printing Charges Approp Redev/Collection Fees Minor Furm Fixture & Equip Comp Hardware/Software Exp Fingerprint Fees (HR)	6210 6220 6230 6240 6310 6321 6322 6330 6340 6350 6360 6510 6550 6510 6650 6650 6650 6670 6670 6719 6720 6720 6725 6730 6740 6750 6810 6910 6920 6930 6940 6950 6980 6980 6980 6980	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ 12,398.79 \$ 34.23 \$ 170.80 \$ 170.80 \$ 170.36 \$ 170.36 \$ 1,239.33 \$ 1,886.16 \$ 1,272.39 \$ 1,886.16 \$ 1,486.38 \$ 1,48	\$ 12,222.82 \$ 67,469.49 \$	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 35.2,26 2,624.88 1,079.82 181.00 192.34 142,201.00 44,813.46 20,633.93 142,201.00 5 44,813.46 20,633.93 72,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 74,832.28 12,977.89 15,357.50 12,535.66 2,865.90 12,912.67 81,121.67 14,195.76 1,122.61 14,99	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 6,800.00 6,93,250.00 6,000.00 6,93,250.00 6,240.00 6,245.00 6,2	\$ 2,633.18 8 \$ 5,130.93 8 \$ 1,331.80 8 \$ 1,167.15 9 \$ 1,167.15 9 \$ 1,167.15 9 \$ 1,1831.90 9 \$ 1,462.996.73) 0 \$ 1,759.00 9	100.22% 888.89% 87.34% 87.49% 44.51% 91.20% 25.24% 59.12% 9.00% 9.83% 91.82% 26.62% 22.63% 98.80% 9.00% 88.829% 9.00% 88.829% 9.00% 88.829% 9.00% 11.19% 9.00% 13.17% 13.1
PERS Unfunded Liability Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID-19 Supplies COVID-19 Supplies COVID-19 Supplies Food Supplies Water Maint & Service Laundry/Wash Service Medical Supplies Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Office Equipment Maintenance Computer Equip Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care - Assess Contracted LS Services Park Signage (Branding) Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense Printing Charges Advertising Expense Printing Charges Approp Redev/Collection Fees Minor Fum Fixture & Equip Comp Hardware/Software Exp	6210 6220 6230 6230 6240 6310 6321 6321 6322 6330 6340 6350 6360 6380 6410 6550 6520 6530 6640 6610 6620 6630 6640 6710 6719 6725 6725 6730 6740 6750 6810 6910 6920 6930 6940 6950 6980 6990	\$ 1,838.76 \$ 4,074.00 \$ 33.12 \$ 848.89 \$ 305.33 \$ - \$ 12,398.79 \$ 34.23 \$ - \$ 170.80 \$ - \$ 170.36 \$ - \$ 6,064.53 \$ 403.33 \$ - \$ 5,177.93 \$ 5,177.93 \$ 5,177.93 \$ 10,568.26 \$ 49.00 \$ 243.17 \$ 46.58 \$ 1,486.38 \$ 847.23 \$ 1,486.38 \$ 34.23 \$ 1,486.38 \$ 34.23 \$ 1,486.38 \$ 34.23 \$ 34.	\$ 12,222.82 \$ 67,469.49 \$ 67,4	349,318.00 4,174,213.36 (144,585.83) 18,170.82 35,879.07 1,068.20 12,096.85 2,902.82 31,568.10 42,996.73 34.23 352.26 2,624.88 1,079.82 181.00 192.34 142,201.00 444,813.46 20,633.93 444,813.47 20,633.93 472,627.96 2,382.00 21,333.27 368,974.05 76,655.81 27,972.00 474,832.28 48 12,977.89 15,357.50 12,535.66 2,865.90 12,912.67 81,121.49 541,195.76 1,122.61 14.99 1,275.00 14,755.00	348,560.00 4,696,132.00 20,804.00 41,010.00 2,400.00 13,264.00 11,500.00 53,400.00 2,400.00 6,8,800.00 1,176.00 680.00 8,800.00 1,176.00 680.00 6,93,250.00 10,240.00 30,000.00 6,93,250.00 10,240.00 30,000.00 6,93,250.00 10,240.00 30,000.00 6,93,250.00 10,240.00 30,000.00 6,93,250.00 10,240.00 30,000.00 6,93,250.00 10,240.00 30,000.00 6,93,250.00 10,240.00 30,000.00 6,93,250.00 10,240.00 30,000.00 6,93,250.00 10,240.00 10,240.00 11,500.00 16,245.00 22,540.00 5,840.00 13,598.00 61,209.00 459,455.00 1,233.00 2,440.00	\$ 2,633.18 8 \$ 5,130.93 8 \$ 1,331.80 4 \$ 1,167.15 9 \$ 1,1831.90 9 \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (42,996.73) \$ (43,746.74) \$ (43,746.74) \$ (43,746.74) \$ (43,746.76) \$ (43,946.76) \$ (44,99	100.22% 888.89% 888.89% 87.34% 87.49% 44.51% 91.20% 92.524% 99.12% 0.00% 0.00% 1.00% 1.62% 1.62% 1.62% 1.62% 1.62% 1.11% 1.00% 1.32.63% 1.11% 1.00%

General Ledger Fund 10 General Fund June 2020 100% (Unaudited)

Description	Account		eriod Amount		ne Year Prior Actual		Year to Date		Budget	В	udget Remaining % of Budget Use
Permit & Licensing Fees	7030	\$	707.90	\$	14,172.28	\$	3,911.07	\$	6,730.00	\$	2,818.93 61.83%
State License Fee	7040	\$		\$	755.00	\$	852.50	\$	800.00	\$	(52.50) 106.56%
Professional Services	7100	\$	10.010.00	\$	1,400.00	\$	3,384.13	\$	20,000.00	\$	16,615.87 16.92%
Legal Services	7110	\$	12,910.50	\$	70,458.25	\$	92,445.94	\$	100,000.00	\$	7,554.06 92.45%
Typeset and Print Services	7115	\$	=======================================	\$	39,134.19	\$	27,804.57	\$	40,400.00	\$	12,595.43 68.82%
Instructor Services	7120	\$	559.83	\$	151,005.63	\$	92,938.95	\$	137,847.00	\$	44,908.05 67.42%
PERS Admin Fees	7125	\$	90.18	\$		\$	2,048.02	\$	1,550.00	\$	(498.02) 132.13%
Audit Services	7130	\$	1,000.00	\$		\$	8,260.00	\$	20,175.00	\$	11,915.00 40.94%
Medical & Health Srvcs (HR)	7140	\$		\$	3,065.00	\$	4,402.50	\$	9,250.00	\$	4,847.50 47.59%
Security Services	7150	\$	4,271.87	\$		\$	5,769.96	\$	9,530.00	\$	3,760.04 25.73%
Entertainment Services	7160	\$	-	\$	·	\$	420.00	\$	7,500.00	\$	7,080.00 5.60%
Business Services	7180	\$	8,033.22	\$	88,070.75	\$	57,097.14	\$	84,128.00	\$	27,030.86 67.87%
Conversion Adjustment	7185	\$	35	\$	6,283.31	\$	(52,050.17)	\$	19	\$	52,050.17 0.00%
Umpire/Referee Services	7190	\$	-	\$	1,830.00	\$	919.00	\$	1,877.00	\$	958.00 48.96%
Subscriptions	7210	\$	56.00	\$	662.27	\$	1,748.77	\$	4,712.00	\$	2,963.23 37.11%
Rents & Leases - Equip	7310	\$	4,881.66	\$	35,673.80	\$	19,472.96	\$	36,750.00	\$	17,277.04 52,99%
Bldg/Field Leases & Rental	7320	\$	-	\$	=	\$	60.00	\$	120.00	\$	60.00 50.00%
Event Supplies	7410	\$	1,712.70	\$	1,105.59	\$	2,699.09	\$	2,245.00	\$	(454.09) 120.23%
Supplies	7420	\$	42.20	Ś		\$	10,035.57	\$	9,250.00	\$	(785.57) 108.49%
Bingo Supplies	7430	\$	9	\$		\$	5,748.58	\$	9,600.00	\$	3,851.42 59.88%
Sporting Goods	7440	\$	-	\$		\$	4,106.08	\$	7,900.00	\$	3,793.92 51.08%
Arts and Craft Supplies	7450	\$	535.74	\$		\$	587.13	\$	2,430.00	\$	•
Training Supplies	7460	\$	JJJ.7 T	\$		\$					1,842.87 24.16%
				*	•		764.36	\$	2,500.00	\$	1,735.64 30.57%
Camp Supplies	7470	\$		\$		\$	3 137 13	\$	2,000.00	\$	2,000.00 0.00%
Small Tools	7500	\$	000.07	\$		\$	3,134.18	\$	6,000.00	\$	2,865.82 52.24%
Safety Supplies	7510	\$	806.97	\$		\$	4,493.40	\$	6,855.00	\$	2,361.60 61.76%
Uniform Allowance	7610	\$	1,411.58	\$	•	\$	8,513.98	\$	12,450.00	\$	3,936.02 68.39%
Safety Clothing	7620	\$	1,002.13	\$		\$	2,439.24	\$	6,054.00	\$	3,614.76 40.29%
Conference&Seminar Staff	7710	\$	540.88	\$	·	\$	18,717.06	\$	27,510.00	\$	8,792.94 68.04%
Conference&Seminar Board	7715	\$	*	\$		\$	545.00	\$	4,450.00	\$	3,905.00 12.25%
Conference&Seminar Travel Exp	7720	\$	· ·	\$	9,279.46	\$	6,075.56	\$	13,117.00	\$	7,041.44 46.32%
Out of Town Travel Board	7725	\$	9	\$	2,117.54	\$	846.72	\$	6,556.00	\$	5,709.28 12.92%
Private Vehicle Mileage	7730	\$		\$	3,033.77	\$	1,101.70	\$	4,287.00	\$	3,185.30 25.70%
Transportation Charges	7740	\$		\$	•	\$	540	\$	-	\$	0.00%
Buses/Excursions	7750	\$	*	\$		\$	4,336.94	\$	11,700.00	\$	7,363.06 37.07%
Tuition/Book Reimbursement	7760	\$	-	\$	•	\$	1,268.75	\$	/- 55155	4	(1,268.75) 0.00%
Utilities - Gas	7810	\$	899.08	\$		\$	21,381.07	\$	26,283.00	\$	4,901.93 81.33%
Utilities - Water	7820	\$	167,342.63	\$	•	\$	722,082.86	\$	825,373.00	\$	
Utilities - Electric	7830	\$	19,889.49	\$	•	\$		\$,	103,290.14 87.49%
Airport Assessment Exp	7840	\$	13,003.43	a dr			163,120.77		240,864.00	\$	77,743.23 67.72%
·	7910	\$	1 220 00	7		\$	14,235.00	\$	10,000.00	\$	(4,235.00) 142.35%
Awards and Certificates		•	1,230.00	\$	•	\$	12,666.67	\$	20,995.00	\$	8,328.33 60.33%
Meals for Staff Training	7920	\$	629.72	\$		\$	2,464.80	\$	2,610.00	\$	145.20 93.37%
Employee Morale	7930	\$	-	\$		\$	1,170.72	\$	3,000.00	\$	1,829.28 39.02%
COP Debt - PV Fields	7950	\$	-	\$		\$	235,099.74	\$	235,560.00	\$	460.26 99.80%
Reserve Vehicle Fleet	7970	\$	833.33	\$	•	\$	10,000.00	\$	10,000.00	\$	100.00%
Reserve Computer Fleet	7971	\$	416.67	\$		\$	5,000.00	\$	5,000.00	\$	100.00%
Reserve Dry Period	7973	\$	7,500.00	\$	90,000.00	\$	90,000.00	\$	90,000.00	\$	100.00%
Reserve Repair/Oper/Admin	7975	\$	1,666.67	\$	30,000.00	\$	20,000.00	\$	20,000.00	\$	- 100.00%
COVID-19 REFUNDS	8112	\$	14,373.00	\$		\$	97,465.32	\$		\$	(97,465.32) 0.00%
Services and Supplies		\$	301,162.28	\$	3,167,465.09	\$	3,433,565.68	\$	3,430,434.00	5	(3,131.68) 100.09%
YTD Comparison						\$	266,100.59				
Capital											
Equip/Facility Replacement	8420	\$	(19,000.00)	\$		\$	33,880.88	\$	64,000.00	\$	30.119.12 52.94%
Sr/Community Rec Facility	8422	\$		\$		\$	7,270.00	\$,000.00	\$	(7,270.00) 0.00%
Auditorium Restroom Remodel	8435	\$	_	\$		\$	7,270.00	\$	_	\$	0.00%
Springville Dog Park Wall	8436	\$	_	\$		\$	_	\$	_	\$	0.00%
Pool Plaster/Fiberglass Resurf	8448	\$	_	\$		ֆ \$	=	\$	=	\$	0.00%
Pool Slide Metal Support	8449	\$	_	\$		\$	_	\$	_	\$	
Bob Kildee Restroom Roof	8450	\$	_	\$		₽	-	\$	_	\$	0.00%
		4	_	≯ \$	23,459.60	4	-	∌	=		- 0.00%
Freedom RR/Concession Poof		4								\$	0.00%
	8451	\$	_			ě	-	ė.	_	÷	
Charter Oak Tree Windrow	8451 8452	\$	-	\$	9,681.50	\$	-	\$	*	\$	0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I	8451 8452 8453	\$	-	\$	9,681.50 11,270.00	\$	-	\$ \$	-	\$	0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms	8451 8452 8453 8454	\$	-	\$	9,681.50 11,270.00 21,911.49	\$	- - -	* \$ \$ \$	- - -	\$	- 0.00% - 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump	8451 8452 8453 8454 8455	\$ \$ \$	-	\$ \$ \$	9,681.50 11,270.00 21,911.49 6,225.15	\$	-	* * * * * .	-	\$ \$	- 0.00% - 0.00% - 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf	8451 8452 8453 8454 8455 8456	\$ \$ \$	-	\$ \$ \$ \$	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43	\$ \$ \$	- - - - 7,872.15	* * * * * * *	- - -	\$ \$ \$	0.00% - 0.00% - 0.00% (7,872.15) 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf Arneill Rnch Park Picnic Area	8451 8452 8453 8454 8455 8456 8457	\$ \$ \$ \$ \$	-	\$ \$ \$ \$ \$	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52	\$ \$ \$ \$		* * * * * *	- - - -	\$ \$ \$ \$	- 0.00% - 0.00% - 0.00% (7,872.15) 0.00% - 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf Armelll Rnch Park Picnic Area Pitts Ranch Park Pavilion	8451 8452 8453 8454 8455 8456 8457 8458	* * * * * *	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09	* * * * * *	7,872.15 29,256.49	* * * * * *	- - - - -	\$ \$ \$ \$ \$ \$	0.00% 0.00% 0.00% (7,872.15) 0.00% 0.00% (29,256.49) 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt, Fhill, Adolf Armelil Rnch Park Pionic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter	8451 8452 8453 8454 8455 8456 8457 8458 8462	* * * * * * *	- - - - - -	* * * * * * * *	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00	\$ \$ \$ \$	29,256.49	* * * * * * * *	- - - - - -	\$ \$ \$ \$	- 0.00% - 0.00% - 0.00% (7,872.15) 0.00% - 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf Armell Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr	8451 8452 8453 8454 8455 8456 8457 8458 8462 8463	* * * * * *	- - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87	* * * * * *		* * * * * * * * *		\$ \$ \$ \$ \$ \$	0.00% 0.00% 0.00% (7,872.15) 0.00% 0.00% (29,256.49) 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf Arneill Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr	8451 8452 8453 8454 8455 8456 8457 8458 8462	* * * * * * *	- - - - - - - -	* * * * * * * *	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87	* * * * * *	29,256.49	* * * * * * * *	- - - - - - -	\$ \$ \$ \$ \$ \$	0.00% 0.00% 0.00% (7,872.15) 0.00% 0.00% (29,256.49) 0.00% 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf Arneill Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr Arneill Ranch Park Renovation	8451 8452 8453 8454 8455 8456 8457 8458 8462 8463	* * * * * * * *	- - - - - - - - - - 555.93	* * * * * * * * *	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87	\$ \$ \$ \$ \$ \$ \$	29,256.49 50,651.41	* * * * * * * * *	- - - - - - - - - - - - - - - - - - -	* * * * * * * *	- 0.00% 0.00% 0.00% (7,872.15) 0.00% 0.00% (29,256.49) 0.00% 0.00% (50,651.41) 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt, Fhill, Adolf Arneill Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr Arneill Ranch Park Renovation Lamps/Pole Replacement at M.O.	8451 8452 8453 8454 8455 8456 8457 8458 8462 8463 8464	* * * * * * * * * *	- - - - - - - - - - - - - - - - - - -	*****	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	\$ \$ \$ \$ \$ \$ \$	29,256.49 50,651.41 30,779.13	* * * * * * * * * *	- - - - - - - 53,000.00 22,000.00	* * * * * * * * *	0.00% 0.00% 0.00% (7,872.15) 0.00% 0.00% (29,256.49) 0.00% 0.00% (50,651.41) 0.00% (30,779.13) 0.00% 40,461.38 23.66%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt, Fhill, Adolf Armelli Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr Armeill Ranch Park Renovation Lamps/Pole Replacement at M.O. L.E.D. Light SpringvileTennis	8451 8452 8453 8454 8455 8456 8457 8458 8462 8463 8464 8465	* * * * * * * * * *	- - - - - - - - - 55.93	* * * * * * * * * * *	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	* * * * * * * * * * *	29,256.49 50,651.41 30,779.13 12,538.62 16,845.63	* * * * * * * * * * *	22,000.00	* * * * * * * * * *	0.00% 0.00% 0.00% (7,872.15) 0.00% 0.00% (29,256.49) 0.00% 0.00% (50,651.41) 0.00% (30,779.13) 0.00% 40,461.38 23.66% 5,154.37 76.57%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf Armelli Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr Armeil Ranch Park Renovation Lamps/Pole Replacement at M.OE.D. Light SpringylleTennis Charter Oaks Irrigation-Trees	8451 8452 8453 8454 8455 8456 8456 8457 8462 8463 8464 8465 8466 8466	*********	-	* * * * * * * * * * *	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	* * * * * * * * * * *	29,256.49 50,651.41 30,779.13 12,538.62 16,845.63 4,360.58	**********	22,000.00 10,000.00	*********	- 0.00% 0.00% 0.00% (7,872.15) 0.00% 0.00% (29,256.49) 0.00% 0.00% (50,651.41) 0.00% (30,779.13) 0.00% 40,461.38 23.66% 5,154.37 76,57% 5,639.42 43.61%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt, Fhill, Adolf Armelli Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter PA Architects-CC/Gym/Sr Ctr Arneill Ranch Park Renovation Lamps/Pole Replacement at M.O. LE.D. Light SpringvilleTennis Charter Oaks Irrigation-Trees Community Center Marquee	8451 8452 8453 8454 8455 8455 8457 8458 8462 8463 8464 8465 8466 8466 8467 8468	***********	55.93 - 41,291.79	********	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	* * * * * * * * * * *	29,256.49 50,651.41 30,779.13 12,538.62 16,845.63 4,360.58 41,291.79	***********	22,000.00 10,000.00 50,000.00	********	- 0.00% - 0.00% - 0.00% (7,872.15) 0.00% - 0.00% (29,256.49) 0.00% - 0.00% (50,651.41) 0.00% (30,779.13) 0.00% 40,461.38 23.66% - 5,154.37 76.57% - 5,639.42 43.61% 8,708.21 82.58%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf Arneill Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/5r Ctr Arneill Ranch Park Renovation Lamps/Pole Replacement at M.O. L.E.D. Light SpringvileTennis Charter Oaks Irrigation-Trees Community Center Marquee PVAC Pool Heater	8451 8452 8453 8454 8455 8456 8457 8458 8462 8462 8463 8464 8465 8466 8467 8468 8470	***********	-	*******	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	*********	29,256.49 50,651.41 30,779.13 12,538.62 16,845.63 4,360.58 41,291.79 23,930.00	************	22,000.00 10,000.00 50,000.00 23,930.00	**********	- 0.00% - 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt, Fhill, Adolf Armelli Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/5r Ctr Armeili Ranch Park Renovation Lamps/Pole Replacement at M.O. L.E.D. Light SpringvileTennis Charter Oaks Irrigation-Trees Community Center Marquee PVAC Pool Heater Cam Grove Play Equipment	8451 8452 8453 8454 8455 8456 8457 8458 8462 8463 8464 8465 8466 8467 8468 8470 8471	************	-	*****	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	* * * * * * * * * * *	29,256.49 50,651.41 30,779.13 12,538.62 16,845.63 4,360.58 41,291.79 23,930.00 33,270.80	************	22,000.00 10,000.00 50,000.00 23,930.00 34,117.00	**********	- 0.00% - 0.00%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt, Fhill, Adolf Arnell Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr Arneil Ranch Park Renovation Lamps/Pole Replacement at M.O. L.E.D. Light SpringvileTennis Charter Oaks Irrigation-Trees Community Center Marquee PVAC Pool Heater Cam Grove Play Equipment Freedom Park ParkingLot&Skyway	8451 8452 8453 8454 8455 8456 8457 8458 8462 8463 8464 8465 8466 8467 8468 8470 8471 8471	*************	-	********	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	*********	29,256.49 50,651.41 30,779.13 12,538.62 16,845.63 4,360.58 41,291.79 23,930.00 33,270.80 239,671.66	*************	22,000.00 10,000.00 50,000.00 23,930.00 34,117.00 250,000.00	***********	- 0.00% - 0
Freedom RR/Concession Roof Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt, Fhill, Adolf Arnelli Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr Arneill Ranch Park Renovation Lamps/Pole Replacement at M.O. LE.D. Light SpringvileTennis Charter Oaks Irrigation-Trees Community Center Marquee PVAC Pool Heater Cam Grove Play Equipment Freedom Park ParkingLot&Skyway P.V. Fields Painting II	8451 8452 8453 8454 8455 8456 8457 8458 8462 8463 8464 8465 8466 8467 8468 8470 8471	**************	41,291.79	******	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	**********	29,256.49 50,651.41 30,779.13 12,538.62 16,845.63 4,360.58 41,291.79 23,930.00 33,270.80 239,671.66 13,690.00	**************	22,000.00 10,000.00 50,000.00 23,930.00 34,117.00 250,000.00 15,000.00	***********	- 0.00% - 0.00% - 0.00% - 0.00% (7,872.15) 0.00% - 0.00% (29,256.49) 0.00% - 0.00% (50,651.41) 0.00% (30,779.13) 0.00% - 40,461.38 23.66% - 5,154.37 76.57% - 5,639.42 43.61% - 8,708.21 82.58% - 100.00% - 846.20 97.52% - 10,328.34 95.87% - 1,310.00 91.27%
Charter Oak Tree Windrow PV Fields Painting Phase I Comm Ctr Exterior Restrooms Bob Kildee Irrigation Pump Mtr Enclosur-Encnt,Fhill,Adolf Armell Rnch Park Picnic Area Pitts Ranch Park Pavilion Bob Kildee Irrigation Meter LPA Architects-CC/Gym/Sr Ctr Armell Ranch Park Renovation Lamps/Pole Replacement at M.O. L.E.D. Light SpringvileTennis Charter Oaks Irrigation-Trees Community Center Marquee PVAC Pool Heater Cam Grove Play Equipment Freedom Park ParkingLot&Skyway	8451 8452 8453 8454 8455 8456 8457 8458 8462 8463 8464 8465 8466 8467 8468 8470 8471 8471	*************	-	********	9,681.50 11,270.00 21,911.49 6,225.15 18,667.43 23,507.52 53,506.09 675.00 158,833.87 66,255.74	*********	29,256.49 50,651.41 30,779.13 12,538.62 16,845.63 4,360.58 41,291.79 23,930.00 33,270.80 239,671.66	*************	22,000.00 10,000.00 50,000.00 23,930.00 34,117.00 250,000.00	***********	- 0.00% - 0

General Ledger Fund 20 Assessment District Fund June 2020 100% (Unaudited)

Description	Account	Pei	riod Amount	Oı	ne Year Prior Actual		Year to Date		Budget	Bı	udget Remaining	% of Budget Used
Revenue												
Tax Apport - Cur Year Secured	5110	\$	(19,298.78)	\$	-	\$	(19,298.78)	\$	52	\$	19,298.78	0.00%
Tax Apport - Prior Year Sec	5130	\$	(283.45)	\$	-	\$	(283.45)	\$		\$	283.45	0.00%
Interest Earnings	5310	\$	(31.37)	\$	(2,010.61)	\$	(1,112.08)	\$	(1,078.00)	\$	34.08	103.16%
Assessment Revenue	5500	\$	_	\$	(1,114,906.65)	\$	(1,132,490.14)	\$	(1,150,444.00)	\$	(17,953.86)	98.44%
Revenue		\$	19,613.60	\$	1,116,917.26	\$	1,153,184.45	\$	1,151,522.00	\$	(1,662.45)	100.14%
Expense												
Full Time Salaries	6100	\$	1,899.32	\$	17,844.36	\$	21,304.88	\$	21,093.00	\$	(211.88)	101.00%
Retirement	6120	\$	297.48	\$	2,863.47	\$	3,881.80	\$	3,896.00	\$		99.64%
Employee Insurance	6130	\$	317.63	\$	2,500.77	\$	3,100.63	\$	3,025.00	\$	(75.63)	102.50%
Workers Compensation	6140	\$	583.72	\$	260.64	\$	2,534.12	5	2,120.00	\$		119.53%
Personnel		\$	3,098.15	\$	23,469.24	\$	30,821.43	\$	30,134.00	\$		102.28%
YTD Comparison						\$	7,352.19			_		
Services and Supplies												
Incidental Costs - Assess	6709	\$	5 10	\$	17,276.34	\$	18,414,72	\$	33,346.00	\$	14,931.28	55.22%
Grounds Maintenance	6710	\$	-	\$	6.64	\$		\$	E)	\$		0.00%
Tree Care - Assess	6719	\$	2,497.50	\$	32,475.00	\$	41,625.50	\$	55,000.00	\$	13,374,50	75.68%
Contracted LS Services	6720	\$	57,780.69	\$	481,952.80	\$	494,186.43	\$	489,568.00	\$	(4,618.43)	100.94%
Park Amenities - Assess	6722	\$	0.75	\$	14,287.44	\$	13,841.82	\$	20,000.00	\$	6,158.18	
ActiveNet Charges	6950	\$	550	\$	78.00	\$	-	\$	60.00	\$	60.00	0.00%
Approp Redev/Collection Fees	6960	\$		\$	7,733.59	\$	1,614.95	\$	3,000.00	\$	1,385.05	53.83%
COP Debt - PV Fields	7950	\$		\$	511,439.38	\$	517,158.77	\$	517,434.00	\$	275.23	99.95%
Expense		\$	60,278.19	\$	1,065,249.19	\$	1,086,842.19	\$	1,118,408.00	\$	31,565.81	97.18%
YTD Comparison						\$	21,593.00					
Tatal Famous		_	60.076.04	_		_		_		_		
Total Expenses YTD Comparison		\$	63,376.34	\$	1,088,718.43	\$	1,117,663.62 28,945.19	\$	1,148,542.00	\$	30,878.38	97.31%

General Ledger Fund 30 Quimby Fee Fund June 2020 100% (Unaudited)

Description	Account	Per	riod Amount	One	Year Prior Actual		Year to Date		Budget	Bu	dget Remaining	% of Budget Used
Revenue												
Interest Earnings	5310	\$	(17,525.93)	\$	(97,501.84)	\$	(110,239.54)	\$	(43,900.00)	\$	66,339.54	251.12%
MBS Interest Earnings	5320	\$	-	\$	(11,342.53)	\$	(9,670.14)	\$	150	\$	9,670.14	0.00%
Park DedicationFees	5400	- \$	-	\$	(85,533.16)	\$	(1,356,700.46)	\$		\$	1,356,700.46	0.00%
Revenue		5	(17,525.93)	5	(194,377.53)	\$	(1,476,610.14)	\$	(43,900.00)	\$	1,432,710.14	3363.58%
YTD Comparison						\$	(1,282,232.61)				- Insett	
Expense												
Advertising Expense	6930	\$		\$	167.72	\$	_	\$	160	\$		0.00%
ActiveNet Charges	6950	\$	12.00	\$	24.00	\$	119.00	\$		Š	(119.00)	
Refunds	8111	5		\$		\$	238,883.01	¢		4	(238,883.01)	
Services and Supplies		\$	12.00	5	191.72	\$	239,002,01	\$		\$	(239,002.01)	
YTD Comparison				237		\$	238,810.29				1203/002/02/	0.00 /0
Capital										4		0.00%
Mel Vincent Park Restrooms	8460	\$	1,075.00	\$	106,815.63	\$	59,438.15	\$		4	(59,438.15)	
PVAC Restroom & Shower	8469	*	181,562.87	\$	100,013.03	ď.	611.832.46	¢	696,489,00	÷	84,656,54	
PV Fields Injector	8475	4	91.97	4			91,97	•	60,000.00	*	59,908.03	
Capital		\$	182,729,84	¢	106,815.63	4	671.362.58	ć	756,489.00	4	85,126.42	

	Date	Amount	Amount	Developer	Development	Amount Expended	Balance	Allocation
	Received		Earmarked		Case #			Date
	7/31/2014	\$615,709.00	\$720,600.00	AMLI Residential	Springville (RPD-173)	\$615,709.00	0	7/31/2019
	1/31/2015	\$2,250,489.70	\$2,250,489.70	Fairfield LLC		\$1,527,616.27	\$722,873.43	1/31/2020
	8/8/2016	\$2,649,209.00	0	Comstock/Elacora Mission	Oaks	\$189,887.74	\$2,459,321.26	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	0	Crestview		0	\$21,612.25	6/7/2023
	6/27/2018	\$-	0	Aldersgate Construction		\$146,682.55	0	REFUNDED
	3/6/2019	\$35,242.00	0	Habitat for Humanity		0	\$35,242.00	3/6/2024
	9/12/2019	\$-	0	Aldersgate Construction		\$92,200.46	0	REFUNDED
	11/21/2019	\$1,264,500.00	0	Shea Homes		Name of the last o	\$1,264,500.00	11/21/2024
al		\$7,311,114.95	\$3,600,589.70			\$2,802,255.84	\$4,747,742.12	

QUIMBY FUNDS SUMMARY REPORT

Date Received		Amount	Amount Earmarked	Developer	Development Case #	Amoun	Amount Expended	Balance	Allocation Date
7/31/14	s	\$ 00.602,	\$ 720,600.00	AMLI Residential	Springville (RPD-173)	₩	615.709.00 \$		7/31/2019
1/31/15	↔	2,250,489.70	\$ 2,250,489.70	Fairfield LLC		٠ ٠	1,527,616.27 \$	722,873.43	1/31/2020
8/8/16	❖	2,649,209.00	· •	Comstock/Elacora Mission Oaks		\$	189,887.74 \$	2,459,321.26	8/8/2021
8/10/16	ς>	474,353.00	\$ 629,500.00	KB Homes**		\$	230,159.82 \$	244,193.18	8/10/2021
6/7/18	\$	21,612.25	- \$	Crestview		\$	· \$5.	21,612.25	6/7/2023
6/27/18	\$		· \$	Aldersgate Construction		\$	146,682.55 \$		REFUNDED
3/6/19	\$	35,242.00	· \$	Habitat for Humanity		\$,	35,242.00	3/6/2024
9/12/19	❖	1	- \$	Aldersgate Construction		ψ.	92,200.46 \$	1	REFUNDED
11/21/19	❖	1,264,500.00	· \$	Shea Homes			· s	1,264,500.00	11/21/2024
						d.			
Total	Ś	\$ 7,311,114,95				v	2 802 255 84 \$ 4 747 743 13	4 747 7A7 12	

^{*}Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes

^{**}Expenses for Valle Lindo above AMLI fee amount allocated here, full allocated amount yet to be spent

GL Code	Assigned		8440	8445					8450	Cto	8469													8444	8460	8447												
Allocation	Date	7/31/2019						0.000	1/31/2020							8/8/2021							0/10/2021	0/10/2021						6/7/2023							6/27/2023	1/9/2024
ıds	Committed Date		12/6/2018	10/3/2018					11/7/2018	11/1/2010							11/3/2016																					
Cumby Funds	Balance		221,548.94						1 746 367 92					722,873.43	722,873,43	2 649 209 00	ı		2,459,321.26			2,459,321.26	424 353 00					244,193.18	244,193,18	21,612.25					21,612.25	21,612,25		P
	Awarded	615,709,00	n 69	9 69			\$	02 007 020 0	2,250,489,70	9 69	S	€9	69 6	SA	\$	2 649 209 00		\$	9		9 69	\$	00 131 1/4		· 69	S (59	69 69	Si	21,612.25 \$	6	9 0	9 69	€ 9	S	\$		
Ĩ	Expended	\$ 62.505.00	364.574.44	221,548.94	1		615,709.00		504 121 78	411.628.87	611,865.62				1,527,616.27		189,887.74	//4	104		- 4	189,887,74		32.368.30	166,253.78	31,537.74		1 .	230,159,82	S	1	, ,			1		S	8
	Budgeted	45,600,000 8	425.000.00	250,000.00	69	es es	720,600.00 \$		9	1.100.000.00	200,000.00	8	69 (9	1,600,000,000 s		65	99	69 (s9 6	A 6A			425.000.00	139,500.00	65,000.00		69 69	629,500,00 \$		99 6	9 64	· 69	69	6	\$		
roject	Description	Meaning Bresh Diracio Avendell	Valle Lindo RR/Pavillion*				*		Freedom Basehall Fields- Non- Contract Cost		PVAC Restrooms and Showers				8		PG Equipment Installation					2 - 1 - 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		Valle Lindo RR/Pavillion*	Mel Vincent Park Restrooms \$	Nancy Bush Pavillion			8							8		
	Location	Nancy Buch							Freedom	Т							Encanto							Valle Lindo		Nancy Bush				The state of the s								
	No.	Į-	. 2	3					-	2	3	4	٠,				-	2	ε,	4 0	٠			-	2	8	4	s,			- (4 ("	4	2				
Developer		AMLI Public Hearing 7/5/2018	Public Hearing 7/5/2018	Public Hearing 7/5/2018			TOTALS	DAIDEREIDITE	Public Hearing 11/7/2018	0	Public Hearing 7/3/19					EL ACORA MISSION DAKS							SAMOH RZ	Public Hearing 7/5/2018	Public Hearing 7/5/2018	Public Hearing 7/5/2018				CRESTVIEW							ALDERSGATE CONSTRUCTION	

Developer	ľ		Project				Quimby Funds	spui		GL Code
	No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Alfocation	Assigned
	-						€9			
HABITAT FOR HUMANITY						\$ 35,242.00	\$ 35,242.00		3/6/2024	
	-				649		\$ 35,242.00			
	2						\$ 35,242.00			
	e				69		\$ 35,242.00			
	4				,		\$ 35,242.00			
	S				69		\$ 35,242.00			
					,		\$ 35,242.00			
							\$ 35,242.00			
de la constante de la constant										L
SHEA HOMES						\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024	20.
	-				. 69				Produced Automate company	
	2				,		\$ 1,264,500.00			
	3				69		\$ 1,264,500.00			
	4				· •		\$ 1,264,500.00			
	2						\$ 1,264,500.00			
							\$ 1,264,500.00			
						Annual Committee	\$ 1,264,500.00			Į
Grand Total				2 050 100 00 €	28 272 532 7 83	50 7311114 05	\$ 4 747 743 13			

July 2020 Financials

CASH REPORT

		7/31/2020		7/31/2019	
		Balance		Balance	
Restricted Funds					
Debt Service - Restricted	\$	126,733.97	\$	365,251.14	
457 Pension Trust Restricted	\$	60,355.54	\$	67,098.11	
Quimby Fee - Restricted	\$	139,207.23	\$	171,869.25	
Multi-Bank Securities Restricted	\$	415,421.14	\$	661,096.74	
Ventura County Pool - Restricted FCDP Checking	\$	4,555,874.88	\$	4,191,635.37	
Total	\$ \$ \$	22,128.61 5,319,721.37	\$ \$		-
	۳	0,010,721.07	¥	3,477,323.03	
Court Book to to deep and					
Semi-Restricted Funds Assessment	ė	902 402 E6	ė	601 274 66	
Capital Improvement	\$ \$	893,493.56 63,739.35	\$	681,274.66 30,979.88	
Capital - Vehicle Replacement	\$	79,843.80	\$	50,843.80	
Capital - Designated Project	\$	16,397.94	\$	16,397.94	
LAIF - Capital	\$	2,361,410.24	\$	2,724,443.03	
Contingency - Dry Period	\$	361,000.00	\$	271,000.00	
Contingency - Computer	\$	15,000.00	\$	10,000.00	
Contingency - Repair/Oper/Admin	\$ \$	50,000.00	\$	30,000.00	
Total	Þ	3,840,884.89	\$	3,814,939.31	
Unrestricted Funds					
Contingency	\$	76,204.69	\$	766,059.76	
LAIF/Cal Trust - Contingency General Fund Checking	\$ \$ \$	1,621,990.60 349,796.43	\$ \$	836,862.31 281,460.53	
Total	\$	2,047,991.72	\$	1,884,382.60	
Total of all Funds	\$	11,208,597.98	\$	11,177,251.56	\$ 31,346.42
		8/10/2020		8/31/2019	
		Balance		Balance	
		Dalatice			
Destricted Fronts		balance			
Restricted Funds	¢		¢	242 622 40	
Debt Service - Restricted	\$ \$	126,733.97	\$	242,623.40 67.098.11	
	\$		\$ \$ \$	242,623.40 67,098.11 11,068.98	
Debt Service - Restricted 457 Pension Trust Restricted	\$ \$ \$	126,733.97 60,355.54	\$	67,098.11	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted	\$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88	\$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking	\$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61	\$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04	ž
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted	\$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88	\$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37	ž
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking	\$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61	\$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds	\$ \$ \$ \$ \$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61	\$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment	\$ \$ \$ \$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93	\$ \$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement	\$ \$ \$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35	\$ \$ \$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80	\$ \$ \$ \$ \$ \$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94	\$ \$ \$ \$ \$ \$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement	\$\$\$\$\$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital	* * * * * * * * * * * * * * * * * * *	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24	\$ \$ \$ \$ \$ \$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period	* * * * * * * * * * * * * * * * * * *	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer	* * * * * * * * * * * * * * * * * * *	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00 15,000.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00 10,000.00	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin	* * * * * * * * * * * * * * * * * * *	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00 15,000.00	* * * * * * * * * * * * * * * * * * *	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00 10,000.00 30,000.00	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin	* * * * * * * * * * * * * * * * * * *	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00 15,000.00	* * * * * * * * * * * * * * * * * * *	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00 10,000.00 30,000.00	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin Total	* * * * * * * * * * * *	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00 15,000.00	* * * * * * * * * * * * * * * * * * *	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00 10,000.00 30,000.00	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin Total Unrestricted Funds Contingency LAIF/Cal Trust - Contingency	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00 15,000.00 50,000.00 3,888,931.74 76,204.69 1,621,990.60	********************************	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00 10,000.00 30,000.00 3,694,092.25	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin Total Unrestricted Funds Contingency LAIF/Cal Trust - Contingency General Fund Checking		126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00 15,000.00 50,000.00 3,888,931.74 76,204.69 1,621,990.60 111,512.05	******************	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00 10,000.00 30,000.00 3,694,092.25	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin Total Unrestricted Funds Contingency LAIF/Cal Trust - Contingency	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00 15,000.00 50,000.00 3,888,931.74 76,204.69 1,621,990.60	********************************	67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00 10,000.00 30,000.00 3,694,092.25	
Debt Service - Restricted 457 Pension Trust Restricted Quimby Fee - Restricted Multi-Bank Securities Restricted Ventura County Pool - Restricted FCDP Checking Total Semi-Restricted Funds Assessment Capital Improvement Capital - Vehicle Replacement Capital - Designated Project LAIF - Capital Contingency - Dry Period Contingency - Computer Contingency - Repair/Oper/Admin Total Unrestricted Funds Contingency LAIF/Cal Trust - Contingency General Fund Checking		126,733.97 60,355.54 139,065.79 415,421.14 4,555,874.88 22,128.61 5,319,579.93 891,540.41 113,739.35 79,843.80 16,397.94 2,361,410.24 361,000.00 15,000.00 50,000.00 3,888,931.74 76,204.69 1,621,990.60 111,512.05		67,098.11 11,068.98 660,764.48 4,191,635.37 20,979.04 5,194,169.38 578,427.60 30,979.88 50,843.80 16,397.94 2,706,443.03 271,000.00 10,000.00 30,000.00 3,694,092.25	\$ 585,300.32

Pleasant Valley Recreation and Park District Finance Report July 2020

	Date	Amount	
Accounts Payables:	07/2020	\$ 403,557.69	
	Total	\$ 403,557.69	
Payroll (Total Cost):	7/9/2020	\$ 130,862.35	
, , ,	7/23/2020	\$ 127,269.26	
	Total	\$ 258,131.61	
Outgoing:Online Payments			
2 2	7/10/2020	\$ 33,232.86	CALPERS- Health Insurance
	7/13/2020	\$ 14,610.90	CALPERS- Ret PR 07/09/20
	7/13/2020	\$ 479.55	07/2020-VSP Insurance
	7/13/2020	\$ 1,877.56	07/2020-Hartford Insurance
	7/13/2020	\$ 2,381.59	07/2020-Guardian Insurance
	7/27/2020	\$ 14,919.84	City Of Camarillo- Water
	7/28/2020	\$ 1,118.95	SoCal Gas Co.
	7/29/2020	\$ 16.99	Spectrum Business
	7/29/2020	\$ 63.70	Sprint
	7/29/2020	\$ 4,336.74	EJ Harrison
	7/29/2020	\$ 14,403.88	CALPERS- Ret PR 07/23/20
	Total	\$ 87,442.56	
	Grand Total	\$ 749,131.86	

General Ledger Fund 10 General Ledger July 2020 9%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apport - Cur Year Secured	5110-5240	\$ -	\$ -	\$ -	\$ (6,481,869.00)		
Interest Earnings Hill Fire 2018	5310 5465	\$ (56.54)	\$ (3,995.66) \$ (3,700.50)	\$ (56.54)	\$ (36,030.00)		
Park Patrol Citations	5506	\$ \$ (218.00)	\$ (3,700.50) \$ -	\$ - \$ (218.00)	\$ - \$ (2,434.00)	\$ - \$ (2,216.00)	0.00%
Contract Classes-Public Fees	5510	\$ (3,914.50)	•	\$ (3,914.50)		,	
Public Fees	5511	\$ (8,745.00)		\$ (8,745.00)			
Public Fees-Entry Fees	5520	\$ (2,019.00)		\$ (2,019.00)			
Vending Concessions	5525	\$ -		\$ -	\$ (732.00)		0.00%
Rental	5530	\$ (1,097.00)	\$ (32,641.50)	\$ (1,097.00)	\$ (253,856.00)		
Cell Tower Revenue	5535	\$ (8,003.15)		\$ (8,003.15)	\$ (91,704.00)	, , , , , , , , , , , , , , , , , , , ,	
Parking Fees Activity Guide Revenue	5540 5555	\$ (313.73) \$	\$ (1,540.80) \$ (6,460.00)	\$ (313.73) \$ -			
Sponsorships	5558	\$ -	\$ (800.00)	• •	\$ (13,500.00) \$ -	\$ (13,500.00) \$	0.00%
Staffing Cost Recovery	5563	\$ (655.00)	\$ (876.25)	\$ (655.00)	T	\$ (30,630.00)	
Special Event Permits	5564	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ (100.00)	
Donations	5570	\$	\$ (40,167.50)	\$ -	\$ (36,000.00)	\$ (36,000.00)	
USTA Grant 2020	5573	\$	\$ (0.75)	\$ -	\$ -	\$ -	0.00%
Other/Purchase Discount Taken	5575	\$ (10,100.49)	\$ (18,623.90)	\$ (10,100.49)	\$ (44,082.00)	\$ (33,981.51)	22.91%
Credit Card Processing Fee	5576	\$ 30.00	\$ (162.97)	\$ 30.00	\$ -	\$ (30.00)	
Cash Over/Under Incentive Income	5580 5585	\$ (21.00)	\$ (5.00)	\$ - * (31.00)	\$ -	\$ -	0.00%
Reimbursement - ROPS	5600	\$ (21.09) \$ (74,556.06)	\$ (188,584.61)	\$ (21.09) \$ (74,556.06)	\$ (1,300.00) \$ (125,000.00)	\$ (1,278.91)	
Reimb-Needs Assessment/LPA	5605	\$ (17,610.38)	\$ (100,307.01)	\$ (74,536.06) \$ (17,610.38)		\$ (50,443.94) \$ 17,610.38	
Revenue		\$ 127,179.94	\$ 395,231.37	\$ 127,179.94	\$ 7,527,340.00	\$ 7,400,160.06	
YTD Comparison				\$ (268,051.43)		-7100/10010	210270
Expense							
Full Time Salaries	6100	\$ 108,058.62		\$ 108,058.62	\$ 2,358,728.00	\$ 2,250,669.38	4.58%
Overtime Salaries	6101		\$ 2,249.87	\$ 538.41	\$ 32,490.00	\$ 31,951.59	1.66%
Car Allowance	6105	\$ 837.19	\$ 830.74	\$ 837.19	\$ 10,800.00	\$ 9,962.81	
Cell Phone Allowance	6108	\$ 1,082.97	\$ 1,115.00	\$ 1,082.97	\$ 14,610.00	\$ 13,527.03	
Part-Time Salaries Retirement	6110 6120	\$ 16,007.09 \$ 18,948.94	\$ 63,450.61 \$ 23,160.94	\$ 16,007.09	\$ 434,696.00	\$ 418,688.91	
457 Pension	6121	\$ 18,948.94 \$ 87.17	\$ 23,160.94 \$ 87.17	\$ 18,948.94 \$ 87.17	\$ 417,223.00 \$ 7,445.00	\$ 398,274.06	
Employee Insurance	6130	\$ 12,176.48	\$ 13,572.17	\$ 12,176.48	\$ 293,733.00	\$ 7,357.83 \$ 281,556.52	
Workers Compensation	6140	\$ 6,417.98	\$ 12,474.64	\$ 6,417.98	\$ 146,655.00	\$ 140,237.02	
Unemployment Insurance	6150	\$	\$ -	\$ -	\$ 3,400.00	\$ 3,400.00	
Loan - Pension Obligation	6160	\$ -	\$ -	\$ -	\$ 256,742.00	\$ 256,742.00	
PERS Unfunded Liability	6170	\$ 434,065.00	\$ 349,318.00	\$ 434,065.00		\$	100.00%
Personnel	6170	\$ 434,065.00 \$ 598,219.85	\$ 349,318.00 \$ 592,924.81	\$ 598,219.85	\$ 434,065.00 \$ 4,410,587.00		
	6170					\$	
Personnel YTD Comparison	6170			\$ 598,219.85		\$	
Personnel YTD Comparison Services and Supplies		\$ 598,219.85	\$ 592,924.81	\$ 598,219.85 \$ 5,295.04	\$ 4,410,587.00	\$ 3,812,367.15	13.56%
Personnel YTD Comparison Services and Supplies Telephone/Internet	6210	\$ 598,219.85 \$ 1,570.12	\$ 592,924.81 \$ 1,346.20	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12	\$ 4,410,587.00 \$ 16,596.00	\$ 3,812,367.15 \$ 15,025.88	9.46%
Personnel YTD Comparison Services and Supplies		\$ 598,219.85 \$ 1,570.12 \$ 1,474.00	\$ 592,924.81 \$ 1,346.20 \$ 3,401.00	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00	9.46% 5.43%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services	6210 6220	\$ 598,219.85 \$ 1,570.12	\$ 592,924.81 \$ 1,346.20	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20	9.46% 5.43% 1.99%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure	6210 6220 6230	\$ 598,219.85 \$ 1,570.12 \$ 1,474.00 \$ 39.80	\$ 592,924.81 \$ 1,346.20 \$ 3,401.00 \$ -	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00	9.46% 5.43% 1.99% 31.92%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies	6210 6220 6230 6240 6310 6320	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ -	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66	9.46% 5.43% 1.99% 31.92% 8.98%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies	6210 6220 6230 6240 6310 6320 6321	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ \$ 398.17	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ -	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies	6210 6220 6230 6240 6310 6320 6321 6331	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ -	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 3,400.00 \$ (398.17) \$ 900.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies	6210 6220 6230 6240 6310 6320 6321 6330 6340	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 \$ -	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ - \$ -	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 \$ -	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ (398.17) \$ 900.00 \$ 6,320.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service	6210 6220 6230 6240 6310 6320 6321 6330 6340 6350	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 \$ 398.17 \$ 35.00	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ -	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ (398.17) \$ 900.00 \$ 6,220.00 \$ 1,204.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 2.82%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service	6210 6220 6230 6240 6310 6321 6330 6340 6350 6350 6360	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00	\$ 1,346.20 \$ 3,401.00 \$ \$ 1,367.64 \$ \$ 556.02 \$ \$ \$ \$	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00 \$ 880.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ (398.17) \$ 900.00 \$ 6,320.00 \$ 1,204.00 \$ 1,204.00 \$ 880.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service	6210 6220 6230 6240 6310 6320 6321 6330 6340 6350	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 \$ 398.17 \$ 35.00	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ - \$ -	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 \$ -	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00 \$ 880.00 \$ 49,311.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ (398.17) \$ 900.00 \$ 6,320.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 6.82%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability	6210 6220 6230 6240 6310 6320 6331 6330 6340 6350 6360 6410	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 15,500 \$ 104,042.00	\$ 1,346.20 \$ 3,401.00 \$ \$ 1,367.64 \$ \$ 556.02 \$ \$ \$ \$	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00 \$ 880.00 \$ 49,311.00 \$ 400.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 33,400.00 \$ 3,400.00 \$ 6,320.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 400.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 0.00% 6.06% 6.68%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance	6210 6220 6230 6240 6310 6321 6330 6340 6350 6360 6410 6500	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 104,042.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ - \$ - \$ - \$ - \$ - \$ -	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 - \$ 398.17 \$ 104,042.00 \$ 104,042.00	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00 \$ 880.00 \$ 149,311.00 \$ 400.00 \$ 50,400.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 33,400.00 \$ 398.17) \$ 900.00 \$ 6,320.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 45,269.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 2.82% 0.00% 6.968% 0.00% 6.83%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair	6210 6220 6230 6240 6310 6320 6331 6330 6340 6350 6410 6500 6510 6520 6610	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 104,042.00 \$ 3,440.12 \$ 3,450.12 \$ 3,37.56	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ 556.02 \$ - \$ 571,100.50 \$ 71,100.50	\$ 598,219.85 \$ 5,295.04 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 741.00 \$ - \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 3,440.12	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 880.00 \$ 149,311.00 \$ 400.00 \$ 50,400.00 \$ 54,400.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 338.17) \$ 900.00 \$ (398.17) \$ 900.00 \$ 1,204.00 \$ 880.00 \$ 45,000 \$ 46,959.88	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.00% 69.68%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services ITI Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC	6210 6220 6230 6240 6310 6321 6330 6340 6350 6410 6500 6510 6650 6610 6620	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 104,042.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01	\$ 1,346.20 \$ 3,401.00 \$	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 398.17 \$ - \$ 104,042.00 \$ 3,440.12 \$ 3,440.12 \$ 3,240.12 \$ 3,240.12 \$ 3,240.12	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00 \$ 880.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 33,400.00 \$ 398.17) \$ 900.00 \$ 6,320.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 400.00 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 6.00% 6.00% 6.83% 0.45% 0.38% 25.05%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance	6210 6220 6230 6240 6310 6320 6321 6330 6350 6350 6350 6410 6500 6510 6520 6610 6620 6630	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 2,209.64	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ 556.02 \$ - \$ - \$ 571,100.50 \$ 298.69 \$ 386.82 \$ - \$ -	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00 \$ 880.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 398.17) \$ 900.00 \$ 6,320.00 \$ 6,320.00 \$ 1,204.00 \$ 880.00 \$ 40.00 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 64.83% 0.45% 0.38% 25.05%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018	6210 6220 6230 6240 6310 6321 6330 6340 6350 6360 6410 6550 66510 6620 6630 6640	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ 556.02 \$ - \$ 571,100.50 \$ - \$ 298.69 \$ 386.82 \$ - \$ 10,382.58	\$ 1,570.12 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ - \$ 104,042.00 \$ 337.56 \$ 2,209.64	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 12,39.00 \$ 400.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 88,000.00 \$ 8,820.00 \$ 40,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ (398.17) \$ 900.00 \$ 6,320.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 400.00 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00	13.56% 9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.00% 69.58% 0.00% 60.38% 25.05% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance	6210 6220 6230 6240 6310 6320 6321 6330 6350 6350 6350 6410 6500 6510 6520 6610 6620 6630	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 2,209.64	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ 556.02 \$ - \$ - \$ 571,100.50 \$ 298.69 \$ 386.82 \$ - \$ -	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00 \$ 1239.00 \$ 149,311.00 \$ 400.00 \$ 35,400.00 \$ 35,400.00 \$ 5 88,000.00 \$ 88,000.00 \$ 88,200.00 \$ 88,200.00 \$ 88,200.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ 6,320.00 \$ 1,204.00 \$ 40,000 \$ 45,269.00 \$ 40,000 \$ 46,259.98 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 40,000.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.45% 0.38% 25.05% 0.00% 0.00% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance	6210 6220 6230 6240 6310 6320 6331 6330 6340 6350 6410 6500 6510 6620 6630 6640 6640 66710	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 2,209.64 \$ 3,440.12	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ 556.02 \$ - \$ 571,100.50 \$ - \$ 298.69 \$ 386.82 \$ - \$ 10,382.58	\$ 1,570.12 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ - \$ 104,042.00 \$ 337.56 \$ 2,209.64	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 149,311.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,20.00 \$ 88,000.00 \$ 88,20.00 \$ 30,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 398.17) \$ 900.00 \$ 6320.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 46,959.88 \$ 35,239.99 \$ 87,6610.36 \$ 40,000.00 \$ 86,000.00 \$ 35,280.27 \$ 30,000.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 6.00% 6.00% 6.83% 0.45% 0.38% 25.05% 0.00% 0.00% 0.00% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care	6210 6220 6230 6240 6310 6321 6330 6340 6350 6410 6500 6510 6620 6630 6640 6710 6719	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ - \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 2,209.64 \$ 2,209.64	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ - \$ - \$ - \$ 71,100.50 \$ - \$ 298.69 \$ 386.82 \$ - \$ 10,382.58 \$ 1,222.93	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64 \$ 939.73	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,7135.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 880.00 \$ 149,311.00 \$ 400.00 \$ 35,400.00 \$ 35,400.00 \$ 8,820.00 \$ 40,000.00 \$ 8,820.00 \$ 30,000.00 \$ 30,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ 6,320.00 \$ 1,204.00 \$ 40,000 \$ 45,269.00 \$ 40,000 \$ 46,259.98 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 40,000.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 6.83% 0.45% 0.38% 25.05% 0.00% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control	6210 6220 6230 6240 6310 6321 6330 6340 6350 6350 6360 6410 6500 6510 6520 6610 6620 6630 6640 6719 6719	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ - \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64 \$ - \$ 939.73 \$ 4,336.74 \$ -	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ - \$ 556.02 \$ - \$ - \$ 71,100.50 \$ 298.69 \$ 386.82 \$ 10,382.58 \$ 1,222.93 \$ 400.00	\$ 1,570.12 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 741.00 \$ 398.17 \$ - \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 1,400.12 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64 \$ - \$ 939.73	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1239.00 \$ 400.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,000.00 \$ 8,820.00 \$ 40,000.00 \$ 30,000.00 \$ 77,006.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 338.17) \$ 900.00 \$ 6,320.00 \$ 6,320.00 \$ 1,204.00 \$ 880.00 \$ 40,000 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 85,280.27 \$ 30,000.00 \$ 3,000.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.00% 69.68% 0.00% 1.09% 0.00% 0.00% 0.00% 5.63%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships	6210 6220 6230 6240 6310 6321 6330 6340 6350 6410 6500 6510 6610 6620 6630 6640 6710 6719 6730 6740 6750 6810	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 2,209.64 \$ 2,209.64 \$ 939.73 \$ 4,336.74 \$ 4,080.00	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ - \$ - \$ - \$ 71,100.50 \$ - \$ 298.69 \$ 386.82 \$ - \$ 10,382.58 \$ 1,222.93 \$ 400.00 \$ 4,336.74 \$ 4,080.00	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 337.56 \$ 2,209.64 \$ - \$ 939.73 \$ - \$ 4,336.74 \$ 4,080.00	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 900.00 \$ 6,320.00 \$ 1,239.00 \$ 149,311.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,20.00 \$ 40,000.00 \$ 86,220.00 \$ 30,000.00 \$ 1,000.00 \$ 13,696.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ 6,320.00 \$ 1,204.00 \$ 40,200 \$ 40,000 \$ 45,269.00 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 9,280.27 \$ 30,000.00 \$ 3,000.00 \$ 3,000.00 \$ 72,669.26	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.45% 0.45% 0.38% 25.05% 0.00% 1.09% 1.09% 0.00% 0.00% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies	6210 6220 6230 6240 6310 6321 6330 6340 6350 6350 6360 6410 6500 6610 6620 6610 6620 6640 6719 6730 6740 6750 6810 6910	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 106.01 \$ 337.56 \$ 2,209.64 \$ 939.73 \$ 4,336.74 \$ 4,080.00 \$ 302.95	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ - \$ 556.02 \$ - \$ - \$ 71,100.50 \$ - \$ 298.69 \$ 386.82 \$ - \$ 10,382.58 \$ 1,222.93 \$ 400.00 \$ 4,336.74 \$ 4,080.00 \$ 1,501.82	\$ 1,570.12 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 741.00 \$ 398.17 \$ 398.17 \$ 398.17 \$ 104,042.00 \$ 104,042.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64 \$ 2,209.64 \$ 4,336.74 \$ 4,380.00 \$ 302.95	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 400.00 \$ 35,400.00 \$ 35,400.00 \$ 35,400.00 \$ 35,400.00 \$ 88,200.00 \$ 88,200.00 \$ 77,006.00 \$ 31,696.00 \$ 13,696.00 \$ 13,696.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ 6320.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 40.00 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 85,280.27 \$ 30,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 6.83% 0.45% 0.38% 2.5.05% 0.00% 6.00% 6.83% 0.45% 0.38% 2.5.05% 0.00% 0.00% 1.09% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control Rubbish & Refuse Vandalismy/Theft Memberships Office Supplies Postage Expense	6210 6220 6230 6240 6310 6321 6330 6340 6350 6350 6410 6550 6610 6620 6640 6710 6710 6710 6710 6710 6750 6810 6910 6920	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 2,209.64 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64 \$ 939.73 \$ 4,336.74 \$ 4,080.00 \$ 302.95	\$ 1,346.20 \$ 3,401.00 \$	\$ 1,570.12 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ \$ 35.00 \$ 104,042.00 \$ 337.56 \$ 2,209.64 \$ \$ 939.73 \$ \$ 4,336.74 \$ \$ 4,080.00 \$ 302.95	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 400.00 \$ 400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,20.00 \$ 40,000.00 \$ 36,220.00 \$ 1,000.00 \$ 1,000.00 \$ 13,696.00 \$ 17,585.00 \$ 19,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ 6,325.66 1,204.00 \$ 6,325.66 \$ 7,269.00 \$ 400.00 \$ 45,269.00 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 9,610.30 \$ 1,204.00 \$ 1,206.00 \$ 1,206.00 \$ 1,206.00 \$ 1,206.00 \$ 1,208.00 \$ 1,208.00	13.56% 9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.00% 69.68% 0.00% 69.68% 0.00% 69.68% 0.00% 69.68% 0.00% 1.09% 60.00% 1.09% 60.00% 1.09% 60.00% 1.09% 60.00% 60.00% 60.00% 60.00% 60.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense	6210 6220 6230 6240 6310 6320 6331 6330 6340 6350 6410 6500 6510 6620 6630 6640 6710 6710 6730 6740 6750 6810 6920 6930	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ - \$ 104,042.00 \$ - \$ 2,209.64 \$ 2,209.64 \$ 939.73 \$ 4,336.74 \$ 4,080.00 \$ 302.95	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ - \$ - \$ - \$ 71,100.50 \$ - \$ 298.69 \$ 386.82 \$ - \$ 10,382.58 \$ 1,222.93 \$ - \$ 400.00 \$ 4,336.74 \$ 4,080.00 \$ 1,501.82 \$ 5,319.10	\$ 1,570.12 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 337.56 \$ 2,209.64 \$ - \$ 939.73 \$ - \$ 4,336.74 \$ 4,080.00 \$ 302.95 \$ -	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 149,311.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 35,400.00 \$ 149,311.00 \$ 40,000.00 \$ 30,000.00 \$ 30,000.00 \$ 77,006.00 \$ 77,006.00 \$ 13,696.00 \$ 17,585.00 \$ 19,000.00 \$ 19,000.00 \$ 19,000.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ (398.17) \$ 900.00 \$ 1,204.00 \$ 46,220.00 \$ 400.00 \$ 46,999.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 46,999.88 \$ 15,239.99 \$ 87,662.44 \$ 6,610.36 \$ 17,282.05 \$ 1,000.00 \$ 3,000.00 \$ 72,669.26 \$ 1,000.00 \$ 9,616.00 \$ 19,000.00 \$ 19,000.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.09% 69.68% 0.09% 60.68% 0.09% 60.68% 0.09% 60.68% 0.10% 60.00% 60.00% 60.00% 60.00% 60.00% 60.00% 60.00% 60.00% 60.00% 60.00% 60.00% 60.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense Printing Charges	6210 6220 6230 6240 6310 6321 6330 6340 6350 6410 6500 6510 6620 6630 6640 6710 6719 6730 6740 6750 6810 6920 6930 6930	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 160.01 \$ 3,440.12 \$ 160.01 \$ 3,37.56 \$ 2,209.64 \$ 939.73 \$ 4,336.74 \$ 4,080.00 \$ 302.95	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ - \$ - \$ 71,100.50 \$ - \$ 298.69 \$ 386.82 \$ 10,382.58 \$ 1,222.93 \$ 400.00 \$ 4,336.74 \$ 4,080.00 \$ 1,501.82 \$ 5,319.10	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64 \$ - \$ 939.73 \$ - \$ 4,336.74 \$ 4,080.00 \$ 302.95	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 149,311.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,200.00 \$ 35,400.00 \$ 149,311.00 \$ 10,000.00 \$ 10,000.00 \$ 10,000.00 \$ 10,000.00 \$ 11,585.00 \$ 17,585.00 \$ 19,000.00 \$ 13,338.00	\$ 3,812,367.15 \$ 15,025,88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 398.17) \$ 900.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 46,959.88 \$ 35,239.99 \$ 76,62.44 \$ 6,610.36 \$ 40,000.00 \$ 85,280.27 \$ 30,000.00 \$ 1,282.05 \$ 1,000.00 \$ 1,282.05 \$ 1,000.00 \$ 3,000.00 \$ 1,282.05 \$ 1,000.00 \$ 1,282.05 \$ 1,000.00 \$ 1,282.05 \$ 1,000.00 \$ 1,282.05 \$ 1,000.00 \$ 1,282.05 \$ 19,000.00 \$ 13,338.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 6.9.68% 0.00% 6.83% 0.45% 0.38% 25.05% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 0.00% 1.09% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense ArtiveNet Charges	6210 6220 6230 6240 6310 6321 6330 6340 6350 6350 6360 6410 6500 6610 6620 6630 6640 6719 6730 6740 6750 6810 6920 6930 6930	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 337.56 \$ 2,209.64 \$ 939.73 \$ 4,336.74 \$ 4,080.00 \$ 302.95 \$ \$	\$ 1,346.20 \$ 3,401.00 \$ - \$ 1,367.64 \$ - \$ 556.02 \$ - \$ - \$ 71,100.50 \$ - \$ 298.69 \$ 386.82 \$ - \$ 10,382.58 \$ 1,222.93 \$ 400.00 \$ 4,367.74 \$ 4,080.00 \$ 1,501.82 \$ 5,319.10	\$ 1,570.12 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 337.56 \$ 2,209.64 \$ - \$ 939.73 \$ - \$ 4,336.74 \$ 4,080.00 \$ 302.95 \$ -	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 35,400.00 \$ 35,400.00 \$ 36,20.00 \$ 77,006.00 \$ 30,000.00 \$ 77,006.00 \$ 11,000.00 \$ 13,396.00 \$ 17,585.00 \$ 19,000.00 \$ 6,240.00 \$ 13,338.00 \$ 52,542.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ 6320.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 40.00 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 1,204.00 \$ 1,3338.00 \$ 13,338.00 \$ 13,338.00 \$ 13,338.00 \$ 13,338.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.45% 0.38% 25.05% 0.00% 6.00% 6.30% 0.00% 1.09% 0.00% 1.75% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies COVID - Supplies Kitchen Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Office Supplies Postage Expense Advertising Expense Printing Charges	6210 6220 6230 6240 6310 6321 6330 6340 6350 6410 6500 6510 6620 6630 6640 6710 6719 6730 6740 6750 6810 6920 6930 6930	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 160.01 \$ 3,440.12 \$ 160.01 \$ 3,37.56 \$ 2,209.64 \$ 939.73 \$ 4,336.74 \$ 4,080.00 \$ 302.95	\$ 1,346.20 \$ 3,401.00 \$ 1,367.64 \$ 556.02 \$ - \$ 71,100.50 \$ - \$ 298.69 \$ 386.82 \$ - \$ 10,382.58 \$ 1,222.93 \$ 400.00 \$ 4,336.74 \$ - \$ 4,080.00 \$ 1,501.82 \$ 5,319.10 \$ 5,696.94	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ - \$ 35.00 \$ 104,042.00 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64 \$ - \$ 939.73 \$ - \$ 4,336.74 \$ 4,080.00 \$ 302.95	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 149,311.00 \$ 400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,000.00 \$ 149,311.00 \$ 10,000.00 \$ 10,000.00 \$ 10,000.00 \$ 10,000.00 \$ 10,000.00 \$ 10,000.00 \$ 11,000.00 \$ 11,000.00 \$ 11,000.00 \$ 11,585.00 \$ 11,585.00 \$ 11,585.00 \$ 11,585.00 \$ 11,585.00 \$ 11,3338.00 \$ 12,585.00 \$ 13,338.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ 63,200.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 400.00 \$ 40,000 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 1,204.00 \$ 1,206.00 \$ 1,206.00	13,56% 9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.00% 0.38% 25.05% 0.00% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00% 1.09% 0.00%
Personnel YTD Comparison Services and Supplies Telephone/Internet Internet Services IT Infastructure Computer Hardware/Software Pool Chemicals Janitorial Supplies Kitchen Supplies Kitchen Supplies Kitchen Supplies Food Supplies Water Maint & Service Laundry/Wash Service Insurance Liability Equipment Maintenance Fuel Vehicle Maintenance Building Repair HVAC Playground Maintenance Hill Fire 2018 Grounds Maintenance Tree Care Contracted Pest Control Rubbish & Refuse Vandalism/Theft Memberships Orffice Supplies Postage Expense Advertising Expense Printing Charges ActiveNet Charges Approp Redev/Collection Fees	6210 6220 6230 6240 6310 6321 6330 6340 6350 6410 6550 6610 6620 6640 6710 6710 6719 6730 6740 6750 6810 6920 6930 6940 6950	\$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ 398.17 \$ 35.00 \$ 104,042.00 \$ 104,042.00 \$ 2,209.64 \$ 3,440.12 \$ 160.01 \$ 337.56 \$ 2,209.64 \$ 939.73 \$ 4,336.74 \$ 4,080.00 \$ 302.95 \$ \$ 879.62 \$ 879.62	\$ 1,346.20 \$ 3,401.00 \$ \$ 1,367.64 \$ \$ 556.02 \$ \$ \$ 71,100.50 \$ \$ 298.69 \$ 386.82 \$ \$ 10,382.58 \$ 1,222.93 \$ 400.00 \$ 4,336.74 \$ \$ 4,080.00 \$ 1,501.82 \$ 5,319.10 \$ \$ 5,696.94 \$	\$ 1,570.12 \$ 1,570.12 \$ 1,474.00 \$ 39.80 \$ 3,204.34 \$ 741.00 \$ 398.17 \$ \$ 35.00 \$ 104,042.00 \$ 337.56 \$ 2,209.64 \$ \$ 939.73 \$ \$ 4,336.74 \$ \$ 4,080.00 \$ 302.95 \$ \$ 879.62	\$ 4,410,587.00 \$ 16,596.00 \$ 27,135.00 \$ 2,000.00 \$ 10,040.00 \$ 8,250.00 \$ 53,400.00 \$ 6,320.00 \$ 1,239.00 \$ 149,311.00 \$ 400.00 \$ 50,400.00 \$ 35,400.00 \$ 88,000.00 \$ 88,200.00 \$ 30,000.00 \$ 77,006.00 \$ 13,696.00 \$ 17,585.00 \$ 19,000.00 \$ 13,338.00 \$ 13,338.00 \$ 2,542.00 \$ 11,3338.00 \$ 11,3338.00 \$ 12,542.00 \$ 11,334.00 \$ 11,340.00	\$ 3,812,367.15 \$ 15,025.88 \$ 25,661.00 \$ 1,960.20 \$ 6,835.66 \$ 7,509.00 \$ 53,400.00 \$ 63,200.00 \$ 1,204.00 \$ 880.00 \$ 45,269.00 \$ 400.00 \$ 40,000 \$ 46,959.88 \$ 35,239.99 \$ 87,662.44 \$ 6,610.36 \$ 40,000.00 \$ 1,204.00 \$ 1,206.00 \$ 1,206.00	9.46% 5.43% 1.99% 31.92% 8.98% 0.00% 0.00% 0.00% 0.00% 69.68% 0.00% 69.68% 0.09% 69.68% 0.09% 60.00% 1.09% 1.09% 1.09% 1.09% 1.09% 1.09% 1.09% 1.09% 1.09% 1.09% 1.09% 1.09% 1.09% 1.00% 1.09% 1.00% 1.00% 1.00% 1.00% 1.00% 1.72% 1.00% 1.00% 1.00% 1.72% 1.00% 1.00% 1.72% 1.00% 1.00% 1.00% 1.00% 1.72% 1.00%

General Ledger Fund 10 General Ledger July 2020 9%

Description	Account		riod Amount	One Year Pr	ior Actual		Year to Date		Budget		Budget Remaining	% of Budget User
Fire & Safety Insp Fees	7020	\$	-	\$	-	\$	-	\$	2,975.00	\$	2,975.00	0.00%
Permit & Licensing Fees	7030	\$	-	\$	250.00	\$	-	\$	6,350.00	\$	6,350.00	0.00%
State License Fee	7040	\$	657.50	\$	755.00	\$	657,50	\$	800.00	\$	142.50	82.19%
Legal Services	7110	\$	-	\$	-	\$	-	\$	90,000.00	\$	90,000.00	0.00%
Typeset and Print Services	7115	\$	-	\$	-	\$	-	\$	36,300.00	\$	36,300.00	0.00%
Instructor Services	7120	\$	1,174.00	\$	8,301.15	\$	1,174.00	\$	97,138.00	\$	95,964.00	1.21%
PERS Admin Fees	7125	\$	98.90	\$	72.18	\$	98.90	\$	2,110.00	\$	2,011.10	4.69%
Audit Services	7130	\$	-	\$	-	\$	-	\$	20,175.00	\$	20,175.00	0.00%
Medical & Health Srvcs (HR)	7140	\$		\$	-	\$	-	\$	5,500.00	\$	5,500.00	0.00%
Security Services	7150	\$	562.50	\$	-	\$	562.50	\$	3,700.00	\$	3,137.50	15.20%
Entertainment Services	7160	\$	(F)	\$	-	\$	-	\$	1,000.00	\$	1,000.00	0.00%
Business Services	7180	\$	21,860.62	\$	20,432.45	\$	21,860.62	\$	70,114.00	\$	48,253.38	31.18%
Subscriptions	7210	\$	167.52	\$	176.96	\$	167.52	\$	4,299.00	\$	4,131.48	3.90%
Rents & Leases - Equip	7310	\$	-	\$	958.33	\$	-	\$	23,500.00	\$	23,500.00	0.00%
Event Supplies	7410	\$	1,568.04	\$	-	\$	1,568.04	\$	2,280.00	\$	711.96	68.77%
Supplies	7420	\$	022	\$	21.43	\$		\$	3,200.00	\$	3,200.00	0.00%
Bingo Supplies	7430	\$	727	\$	706.67	\$		\$	3,600.00	\$	3,600.00	
Sporting Goods	7440	\$	120	\$	-	\$		\$	5,300.00	\$	5,300.00	
Arts and Craft Supplies	7450	\$	(2)	\$	-	\$		\$	5,575.00	\$	5,575.00	
Training Supplies	7460	\$	43	\$	É	\$		\$	1,600.00	\$	1,600.00	
Small Tools	7500	\$		\$	-	\$		\$	6,000.00	\$	6,000.00	
Safety Supplies	7510	\$		\$	260.00	\$	(*)	\$	3,310.00	\$	3,310.00	
Uniform Allowance	7610	\$	294.72	\$	-	\$	294.72	\$	10,240.00	\$	9,945.28	
Safety Clothing	7620	\$	350.18	\$	150.00	\$	350.18	\$	4,854.00	\$	4,503.82	
Conference&Seminar Staff	7710	\$	-	\$	3,875.00	\$.41	\$	11,564.00	\$	11,564.00	
Conference&Seminar Board	7715	\$	-	\$	60.00	\$		\$	2,575.00	\$	2,575.00	
Conference&Seminar Travel Exp	7720	\$	_	\$	-	\$		\$	4,345.00	\$	4,345.00	
Out of Town Travel Board	7725	\$		\$	_	\$	-	\$	3,231.00	\$	3,231.00	
Private Vehicle Mileage	7730	\$	-	\$	51.39	\$	_	\$	1,684.00	\$	1,684.00	
Buses/Excursions	7750	\$	-	\$	1,683.85	Š		\$	2,950.00	\$	2,950.00	
Utilities - Gas	7810	\$	1,207.11	\$	-,000.00	\$	1,207.11	\$	29,715.00	\$	28,507.89	
Jtilities - Water	7820	\$	45,787.21	\$	11,378.82	\$	45,787.21	\$	865,373.00	\$	819,585.79	
Jtilities - Electric	7830	\$	2,721.95	\$	-	\$	2,721.95	\$	220,000.00	\$	217,278.05	
Airport Assessment Exp	7840	\$	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$	_	\$	-	\$	14,000.00	\$	14,000.00	
Awards and Certificates	7910	\$	-	\$	-	\$		4	11,670.00	\$	11,670.00	
Meals for Staff Training	7920	\$	45.71	Š	-	\$	45.71	\$	3,560.00	\$	3,514.29	
COP Debt - PV Fields	7950	\$	-	\$	_	\$.51, 2	\$	229,760.00	\$	229,760.00	
Reserve Vehicle Fleet	7970	\$	_	\$	10,000.00	\$	_	4	223,700.00	\$	229,700.00	0.00%
Reserve Computer Fleet	7971	\$	_	\$	50,000.00	\$		\$		\$	-	
Reserve Dry Period	7973	\$	_	\$	90,000.00	\$		\$	-	\$	•	0.00%
Reserve Repair/Oper/Admin	7975	₽ \$	_	*	20,000.00	\$	-	\$	-	\$	-	0.00%
Admin Fee/CC Refund 2020	8112	5	600.00	5	20,000.00	5	600.00	\$	-	4		
Services and Supplies	0112	\$	205,545.20		1,155.75	\$	205,545.20	5	3,114,335.00	5	(600.00) 2,908,789.80	
/TD Comparison		4	200,040.20	2 33	1,133.73	\$	(125,610.55)	3	3,114,333.00	•	2,908,789.80	6.60%
. is comparison						P	(123,010.33)					
Capital	8400			\$	-			\$	50,272.00	\$	50,272.00	0.00%
quip/Facility Replacement	8420	\$	-	\$	-	\$	-	\$	30,000.00	\$	30,000.00	
Switches and Servers	8474	\$	23,997.20	\$	-	\$	23,997.20	5	24,000.00	5		99.99%
Capital		\$	23,997.20	5		\$	23,997.20	\$	104,272.00	\$	80, 274.80	
otal Expenses		\$	803,765.05	\$ 92	4,080.56	\$	803,765.05	\$	7,524,922.00	\$	6,721,156.95	10.68%
TD Comparison						\$						

General Ledger Fund 20 Assessment District Fund July 2020 9%

Description	Account	Pei	riod Amount	On	e Year Prior Actual		Year to Date		Budget	Βι	ıdaet Remainina	% of Budget Used
Revenue												
Tax Apport - Cur Year Secured	5110											0.00%
Tax Apport - Prior Year Sec	5130											0.00%
Interest Earnings	5310			\$	(171.23)			\$	(500.00)	\$	(500.00)	0.00%
Assessment Revenue	5500			5	(19,075.23)			5	(1,184,957.00)	5	(1,184,957.00)	
Revenue		\$		\$	(19,246.46)	5	· -	\$	(1,185,457.00)	\$	(1,185,457.00)	0.00%
Expense												
Full Time Salaries	6100	\$	830.40	\$	704.40	\$	830.40	\$	18,262.00	\$	17,431.60	4.55%
Retirement	6120	\$	135.97	\$	107.13	\$	135.97	\$	3,130.00	\$	2,994.03	
Employee Insurance	6130	\$	120.24	\$	161.39	\$	120.24	ŝ	3,606,00	\$	3,485.76	
Workers Compensation	6140	\$	81.43	\$	83.57	\$	81.43	\$	1,753.00	\$	1,671,57	
Personnel		5	1,168.04	5	1,056.49	5	1,168.04	\$	26,751.00	5	25,582,96	
YTD Comparison						\$	111.55					
Services and Supplies												
Incidental Costs - Assess	6709	\$	(90)	\$	_			\$	34,256.00	\$	34,256.00	0.00%
Grounds Maintenance	6710	\$	(+)	\$	-	\$	÷	\$		\$		0.00%
Tree Care - Assess	6719	\$	3.5	\$		\$		\$	67,500.00	\$	67,500.00	0.00%
Contracted LS Services	6720	\$	42,082.28	\$	15,615.08	\$	42,082.28	\$	503,784.00	\$	461,701.72	8.35%
Park Amenities - Assess	6722	\$	285	\$	· •	\$	*	\$	17,500.00	\$	17,500.00	0.00%
ActiveNet Charges	6950	\$	(20)	\$	_	\$		\$	60.00	\$	60.00	0.00%
Approp Redev/Collection Fees	6960	\$	21	\$		\$		\$	3,000.00	\$	3,000.00	0.00%
COP Debt - PV Fields	7950	\$	-					\$	525,560.00	\$	525,560.00	
Expense		\$	42,082.28	5	15,615.08	5	42,082.28	\$	1,151,660.00	\$	1,109,577.72	3.65%
YTD Comparison						\$	26,467.20					
Total Expenses YTD Comparison		\$	43,250.32	\$	16,671.57	\$	43,250.32 26,578.75	\$	1,178,411.00	\$	1,135,160.68	3.67%

General Ledger Fund 30 Quimby Fee Fund July 2020 9%

Description	Account	Perio	d Amount	One Ye	ar Prior Actual		Year to Date		Budget	Bu	dget Remaining	% of Budget Used
Revenue Interest Earnings	5310	•	(54.50)	¢	(47.50)	d	(54.50)	d	(38,800.00)	+	(20.745.50)	0.140/
MBS Interest Earnings	5320	÷	(34.30)	*	(332.26)	₽	(34.30)	P	(30,000.00)	≯	(38,745.50)	
Park DedicationFees	5400	4		-	(332.20)			3				0.00% 0.00%
Revenue	3.00	5	(54.50)	5	(379.76)	5	(54.50)	5	(38,800.00)	*	(38,745.50)	
YTD Comparison			127727		10000	\$	325.26	-	(30)0001007		(50,745.50)	0.1470
Expense												
Advertising Expense	6930	\$	-			\$		\$	-	\$	(4)	0.00%
ActiveNet Charges	6950			\$	36.00			\$	_	•		0.00%
Refunds	8111	5	-	\$				5	_			0.00%
Services and Supplies		\$		\$	36.00	5	-	5		s		0.00%
YTD Comparison						\$	(36.00)					
Capital										\$	_	
Capital	8400									\$	1,000,000.00	0.00%
Mel Vincent Park Restrooms	8460							\$	_	~		0.00%
PVAC Restroom & Shower	8469	\$	255.15	\$	-	\$	255.15	'		\$	(255.15)	
PV Fields Injector	8475			\$	-					~		0.00%
Capital		\$	255.15	\$		5	255.15	Š		\$	999.744.85	

	Date	Amount	Amount	Developer	Development	Amount Expended	Balance	Allocation
	Received		Earmarked		Case #			Date
	7/31/2014	\$615,709.00	\$720,600.00	AMLI Residential	Springville (RPD-173)	\$615,709.00	0	7/31/2019
	1/31/2015	\$2,250,489.70	\$2,250,489.70	Fairfield LLC		\$1,527,616.27	\$722,618.28	1/31/2020
	8/8/2016	\$2,649,209.00	0	Comstock/Elacora Mission	Oaks	\$189,887.74	\$2,459,321.26	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	0	Crestview		0	\$21,612.25	6/7/2023
	6/27/2018	\$-	0	Aldersgate Construction		\$146,682.55	0	REFUNDED
	3/6/2019	\$35,242.00	0	Habitat for Humanity		0	\$35,242.00	3/6/2024
	9/12/2019	\$-	0	Aldersgate Construction		\$92,200.46	0	REFUNDED
	11/21/2019	\$1,264,500.00	0	Shea Homes			\$1,264,500.00	11/21/2024
tal		\$7,311,114.95	\$3,600,589.70			\$2,802,255.84	\$4,747,486.97	

QUIMBY FUNDS SUMMARY REPORT

\$ \$ \$ ·	615,709.00 \$			Case #		•		Date
٠,٠	489 70 \$	720,600.00	AMLI Residential	Springville (RPD-173)	ν	615.709.00		7/31/2019
		2,250,489.70	Fairfield LLC		· 4/3-	1,527,871.42 \$	722,618.28	1/31/2020
8/8/16 \$ 2,649,	2,649,209.00 \$	1	Comstock/Elacora Mission Oaks		↔	189,887.74 \$	2,459,321.26	8/8/2021
⋄	474,353.00 \$	629,500.00	KB Homes**		s	230,159.82 \$	244,193.18	8/10/2021
s	21,612.25 \$	1	Crestview		Υ.	\$	21,612.25	6/7/2023
6/27/18 \$. .	1	Aldersgate Construction		Ş	146,682.55 \$	1	REFUNDED
3/6/19 \$ 35,	35,242.00 \$	•	Habitat for Humanity		φ.	\$	35,242.00	3/6/2024
9/12/19 \$	٠	1	Aldersgate Construction		⋄	\$ 92,200.46 \$		REFUNDED
11/21/19 \$ 1,264,	1,264,500.00 \$	-	Shea Homes			₩.	1,264,500.00	11/21/2024
Total \$ 7,311,114.95	114.95				Ŷ	2,802,510.99 \$ 4,747,486.97	4,747,486.97	

*Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes

^{**}Expenses for Valle Lindo above AMLI fee amount allocated here, full allocated amount yet to be spent

GL Code	Assigned	No.	8446	8445					8459		8469												8444	8460	8447											
	Allocation Date	7/31/2019						1/31/2020							8/8/2021							8/10/2021							5/0///							6/27/2023
spi	Committed Date		or on you	10/3/2018					11/7/2018							11/3/2016																				
Quimby Funds	Balance	615,709.00	586,123.38	46.946,177				2,250,489.70	1,746,367.92	1,334,739.05	722.618.28	722,618.28	722,618.28	722,618.28	2,649,209,00	2,459,321.26	2,459,321.26	2.459,321.26	2,459,321.26	2,459,321.26	2,459,321.26	474.353.00	441,984.70	275,730.92	244,193.18	244,193.18	244,193.18	244,193.18	2161275	21,612.25	21,612.25	21,612.25	21,612.25	21.612.25	21,612.25	(* (* (*
	Awarded	615,709.00	A 4	9 69			\$	2,250,489.70	"may" representative and published and published	69 6	A 64	69	69	8	2 649 209 00		69 6	9 69	649	649	\$	474,353.00 \$		69 6	o 40	9 69	69	S	21.612.25 \$	-	60 U	, v	69 (69	S	
1	Expended	8 62 203 00	264 574 44	221,548.94			615,709.00	63		411,628.87	012,120.77		18	1,527,871.42	5	189,887.74					189,887,74	\$	32,368.30	166,253.78	51,357.74			230,159.82	S	×		,			16	_ w w a
	Budgeted	46 600 00	42,600.00	\$ 250,000.00 \$	69 69 (_	s 720,600.00 s			\$ 1,100,000.00 \$		69	69	S 1,600,000,00 S		69	↔ 6	9 69	S	69	8 . 8		425,000.00	\$ 139,500.00 \$	00,000,00) 69 	69	\$ 629,500,00 \$		60 (50 60	· 50	69 (×	8	
Froject	Description	Nanou Buch Dionio Area(a)							t Cost	Freedom Baseball Fields- Contract Cost						PG Equipment Installation								Mel Vincent Park Restrooms											Name of the latest of the late	
	Location	Names, Bush	T							Freedom					1	Encanto						1		Mel Vincent												
1	No.	-	2	3			l	1	- 0	7 6	4	S		4		-	7 "	4	S				-	C1 m	4	5				- (7 6	4	2			
Developer		AMLI Public Hearing 7/5/2018	Public Hearing 7/5/2018	Public Hearing 7/5/2018			TOTALS	FAIRFIELD LLC	Public Hearing 11/7/2018	Public Hearing 7/3/19	A LOUIS AND A LOUI				ELACORA MISSION OAKS							KB HOMES	Public Hearing 7/5/2018	Public Hearing 7/5/2018 Public Hearing 7/5/2018	T HOME TICAL THE WOLLD				CRESTVIEW							ALDERSGATE CONSTRUCTION

Developer			Project		.h		Quimby Funds	spu	Allocation	GL Code
	No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Date	Assigned
	-									
				5				The second		
HABITAT FOR HUMANITY			STATE OF STREET, STREE			35 247 00	35 747 00		2/6/2013	
	-				54	ŀ				
	2				-		1			
	3						\$ 35,242.00			
	4				-		\$ 35,242.00			
	5						\$ 35,242.00			
					-		\$ 35,242.00			
							\$ 35,242.00			
SHEA HOMES						\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024	
	-				1		\$ 1,264,500.00			
	7						\$ 1,264,500.00			
	6						\$ 1,264,500.00			
	4				-		\$ 1,264,500.00			
	5				\$		\$ 1,264,500.00			
					-		\$ 1,264,500.00			
							\$ 1,264,500.00			
Grand Total				S 2.950.100.00 S	\$ 2.563,627.98	5 7.311.114.95	4,747,486.97			

MBS – Multi Bank Securities

MBS -	March 13	April 9	May 8	June 10	9 Ainf	August 12	Sept 12	Oct 9	Nov 12
US Treasury Type	2019	2019	2019	2019	2019	2019	2019	2019	2019
US 3 Month	2.388%	2.376%	2.399%	2.215%	2.148%	1.927%	1.870%	1.630%	1.540%
US 6 Month	2.445%	2.375%	2.388%	2.128%	2.065%	1.875%	1.840%	1.635%	1.532%
US 1 Year	2.435%	2.332%	2.295%	1.961%	1.932%	1.702%	1.755%	1.542%	1.515%
US 2 Year	2.463%	2.346%	2.297%	1.904%	1.886%	1.575%	1.720%	1.449%	1.652%
US 3 Year	2.433%	2.294%	2.264%	1.874%	1.835%	1.503%	1.685%	1.402%	1.679%
US 5 Year	2.522%	2.306%	2.287%	1.915%	1.857%	1.484%	1.645%	1.389%	1.723%
· · · · · · · · · · · · · · · · · · ·		September 1			The sale of the sa			THE REAL PROPERTY.	
	Dec 11 2019	Jan 15 2020	Feb 11 2020	March 10 2020	April 6 2020	May 12 2020	June 9 2020	July 8 2020	August 10 2020
US 3 Month	1.525%	1.527%	1.515%	.386%	.093%	.102%	.155%	.137%	%880.
US 6 Month	1.522%	1.525%	1.485%	.368%	.137%	.123%	.175%	.148%	.110%
US 1 Year	1.500%	1.490%	1.430%	.325%	.150%	.138%	.175%	.143%	.123%
US 2 Year	1.636%	1.558%	1.423%	.404%	.264%	.169%	.204%	.159%	.121%
US 3 Year	1.655%	1.707%	1.401%	.472%	.337%	.218%	.251%	.183%	.133%
US 5 Year	1.664%	1.783%	1.421%	.514%	.444%	.351%	.404%	.301%	.218%

Ventura County Pool

Investment Name	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019
Ventura County Pool	2.669%	2.655%	2.677%	2.686%	2.707%	2.639%	2.563%	2.497%	2.363%
Carried Marie Control		· · · · · · · · · · · · · · · · · · ·	一大年 五 五 五 五 五 五 五 五 五 五 五 五 五 五 五 五 五 五 五		The second	Supplied Sup	大学 一大学 一大学		
	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
Ventura	2.259%	2.089%	2.02%	1.995%	1.887%	1.796%	1.604%	1.451%	1.293%
County Pool									

Rates are determined at the end of the month

Local Agency Investment Fund (LAIF)

Investment Name	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019
Local Agency Investment Fund (LAIF)	2.392%	2.436%	2.445%	2.449%	2.428%	2.379%	2.341%	2.280%	2.190%
	The US OF S		Salar			TO SERVICE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLU	发生		THE REAL PROPERTY.
	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
Local Agency Investment Fund (LAIF)	2.150%	2.043%	1.967%	1.912%	1.787%	1.648%	1.363%	1.217%	.920%

Cal Trust

Investment Name	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019
Cal Trust	2.29%	2.30%	2.32%	2.29%	2.27%	2.26%	2.03%	2.00%	1.77%
			No. of the last of	があるというできる	が見るのは			STATE OF STREET	THE PERSON NAMED IN
	0.	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
Cal Trust	1.56%	1.52%	1.50%	1.50%	%62'	.27%	.15%	.10%	%20.

June 30, 2020 Investment Summary

Pleasant Valley Recreation & Park District FY 19-20 Investments Summary 30-Jun-20

	Purchase Date	Maturity Date	Purchase Price	Purchase Price		Market Price	Accrued	Est. Annual Income	Est. Yield	Cur. Market Value	Int. Received Since Inception
MBS Investments: Goldman Sachs Bk USA New York CTF Dep A Everbank Jacksonville Fla	2/10/2016 2/12/2016	2/10/2021 2/12/2021	200,000.00	200,000.00		101,2100	1,506.58	3,400,00	1.92%	201,944,00	15,610.69 13,609.31
MBS Investments Total			400,000.00	400,000.00				7,300.00		404,364.00	29,220.00
MBS Interest Summary	FYIS-16 Interest	FV16-17 Interest	FY17-18 Interest	FV18-19 Interest	QI	2019 Q2 Interest	2019-2020 Q3	04 Interest		2019-2020 YTD Interest	Int. Revelved Since Inception
YTD Dividends and Interest	1,340.13	11,362.53	11,342.53	11,342.53	4,638.94	997.86	4,366.68			10,003.48	45,391.20
					Of	Q2 Interest	Q3 Interest	O4 Interest	Current Qtr. Interest Rate	2019-2020 YTD Interest Earned	Ending Cash Balance Per GL
LAIF:					\$ 16,747.77	· •	\$ 14,264.83	· ·		\$ 31,012.60	2,502,111.78
Ventura County Pool & CALTRUST County Pool Restricted -0.241 CALTRUST & County Unrestricted - 0.240					\$ 15,292.89 \$ 8,076.65	\$ 28,189.24 \$ 3,051.05	\$ 24,827.27 \$ 6,060.15	\$ 970.91		\$ 68,309.40 \$ 18,158.76	4,544,069,90 1,461,252.17
Pacific Western Bank Accounts 457 Pension Assessment District Capital Contingency Debt Service Quimby					\$ 50.47 \$ 458.48 \$ 73.84 \$ 208.29 \$ 240.86 \$ 166.33	\$ 49.59 \$ 125.55 \$ 74.16 \$ 27.60 \$ 123.37 \$ 262.48	\$ 37.06 \$ 440.73 \$ 65.68 \$ 22.64 \$ 179.59 \$ 223.13	\$ 6.06 \$ 87.32 \$ 10.72 \$ 3.73 \$ 12.56 \$ 27.08		\$ 143.18 \$ 1,112.08 \$ 224.40 \$ 262.26 \$ 556.38 \$ 679.02	60,353.49 919,641.72 42,369.20 76,203.42 126,729.66 139,547.25
Total Invested Balance Including MBS											10,276,642.59
Interest Earnings Summary					QI Interest	Q2 Interest	Q3 Interest	O4 Interest		2019-2020 VTD Interest Earned	
Total Dividends and Interest					45,954.52	32,900.90	\$ 50,487.76	\$ 1,118.38		\$ 130,461.56	

Items

STAFF REPORT/AGENDA REPORT

TO:

FINANCE COMMITTEE

FROM:

MARY OTTEN, GENERAL MANAGER

By: Leonore Young, Administrative Services Manager

DATE:

August 19, 2020

SUBJECT:

CONSIDERATION AND DIRECTION OF DISTRICT

RESERVE POLICY

SUMMARY

As a best practice policies and procedures should be reviewed every three to five years. On April 1, 2015, the Board of Directors last adopted a revised Reserve Policy. Regularly reviewing policies will keep the District up to date with industry best practices. This policy is a living document that will grow and adapt with the District needs and changes. While the core elements of the policy remain the same, the details will reflect changes due to the economic situation and the continued goal for ensured financial stability.

BACKGROUND

On April 1, 2015 staff presented to the Finance Committee a revised Reserve Policy. This policy shows the District is committed to managing the finances in a prudent and responsible method through the adherence to management disciplines to ensure fiscal stability. This stability is demonstrated, in part, through the District's maintenance of a structurally balanced budget in which ongoing expenditures are supported by ongoing revenues. Financial reserves are the District's savings which help to provide adequate funding to meet the District's short-term and long-term goals.

In support of this discipline, the District must also plan for and be prepared to mitigate fluctuations in demand for services as well as changes in revenues influenced by the economy and budgetary decisions made by the District. The District must also be prepared for unforeseen events or economic uncertainties that could result in additional expenditure requirements or loss of revenue by establishing and maintaining prudent levels of reserves.

ANALYSIS

The attached Policy for Financial Reserves (Reserve Policy) is intended to provide clear, concise reasons and guidance for the accumulation and management of the District's reserve funds. This policy will maintain reserve balances in the General Fund to support fiscal health and stability as follows:

Reserve	Prior Annual	Proposed Annual	Prior Maximum	Proposed Maximum
Vehicle	\$10,000	\$15,000	\$65,000	\$80,000
Computer Hardware	\$5,000	\$8,000	\$40,000	\$40,000 (No Change)
Dry Period	Amount to	Amount to	5% Annual	5% Annual
	Maintain 5% of	Maintain 5% of	Operations Budget	Operations Budget
	Annual	Annual		(No Change)
	Operations	Operations		,
	Budget	Budget		
		(No Change)		
Capital Improvement	\$150,000	\$75,000	\$500,000	\$500,000 (No Change)
Repair/Operations	Maximum of	Maximum of	3 Months of	3 Months of
Administrative	\$500,000	\$500,000	Operational Expense	Operational Expense
Operations	Annually	Annually	-	(No Change)
		(No Change)		/

The Vehicle Fleet Reserve maximum has been increased to keep up with the cost of inflation for vehicles and to also prepare the District's funds in the event a purchase of large equipment is needed to maintain the District's properties.

Computer Hardware Reserve annual contribution has been increased to help the District reach the maximum goal of \$40,000 in a timelier manner. The computer system is very important to the District's operations and by increasing the annual contribution it would expedite the process of reaching the maximum to ensure the District has the funds available in the event a server crashed or the District experienced costly computer problems.

The Dry Period Reserve has no changes as the requirement is to maintain 5% of the District's annual operating budget. The District has reached year to date \$361,000. To have the 5% set aside for the fiscal year 2020-2021 budget the District would need \$376,367. Though no funds were placed into the reserve bucket this fiscal year, staff will continue to re-visit that line item in the hopes of reaching and maintain the 5% maximum.

The PVRPD Capital Improvement Reserve was established to set aside funds in the event a CIP (capital improvement project) event/emergency occurred and there were no budgeted funds available to manage the event/emergency.

Repair/Operations & Administrative Operations Reserve had no changes in the annual contribution or the maximum contribution.

The proposed policy identifies reserve and contingency accounts and establishes funding levels that should be maintained. This will ensure that future staff and Boards will have the parameters for the budget process. The policy will comply with certain government codes and will enhance the District's credit rating.

FISCAL IMPACT

There is no fiscal impact associated with this action.

STAFF RECOMMENDATION

It is recommended the Finance Committee review and provide direction for the Reserve Policy. If no changes are made, it is recommended the Committee finalize the policy and approve its introduction to the full Board for consideration at the September 2, 2020 board meeting.

ATTACHMENT

- 1) Reserve Policy Redline (3 Pages)
- 2) Reserve Policy Clean (3 pages)



RESERVE POLICY

Board approved April 1, 2015 September 2, 2020

The Pleasant Valley Recreation and Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the PVRPD Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Fund replacement and major repairs for the District's vehicle fleet.
- Fund regular replacement of computer hardware and software for District employees.
- Fund "dry period" to assure funds are available for expenditures incurred from April to December
- Fund capital improvements of District's facilities.
- Maintain minimal operational sustainability in periods of economic uncertainty.

POLICY

Use of District's Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the PVRPD Board of Directors.

• VEHICLE FLEET RESERVE

Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate up to \$1015,000 annually. The maximum amount of Vehicle Fleet Reserves will be \$657580,000. When the annual accumulation would increase the reserve beyond \$657580,000 only the amount required to reach the maximum will be reserved.

COMPUTER FLEETCOMPUTER HARDWARE RESERVE

Computer FleetComputer Hardware Reserves will accumulate from existing unrestricted funds at a rate up to \$8,000 5,000 annually. The maximum amount of Computer FleetComputer Hardware Reserves will be \$40,000. When the annual accumulation would increase the Reserve beyond \$40,000 only the amount required to reach the maximum will be reserved.

DESIGNATED PROJECT/SPECIAL USE RESERVE

Designated Project/Special Use Reserves will accumulate from existing unrestricted funds at a rate up to \$10,000 annually. The maximum amount of Designated Project/Special Reserve will be \$50,000. When the annual accumulation would increase the Reserve beyond \$50,000 only the amount required to reach the maximum will be reserved.

DRY PERIOD RESERVE

Dry Period Reserves are funds that would be set aside for the period of April through December when a minimum or no property tax is received from the County of Ventura. During this time time the District sees a drop in revenue while the costs of expenditures outpace the revenue during this period of timeperiod. The Dry Period Reserve will have up to a minimum of 5% of the annual operating budget set aside to be used during the months of November and December when the District needs these funds to meet accounts payables and payroll obligations. The maximum amount the Dry Period Reserves will need to cover the November December time frame is 5%. A Dry Period Reserve amount will be designated each budget workshop (budget permitting) to ensure the funding in the reserve can sustain the District's operating expenses for the months of November and December.



RESERVE POLICY

Board approved April 1, 2015 September 2, 2020

• PVRPD CAPITAL IMPROVEMENTS RESERVE

Designated Capital Improvement Fund Reserves is set up to cover non-budgeted capital improvement items and may be used to cover emergency major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system improvements and parking lot improvements, etc.). The minimum amount of Capital Improvement Reserves will be at a rate up to should be a minimum of \$150500,000. This reserve fund will not have a yearly accumulation of \$75,000 with a maximum of \$500,000 balance. Upon approval of the 2015 2020 Reserve Policy an amount equal to \$150,000 will be deposited into the PVRPD Capital Improvement Reserve Fund. This reserve fund should be maintained at a level no less than \$150,000 annually and will be replenished at the adoption of each annual budget.

PVRPD REPAIR/OPERATIONS & ADMINISTRATIVE OPERATIONS RESERVE

District and Administrative Operations Reserve will accumulate from existing unrestricted funds at a maximum rate_up to up to of \$500,000 annually. The minimum amount of District & Administrative Operations Reserve will be based on the total operations expense stated in the current fiscal year budget which equates to 3 months of Operational Expenses. Only the amount required to reach the minimum will be reserved.

TOTAL ALL RESERVE FUNDS

The total amount of Reserves designated annually for the Vehicle Fleet, Computer Fleet Computer Hardware, Designated Project/Special Use Reserve, Capital Improvement Reserve and PVRPD Repair/Operations & Administrative Operation Reserve is up to \$675,0001,613,000 annually. The amount set aside for Dry Period Reserves is 5% of the annual operating budget. The cumulative accrual cap of \$2,661,0002,877,597 is for all reserve funds including the Dry Period Reserve.

USING RESERVE FUNDS

Vehicle Fleet Reserve

Vehicle Fleet Reserves will be used exclusively for the <u>non-budgeted</u> purchase <u>of vehicles</u> to support District operations, or to make major repairs to existing vehicles.

- <u>Computer FleetComputer Hardware Reserve</u>
 <u>Computer FleetComputer Hardware Reserves</u> will be used to purchase <u>non-budgeted</u> computer hardware and software in support of District operations, with the intent of maintaining a modern computer fleet for employees.
- Designated Project/Special Use Reserve
 Projects, programs or special uses will be identified by the District Manager and/or the Board of
 Directors and approved by the Board. Uses must further the mission of PVRPD and will be evaluated for
 designation according to value to communities and/or the District.
- Dry Period Reserve



RESERVE POLICY

Board approved April 1, 2015 September 2, 2020

Funds that are designated to cover the operational costs during the "dry period" between the receipt of property taxes in April and the receipt of the property taxes in December, when expenditures typically far outpace revenues. These funds will be used at the discretion of the Administrative Services Manager and/or General Manager

Capital Improvement Reserve

Capital Improvements Reserves shall be limited to <u>non-budgeted and/or emergency</u> costs related to making changes to improve capital assets, increase their useful life, or add to the value of these assets-

- <u>District Operations/Repair & Administrative Operations Reserve</u>

 Operational Reserves shall be accrued to ensure 3 months of minimal District and administrative functions at a <u>maximum</u> <u>rate</u> up to \$500,000 annually. Reserve funds shall be utilized to support:
 - O Administrative operational functions, including minimal staffing levels and administrative/office expenses:
 - o District operations; operations.
 - O District repairs (distinguished from Capital Improvements and which may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).

MONITORING RESERVE LEVELS

The General Manager, in collaboration with the District's Administrative Services Manager shall perform a reserve status analysis annually, to be provided to the Board of Directors' annual approval of Budget and Reserve Funds. Using this reserve policy model, the minimum amount the District will be setting aside based on the fiscal year $\frac{2014-20152020-2021}{20152020-2021}$ budget is .33% of the total operational budget.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- When a major change in conditions threatens the reserve levels established within this policy, or calls into question the effectiveness of the policy;
- Upon General Manager and/or Board request



RESERVE POLICY Board approved September 2, 2020

The Pleasant Valley Recreation and Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the PVRPD Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Fund replacement and major repairs for the District's vehicle fleet.
- Fund regular replacement of computer hardware and software for District employees.
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- Fund capital improvements of District's facilities.
- Maintain minimal operational sustainability in periods of economic uncertainty.

POLICY

Use of District's Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the PVRPD Board of Directors.

VEHICLE FLEET RESERVE

Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate up to \$15,000 annually. The maximum amount of Vehicle Fleet Reserves will be \$80,000. When the annual accumulation would increase the reserve beyond \$80,000 only the amount required to reach the maximum will be reserved.

COMPUTER HARDWARE RESERVE

Computer Hardware Reserves will accumulate from existing unrestricted funds at a rate up to \$8,000 annually. The maximum amount of Computer Hardware Reserves will be \$40,000. When the annual accumulation would increase the Reserve beyond \$40,000 only the amount required to reach the maximum will be reserved.

DRY PERIOD RESERVE

Dry Period Reserves are funds that would be set aside for the period of April through December when a minimum or no property tax is received from the County of Ventura. During this time the District sees a drop in revenue while the costs of expenditures outpace the revenue during this period. The Dry Period Reserve will have up to a minimum of 5% of the annual operating budget set aside to be used during the months of November and December when the District needs these funds to meet accounts payables and payroll obligations. A Dry Period Reserve amount will be designated each budget workshop (budget permitting) to ensure the funding in the reserve can sustain the District's operating expenses for the months of November and December.

PVRPD CAPITAL IMPROVEMENTS RESERVE

Capital Improvement Fund Reserve is set up to cover non-budgeted capital improvement items and may be used to cover emergency major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system



RESERVE POLICY

Board approved September 2, 2020

improvements and parking lot improvements, etc.). The minimum amount of Capital Improvement Reserves should be a minimum of \$500,000. This reserve fund will have a yearly accumulation of \$75,000 with a maximum of \$500,000 balance.

PVRPD REPAIR/OPERATIONS & ADMINISTRATIVE OPERATIONS RESERVE

District and Administrative Operations Reserve will accumulate from existing unrestricted funds at a maximum up to \$500,000 annually. The minimum amount of District & Administrative Operations Reserve will be based on the total operations expense stated in the current fiscal year budget which equates to 3 months of Operational Expenses.

TOTAL ALL RESERVE FUNDS

The total amount of Reserves designated annually for the Vehicle Fleet, Computer Hardware, Capital Improvement Reserve and PVRPD Repair/Operations & Administrative Operation Reserve is up to \$1,613,000 annually. The amount set aside for Dry Period Reserves is 5% of the annual operating budget. The cumulative accrual cap of \$2,877,597 is for all reserve funds including the Dry Period Reserve.

USING RESERVE FUNDS

Vehicle Fleet Reserve

Vehicle Fleet Reserves will be used exclusively for the non-budgeted purchase of vehicles to support District operations, or to make major repairs to existing vehicles.

Computer Hardware Reserve

Computer Hardware Reserves will be used to purchase non-budgeted computer hardware and software in support of District operations, with the intent of maintaining a modern computer fleet for employees.

Dry Period Reserve

Funds that are designated to cover the operational costs during the "dry period" between the receipt of property taxes in April and the receipt of the property taxes in December, when expenditures typically far outpace revenues. These funds will be used at the discretion of the Administrative Services Manager and/or General Manager

• Capital Improvement Reserve

Capital Improvements Reserves shall be limited to non-budgeted and/or emergency costs related to making changes to improve capital assets, increase their useful life, or add to the value of these assets

• <u>District Operations/Repair & Administrative Operations Reserve</u>

Operational Reserves shall be accrued to ensure 3 months of minimal District and administrative functions at a maximum up to \$500,000 annually. Reserve funds shall be utilized to support:



RESERVE POLICY

Board approved September 2, 2020

- O Administrative operational functions, including minimal staffing levels and administrative/office expenses:
- o District operations.
- O District repairs (distinguished from Capital Improvements which may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).

MONITORING RESERVE LEVELS

The General Manager, in collaboration with the District's Administrative Services Manager shall perform a reserve status analysis annually, to be provided to the Board of Directors' annual approval of Budget and Reserve Funds. Using this reserve policy model, the minimum amount the District will be setting aside based on the fiscal year 2020-2021 budget is .33% of the total operational budget.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- When a major change in conditions threatens the reserve levels established within this policy, or calls into question the effectiveness of the policy;
- Upon General Manager and/or Board request

PLEASANT VALLEY RECREATION AND PARK DISTRICT FINANCE COMMITTEE / AGENDA REPORT

TO: FINANCE COMMITTEE

FROM: MARY OTTEN, GENERAL MANAGER

By: Eric L. Storrie, Recreation Services Manager

DATE: August 19, 2020

SUBJECT: COMMUNITY SERVICE ORGANIZATION FEE

STRUCTURE DISCUSSION AND GUIDANCE

SUMMARY

The Pleasant Valley Recreation & Park District ("District") encourages the use of facilities and parks by Community Service Organizations ("CSO"), residents, resident organizations, and out-of-District residents and is authorized to charge fees for these services.

The District's expenses to maintain and operate fields and facilities continues to increase. For example, the maintenance agreement for Pleasant Valley Fields alone has increased by 17.31% from \$244,974 to \$287,400 between FY18-19 and FY19-20. Staff are working on a Sports Field Expense Analysis which will be incorporated into future drafts of this report. Community Service Organization contributions have not adjusted with these increased expenses.

Due to the outdated annual agreements, changes in Ordinance 8, and direction from the Board, staff was tasked with updating these agreements, to include analyzing the method by which Community Service Organizations contribute or pay for services, fields, and/or facilities.

Staff seek guidance and direction related to methodologies developed for analyzing a fair and sustainable solution to Community Service Organization fees.

It is important to note that a Tournament Policy is being reviewed in the Policy Committee and a Cost Recovery Policy, and Fee Schedule Update are being reviewed in Finance Committee.

BACKGROUND

In 2008, the Board of Directors approved a one-year boilerplate agreement between the Pleasant Valley Recreation & Park District ("District") and eight (8) CSOs:

American Youth Soccer Organization Region 68 ("AYSO")

Eagles Soccer Club ("Eagles")

Camarillo Pony Baseball Association ("CPBA")

Camarillo Girls Softball Association ("CGSA")

Camarillo Cougars Football ("Cougars")

Camarillo Youth Basketball Association ("CYBA")

Pleasant Valley Swim Team ("PVST")

Camarillo Cosmos Track Club ("Cosmos")

Although the PVST has never had formal paperwork as a Community Service Organization, the District has provided the same benefits and required them to provide annual updates and presentations.

The District views these CSOs as a vital partner as they provide a service the District may not be able to provide at the same levels of service. Benefits of being a CSO is priority in requesting fields and facilities and reduced rental rates.

Community Service Organization Annual Financial Payments

Each year, the District's CSOs contribute financially as part of their agreements. The amount has not changed significantly since 2010 and provide the CSO with field and facility space for practices, games, tournaments, camps, clinics, and at times, meeting space(s).

Community Service	5-Year Average Annual
Organization	Financial Payment
AYSO	\$43,000.00
Eagles	\$30,000.00
CPBA	\$ -
CGSA	\$ 2,000.00
Cougars	\$ -
CYBA	\$ -
PVST	\$ -
Cosmos	\$ -

The CPBA provides in-kind maintenance estimated at \$70,000.00. PVST paid \$8,969 in hourly fees in FY18-19, which includes staffing expenses. The CYBA utilizes Pleasant Valley School District ("PVSD") facilities as allowed in the Joint-Use Agreement between the District and PVSD; they also pay the associated fees for use (estimated at \$8,500.00 per year). The Cosmos do not use District fields or facilities.

The annual contribution does not include Sports Park (Pleasant Valley Fields, Freedom Park, Mission Oaks Park, Bob Kildee Community Park) lights, which is an additional CSO expense.

Since 2008, the District has expanded sports facilities to include Pleasant Valley Fields (2010) and the renovation at Freedom Park (2013). With the addition of Pleasant Valley Fields, the District also developed a Concession Agreement that was signed by the Eagles Soccer Club in 2010. Over the years additional agreements/rules have been developed and discussed with each Organization but have not been included in the Community Service Organization agreement.

The annual expense to operate and maintain sports fields and facilities have risen over the past 10 years. The maintenance agreement for Pleasant Valley Fields has increased by 17.31% from \$244,974 to \$287,400 between FY18-19 and FY19-20. Community Service Organization contributions have not adjusted with these increased expenses.

Due to the outdated annual agreements, changes in Ordinance 8, upcoming Fee Schedule projects, and direction from the Board, staff was tasked with updating these agreements, to include analyzing the method by which Community Service Organizations contribute or pay for services, fields, and/or facilities.

Policy Committee met in November 2017, February 2018, April 2018, June 2018, twice in August 2018, September 2018, and October 2018 with the direction for staff to develop and analyze multiple methods in finding equitable solutions to address financial contributions from each Community Service Organizations for use of District facilities. As the District began to analyze and evaluate the overall Fee Schedule, this project was restarted by the Finance Committee in February 2020.

The Committee met on April 15, 2020 and reviewed Methods A-B-C-D with direction to remove Method D and continue exploring Method A-B-C and a phased implementation schedule. The Committee met again on May 20, 2020 with the direction to remove District-developed youth sports leagues from analysis.

ANALYSIS

As with any project of this size and scope, methodical approaches were developed to best analyze, interpret, and present the data. This data was collected from reservation reports generated and compiled through the District's recreation management software, ActiveNet, and includes fiscal years 14-15 through 18-19 in order to analyze the average facility hours used by each CSO.

Additionally, staff compiled financial records and annual financial reports ("Annual Updates") provided by the CSOs to understand average revenue generated by the CSO. Staff have records have financial payments received from the CSOs.

Community Service Organization Sports Park Hours

This analysis only includes hours requested and/or used at the Sports Parks/ Facilities (Pleasant Valley Fields, Freedom Park, Mission Oaks Park, Bob Kildee Community Park, Pleasant Valley Aquatic Center, Monte Vista Gym).

Community Service	Average Annual Sports	Equatable Hourly
Organization	Facility Hours	Rate (Payment / Hours)
AYSO	4,682.00	\$ 9.19
Eagles	2,433.00	\$12.33
CPBA	12,740.40	\$ -
CGSA	3,244.40	\$.62
Cougars	588.40	\$ -
CYBA	284.20	\$ -
PVST	254.50	\$50.18
Cosmos	0.00	\$ -

Current Method

No formula exists as each CSO has an individual agreement.

This method is carte blanche for the CSO regarding number of hours used but has no basis for addressing continued and increasing expenses the District has in relation to maintenance and operation ("M&O") of the sports facilities.

It is important to note the PVST is the only CSO that pays an hourly rate based on hours requested. As use of Lifeguards are required, they also pay for staffing expenses.

As the Camarillo Cosmos Track Club do not utilize District fields or facilities, their estimated/projected expenses across all Methods would be zero (\$0.00). Information in the attachments have been hidden to save paper and ink.

Method A1, A2, A3, A4

Formula: Hours Requested x Fee Schedule Rate = Payment

This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (A1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

Method Examples

1. "CSO A" requests 1000 hours of field time for the season. The rate is \$20.00. This example is explained using **Method A1**.

 $1000 \times \$20.00 = \$20,000.00$

2. "CSO D" requests 1873 hours of facility time for the season. The rate is \$7.50. This example is explained using **Method A3**.

 $1873 \times \$7.50 = \$14,047.50$

This is a preferred method by District staff as it is a standard formula and provides the CSO more control of their expenses by budgeting and requesting exactly what they'll need. The added benefit to this method is in times like this (specifically COVID-19), the Organizations have no expense as they are not utilizing any facility hours. Additionally, this method allows for cost-savings during rain closures.

This method most closely reflects current processes for renting of fields and facilities by resident organizations, residents, and non-residents alike, but provide a discounted rate to the CSOs.

Methods A2, A3, and A4 will require a change to the Fee Schedule. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
A1	\$20.00	\$460,158.40	\$372,387.12
A2	\$10.00	\$242,269.00	\$154,497.72
A3	\$7.50	\$181,701.75	\$93,930.47
A4	\$5.00	\$121,134.50	\$33,363.22

Pros

- Standardized process across all CSOs
- Ability to project annual hours requested based on historical data
- Ability to project annual revenue based on historical data

Cons

- Staff are working toward identifying potential cons to this method

Method B1, B2, B3, B4

Primary Season Hours x % Fee Schedule Rate = Payment Formula 1:

Formula 2: Select/Secondary Season Hours x % Fee Schedule Rate = Payment Formula 3:

Tournaments/Camps/Clinic/Other Hours x % Fee Schedule Rate =

Payment

This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (B1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

This method was developed with the understanding that the CSOs fill a role the District would traditionally have (producing youth sports). As this is part of our primary mission, there would be a significant rate discount for providing the "primary season" (traditionally the only season a sports organization would have). Additional season and tournaments/camps/clinics create additional wear and tear on the fields and facilities of which the District currently receives no additional financial considerations.

Method Example

1. "CSO B" requests 875 hours for the primary season; 450 hours for the secondary season; and 220 hours for tournaments and camps. This example is explained using Method B1.

875 hours x \$20.00 x 25% (Primary Season Hours) = \$4,375.00 450 hours x \$20.00 x 50% (Secondary Season Hours) = \$4,500.00 x 100% (Tournaments/Camps/Clinic Hours) = \$4,400.00 220 hours x \$20.00

> Total Hours Requested: 1,545 Total Annual CSO Expense: \$13,275.00

Equatable Hourly Rate: \$8.59

2. "CSO D" requests 600 hours for the primary season; 600 hours for the secondary season; and 600 hours for tournaments and camps. This example is explained using Method B2.

600 hours x \$10.00 x 25% (Primary Season Hours) = \$1,500.00 600 hours x \$10.00 x 50% (Secondary Season Hours) = \$3,000.00 x 100% (Tournaments/Camps/Clinic Hours) = \$6,000.00 600 hours x \$10.00

Total Hours Requested: 1,800 Total Annual CSO Expense: \$10,500.00

Equatable Hourly Rate: \$5.83

This is a preferred method by District staff as it is a standard formula based on the request type and provides the CSO more control of their expenses by budgeting and requesting exactly what they'll need. The added benefit to this method is in times like this (specifically COVID-19), the Organizations have no expense as they are not utilizing any facility hours.

Methods B2, B3, and B4 will require a change to the Fee Schedule. If B1 were an option, the payment percentage can be addressed in the annual agreements. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
B1	\$20.00	\$226,650.82	\$138,834.55
B2	\$10.00	\$117,898.50	\$ 30,127.22
B3	\$7.50	\$88,423.87	\$ 652.60
B4	\$5.00	\$58,949.25	(\$28,822.03)

^{*}the above summary does not break out revenue by program type, only overall revenue from this method. Specific details can be found in the attachments.

Pros

- Standardized process across all CSOs
- Ability to project annual hours requested based on historical data
- Ability to project annual revenue based on historical data

Cons

- Staff are working toward identifying potential cons to this method

Method C1, C2, C3, C4

Formula: Percentage of CSO Gross Annual Revenue = Payment

This method uses the average annual Form 990 CSO revenue and multiplies it by a set percentage. The percentages presented are arbitrary and have no basis on hours requested and/or used and potentially impacts the CSOs and their want/ability to generate revenue to operate.

After legal review, it has been determined this method would constitute a tax and would therefore not be a viable method. This method was removed at the April 15, 2020 Finance Committee meeting.

Method D1, D2, D3, D4

Formula: Percentage of District Expenses, Per Field/ Facility Used = Payment

This method uses the average annual maintenance and operation ("M&O") expense the District has for each of the Sports Facilities and assigns a set percentage as a fee. The percentages presented are arbitrary and have no basis on hours requested and/or used, other facility users, and potentially impacts the CSOs and their want/ability to generate revenue to operate. Additionally, consideration and discussion as to what expenses are to be included (CIP, debt service, staffing expense) is required.

This method was removed at the April 15, 2020 Finance Committee meeting.

Method E1, E2, E3, E4

Formula 1: Primary Season Hours x % Fee Schedule Rate = Payment

Formula 2: Select/Secondary Season Hours x % Fee Schedule Rate = Payment Formula 3: Tournaments/Camps/Clinic/Other Hours x % Fee Schedule Rate =

Payment

Finance Committee requested additional percentages for evaluation at the May 20, 2020 meeting.

This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (E1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

This method uses 33%, 66% and 200% for the primary, secondary, and tournament/other, respectively.

This method was developed with the understanding that the CSOs fill a role the District would traditionally have (producing youth sports). As this is part of our primary mission, there would be a significant rate discount for providing the "primary season" (traditionally the only season a sports organization would have). Additional season and tournaments/camps/clinics create additional wear and tear on the fields and facilities of which the District currently receives no additional financial considerations.

Method Example

3. "CSO B" requests 875 hours for the primary season; 450 hours for the secondary season; and 220 hours for tournaments and camps. This example is explained using **Method E1**.

```
875 hours
           x $20.00
                       x 33% (Primary Season Hours)
                                                                 = $5,775.00
450 hours
           x $20.00
                       x 66% (Secondary Season Hours)
                                                                 = $5,940.00
                       x 200% (Tournaments/Camps/Clinic Hours) = $8,800.00
220 hours
           x $20.00
                   Total Hours Requested:
                                             1,545
                   Total Annual CSO Expense: $20,515.00
                   Equatable Hourly Rate:
                                             $13.28
```

4. "CSO D" requests 600 hours for the primary season; 600 hours for the secondary season; and 600 hours for tournaments and camps. This example is explained using **Method E2**.

```
600 hours
           x $10.00
                       x 33% (Primary Season Hours)
                                                                 = $1,980.00
600 hours
           x $10.00
                       x 66% (Secondary Season Hours)
                                                                 = $3,960.00
600 hours
           x $10.00
                        x 200% (Tournaments/Camps/Clinic Hours) = $12,000.00
                   Total Hours Requested:
                                             1.800
                   Total Annual CSO Expense: $17,940.00
                   Equatable Hourly Rate:
                                             $9.67
```

Methods E2, E3, and E4 will require a change to the Fee Schedule. If E1 were an option, the payment percentage can be addressed in the annual agreements. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
E1	\$20.00	\$374,612.83	\$286,841.55
E2	\$10.00	\$193,738.10	\$105,966.83
E3	\$7.50	\$145,303.58	\$ 57,532.30
E4	\$5.00	\$ 96,869.05	\$ 9.097.77

^{*}the above summary does not break out revenue by program type, only overall revenue from this method. Specific details can be found in the attachments.

Method F1, F2, F3, F4

Formula 1: Primary Season Hours x % Fee Schedule Rate = Payment

Formula 2: Select/Secondary Season Hours x % Fee Schedule Rate = Payment Formula 3: Tournaments/Camps/Clinic/Other Hours x % Fee Schedule Rate =

Payment

Finance Committee requested additional percentages for evaluation at the May 20, 2020 meeting. This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (F1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

This method uses 33%, 66% and 100% for the primary, secondary, and tournament/other, respectively.

This method was developed with the understanding that the CSOs fill a role the District would traditionally have (producing youth sports). As this is part of our primary mission, there would be a significant rate discount for providing the "primary season" (traditionally the only season a sports organization would have). Additional season and tournaments/camps/clinics create additional wear and tear on the fields and facilities of which the District currently receives no additional financial considerations.

Method Example

5. "CSO B" requests 875 hours for the primary season; 450 hours for the secondary season; and 220 hours for tournaments and camps. This example is explained using **Method F1**.

875 hours x \$20.00 x 33% (Primary Season Hours) = \$5.775.00

875 hours x \$20.00 x 33% (Primary Season Hours) = \$5,775.00 450 hours x \$20.00 x 66% (Secondary Season Hours) = \$5,940.00

220 hours x \$20.00 x $\frac{100\%}{}$ (Tournaments/Camps/Clinic Hours) = \$4,400.00

Total Hours Requested: 1,545
Total Annual CSO Expense: \$16,115.00
Equatable Hourly Rate: \$10.43

6. "CSO D" requests 600 hours for the primary season; 600 hours for the secondary season; and 600 hours for tournaments and camps. This example is explained using **Method F2**.

600 hours x \$10.00 x 33% (Primary Season Hours) = \$1,980.00 600 hours x \$10.00 x 66% (Secondary Season Hours) = \$3,960.00 600 hours x \$10.00 x 100% (Tournaments/Camps/Clinic Hours) = \$6,000.00

Total Hours Requested: 1,800
Total Annual CSO Expense: \$11,940.00
Equatable Hourly Rate: \$6.63

Methods F2, F3, and F4 will require a change to the Fee Schedule. If F1 were an option, the payment percentage can be addressed in the annual agreements. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
F1	\$20.00	\$263,593.50	\$175,822.23
F2	\$10.00	\$137,690.92	\$ 49,919.64
F3	\$7.50	\$103,268.19	\$ 15,496.91
F4	\$5.00	\$ 68,845.46	(\$18,925.82)

*the above summary does not break out revenue by program type, only overall revenue from this method. Specific details can be found in the attachments.

Method G1, G2, G3, G4

Formula 1: Primary Season Hours x % Fee Schedule Rate = Payment

Formula 2: Select/Secondary Season Hours x % Fee Schedule Rate = Payment Formula 3: Tournaments/Camps/Clinic/Other Hours x % Fee Schedule Rate =

Payment

Finance Committee requested additional percentages for evaluation at the May 20, 2020 meeting. This method uses the average annual sports facility hours by each CSO and multiplies it by the approved Fee Schedule rate (F1 in gray) and with proposed Fee Schedule options. It is important to note the current Fee Schedule rate has never been paid due to existing processes and outdated agreement.

This method uses 0%, 75% and 150% for the primary, secondary, and tournament/other, respectively.

This method was developed with the understanding that the CSOs fill a role the District would traditionally have (producing youth sports). As this is part of our primary mission, there would be a significant rate discount for providing the "primary season" (traditionally the only season a sports organization would have). Additional season and tournaments/camps/clinics create additional wear and tear on the fields and facilities of which the District currently receives no additional financial considerations.

Method Example

7. "CSO B" requests 875 hours for the primary season; 450 hours for the secondary season; and 220 hours for tournaments and camps. This example is explained using **Method G1**.

875 hours x \$20.00 x 0% (Primary Season Hours) = \$ 0.00 450 hours x \$20.00 x 75% (Secondary Season Hours) = \$6.750.00

450 hours x \$20.00 x $\frac{75\%}{}$ (Secondary Season Hours) = \$6,750.00

220 hours x \$20.00 x 150% (Tournaments/Camps/Clinic Hours) = \$6,600.00

Total Hours Requested: 1,545
Total Annual CSO Expense: \$13,350.00

Equatable Hourly Rate: \$8.64

8. "CSO D" requests 600 hours for the primary season; 600 hours for the secondary season; and 600 hours for tournaments and camps. This example is explained using **Method G2**.

600 hours x \$10.00 x $\frac{0\%}{0}$ (Primary Season Hours) = \$ 0.00

600 hours x \$10.00 x $\frac{75\%}{}$ (Secondary Season Hours) = \$4,500.00

600 hours x \$10.00 x $\frac{150\%}{}$ (Tournaments/Camps/Clinic Hours) = \$9,000.00

Total Hours Requested: 1,800

Total Annual CSO Expense: \$13,500.00

Equatable Hourly Rate: \$7.50

Methods G2, G3, and G4 will require a change to the Fee Schedule. If G1 were an option, the payment percentage can be addressed in the annual agreements. An analysis and proposed changes to the Fee Schedule is underway and this change can be easily incorporated.

Method	Hourly Rate	Revenue to District	Change in Revenue
G1	\$20.00	\$250,623.40	\$162,852.12
G2	\$10.00	\$129,552.95	\$41,781.67
G3	\$7.50	\$97,164.71	\$9,393.44
G4	\$5.00	\$64,776.48	(\$22,994.80)

^{*}the above summary does not break out revenue by program type, only overall revenue from this method. Specific details can be found in the attachments.

Additional Considerations

Expectations on Implementation

It is important to note that with any of these methods, there is no reasonable expectation of these changes being effective until the **FY21-22 year**. This will provide the District a year to work with the Community Service Organizations on the process and impacts.

"Phasing" Option

Additionally, if any of the methods is preferred, the District can "phase" the CSOs into the new model. If, for example, the Committee and Board of Directors decided Method A2 (\$10.00/hour for all requests) met the goals of this project, this can be phased in over three (3) years.

Phasing Method A2 Example

- 1. In FY21-22, the CSOs would pay \$5.00 per hour
- 2. In FY22-23, the CSOs would pay \$7.50 per hour
- 3. In FY23-24, the CSOs would pay \$10.00 per hour

Discussion with Community Service Organizations

As District staff are working with the Finance Committee to further refine method options, discussions with CSOs have not happened. This is planned further along in the project.

Comparison Between a "Sports Field" and a "Zone"

Finance Committee asked for clarification on the Methods as it related to "Sports Fields" and "Zones." As part of staff research into the expense to manage and operate District Sports Fields, spreadsheets and formulas were developed to analyze the hourly expenses per acre as well as the usable hours per year. This analysis is still in progress.

One acre = 1.0 acres ("open space") Sports Field = 1.48 acres Zone = 2.22 acres

Example using Method A:

Hourly Open Space Rate	Hourly Sports Field Rate	Hourly Zone Rate
\$20.00	\$29.60	\$44.40
\$10.00	\$14.80	\$22.20
\$7.50	\$11.10	\$16.65
\$5.00	\$7.40	\$11.10

FISCAL IMPACT

There is no fiscal impact associated with this action at this time.

RECOMMENDATION

It is recommended that the Committee review and provide direction for the updated Community Service Organization Fee Structure Methods.

ATTACHMENTS

a. Community Service Organization Fee Structure Methods (10 pages)

Community Service Organization Fee Structure Current Method 5-Year Data (FY14-15 through FY18-19)

(Individual Agreement with Community Service Organization)

O

\$ 72.31	24,226.90	2.82%	\$ 87,771.28	3,112,528.67	TOTAL \$
\$	0.00	0.00%	٠ -	\$ 53,752.21	Camarillo Cosmos Track Club
\$ 50.18	254.50	4.56%	\$ 12,771.28	\$ 280,120.67	Pleasant Valley Swim Team
\$	284.20	0.00%	\$	\$ 95,453.53	Camarillo Youth Basketball
\$ -	588.40	0.00%	\$	\$ 149,761.15	Camarillo Cougars Football
\$ 0.62	3,244.40	1.20%	\$ 2,000.00	\$ 166,066.13 \$	Camarillo Girls Softball
\$	12,740.40	0.00%	٠.	\$ 454,697.80	Camarillo PONY Baseball
\$ 12.33	2,433.00	2.16%	\$ 30,000.00	\$ 1,392,049.38	Eagles Soccer Club
\$ 9.18	4,682.00	8.26%	\$ 43,000.00	\$ 520,627.80 \$	AYSO Region 68
Average Annual Equatable Hourly Rate (Column B / Column C)	Average Annual Sports Facility Hours	Average Payment as a Percentage of Revenue (Column B / Column A)	5-Year Average Payment to PVRPD	5-Year Average Revenue	Community Service Organization

Notes For All Attachments:

- 1. Sports Facility is defined as Pleasant Valley Fields, Freedom Park, Mission Oaks Park, Bob Kildee Community Park, Monte Vista Gym, and the Pleasant Valley Aquatic Center
- 2. Does not include any community parks, neighborhood parks, or non-District fields or facilities
- 3. Does not include light expenses paid by Community Service Organizations
- 4. Does not include any PVRPD staffing expense (if applicable)
- 5. "\$ -" indicates a zero (0) value

Community Service Organization Fee Structure Method A1, A2, A3, A4

(Fee Schedule Rate Per Hours Used)

		Α	В		С	D		E		F		G		Н		
				Ave	rage Annual			METHOD A1					N	METHOD A2		
	Community Service Organization	Average Annual Sports Facility Hours	Equatable Hourly Rate (Column C / Column A)	Annual Payment to PVRPD ("Current Method")		Currently Approved Class 1 Fee Schedule Rate	Projected Payment to PVRPD		increase (Decrease) from Current Method				Projected Payment to PVRPD		Increase (Decrease) from Current Method	
1	AYSO Region 68	4,682.00	\$ 9.18	\$	43,000.00	\$ 20.00	\$	93,640.00	\$	50,640.00	\$	10.00	\$	46,820.00	\$	3,820.00
2	Eagles Soccer Club	2,433.00	\$ 12.33	\$	30,000.00	\$ 20.00	\$	48,660.00	\$	18,660.00	\$	10.00	\$	24,330.00	\$	(5,670.00)
3	Camarillo PONY Baseball	12,740.40	\$ -	\$		\$ 20.00	\$	254,808.00	\$	254,808.00	\$	10.00	\$	127,404.00	\$	127,404.00
4	Camarillo Girls Softball	3,244.40	\$ 0.62	\$	2,000.00	\$ 15.00	\$	48,666.00	\$	46,666.00	\$	10.00	\$	32,444.00	\$	30,444.00
5	Camarillo Cougars Football	588.40	\$ -	\$	-	\$ 10.00	\$	5,884.00	\$	5,884.00	\$	10.00	\$	5,884.00	\$	5,884.00
6	Camarillo Youth Basketball	284.20	\$ -	\$	-	\$ 12.00	\$	3,410.40	\$	3,410.40	\$	10.00	\$	2,842.00	\$	2,842.00
7	Pleasant Valley Swim Team	254.50	\$ 50.18	\$	12,771.28	\$ 20.00	\$	5,090.00	\$	(7,681.28)	\$	10.00	\$	2,545.00	\$	(10,226.28)
9			TOTAL	\$	87,771.28		\$	460,158.40	\$	372,387.12			\$	242,269.00	\$	154,497.72

		Α	В	С	D	E	F	G	н	1
				Average Annual		METHOD A3			METHOD A4	
- 1	Community Service Organization	Average Annual Sports Facility Hours	Equatable Hourly Rate (Column C / Column A)	Annual Payment to PVRPD ("Current Method")	Proposed Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
10	AYSO Region 68	4,682.00	\$ 9.18	\$ 43,000.00	\$ 7.50	\$ 35,115.00	\$ (7,885.00)	\$ 5.00	\$ 23,410.00	\$ (19,590.00)
11	Eagles Soccer Club	2,433.00	\$ 12.33	\$ 30,000.00	\$ 7.50	\$ 18,247.50	\$ (11,752.50)	\$ 5.00	\$ 12,165.00	\$ (17,835.00)
12	Camarillo PONY Baseball	12,740.40	\$ -	\$ -	\$ 7.50	\$ 95,553.00	\$ 95,553.00	\$ 5.00	\$ 63,702.00	\$ 63,702.00
13	Camarillo Girls Softball	3,244.40	\$ 0.62	\$ 2,000.00	\$ 7,50	\$ 24,333.00	\$ 22,333.00	\$ 5.00	\$ 16,222.00	\$ 14,222.00
14	Camarillo Cougars Football	588.40	\$ -	\$ -	\$ 7.50	\$ 4,413.00	\$ 4,413.00	\$ 5.00	\$ 2,942.00	\$ 2,942.00
15	Camarillo Youth Basketball	284.20	\$ -	\$ ==	\$ 7.50	\$ 2,131.50	\$ 2,131.50	\$ 5.00	\$ 1,421.00	\$ 1,421.00
16	Pleasant Valley Swim Team	254.50	\$ 50.18	\$ 12,771.28	\$ 7.50	\$ 1,908.75	\$ (10,862.53)	\$ 5.00	\$ 1,272.50	\$ (11,498.78)
18			TOTAL	\$ 87,771.28		\$ 181,701.75	\$ 93,930.47		\$ 121,134.50	\$ 33,363.22

Community Service Organization Fee Structure Method B1, B2

		c	D	E		F	G	Н	- 6	1	K	
		Annual	METHOD B1						METH	OD B2		
	Community Service Organization	Average Sports Facility Hours	Currently Approved Class 1 Fee Schedule Ra	Projected Payment to		Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	
1	AYSO Region 68	4,682.00										
2	Primary Season Hours	2,687.63		25.00%	\$	13,438.16			25.00%	\$ 6,719.08		
3	Secondary/Select Season Hours	1,077.94	\$ 20.0	50.00%	\$	10,779.39	\$ 1,111.78	\$ 10.00	50.00%	\$ 5,389.69		
4	Tournament/Camp/Clinic/Other Hours	994.71		100.00%	\$	19,894.22	\$ 1,111.78		100.00%	\$ 9,947.11	\$ (20,944.11	
5		AYSO TOTAL			\$	44,111.78				\$ 22,055.89		
6	Eagles Soccer Club	2,433.00						M B M				
7	Primary Season Hours	1,025.36		25.00%	\$	5,126.81			25.00%	\$ 2,563.41		
8	Secondary/Select Season Hours	804.77	\$ 20.0	50.00%	\$	8,047.69	ć (5.353.00\	\$ 10.00	50.00%	\$ 4,023.84		
9	Tournament/Camp/Clinic/Other Hours	578.64		100.00%	\$	11,572.70	\$ (5,252.80)		100.00%	\$ 5,786.35	\$ (17,626.40	
10		EAGLES TOTAL			\$	24,747.20				\$ 12,373.60	NO.	
11	Camarillo PONY Baseball	12,740.40									12.6	
12	Primary Season Hours	6,592.90		25.00%	\$	32,964.51			25.00%	\$ 16,482.25		
13	Secondary/Select Season Hours	2,331.13	\$ 20.0	50.00%	\$	23,311.35	\$ 132,603.13	\$ 10.00	50.00%	\$ 11,655.67	\$ 66,301.56	
14	Tournament/Camp/Clinic/Other Hours	3,816.36		100.00%	\$	76,327.27	\$ 132,603.13		100.00%	\$ 38,163.63		
15		CPBA TOTAL			\$	132,603.13				\$ 66,301.56		
16	Camarillo Girls Softball 3,244.4											
17	Primary Season Hours	1,428.57		25.00%	\$	5,357.13	4 1		25.00%	\$ 3,571.42		
18	Secondary/Select Season Hours	1,600.82	\$ 15.0	50.00%	\$	12,006.18	4 40 500 40	\$ 10.00	50.00%	\$ 8,004.12		
19	Tournament/Camp/Clinic/Other Hours	215.01		100.00%	\$	3,225.13	\$ 18,588.43	\$ 18,588.43		100.00%	\$ 2,150.08	\$ 11,725.62
20		CGSA TOTAL			\$	20,588.43				\$ 13,725.62		
21	Camarillo Cougars Football	588.40										
22	Primary Season Hours	555.27		25.00%	\$	1,388.17			25.00%	\$ 1,388.17		
23	Secondary/Select Season Hours	33.14	\$ 10.0	50.00%	\$	165.69	4	\$ 10.00		\$ 165.69		
24	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$	-	\$ 1,553.86		100.00%	\$ -	\$ 1,553.86	
25	со	UGARS TOTAL			\$	1,553.86				\$ 1,553.86		
26	Camarillo Youth Basketball	284.20							N. WEST			
27	Primary Season Hours	181.15		25.00%	\$	543.44			25.00%	\$ 452.87		
28	Select Programming/Secondary Season Hours	103.05	\$ 12.0	0 50.00%	\$	618.32	6 1101-	\$ 10.00	50.00%	\$ 515.27		
29	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$		\$ 1,161.76		100.00%	\$	\$ 968,13	
30		CYBA TOTAL			\$	1,161.76				\$ 968.13		
31	Pleasant Valley Swim Team	254.50										
32	Primary Season Hours	141.07		25.00%	\$	705.33			25.00%	\$ 352.67		
33	Secondary/Select Season Hours	113.43	\$ 20.0	0 50.00%	\$	1,134.33	¢ (10 024 CC)	\$ 10.00	50.00%	\$ 567.17	A 624	
34	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$		\$ (10,931.61)		100.00%	\$ -	\$ (11,851.44)	
35		PVST TOTAL			\$	1,839.67		7 7 7		\$ 919.83		
					_							

Community Service Organization Fee Structure Method B3, B4

ĺ		С		M	N	0	P	Q	R	S
		Annual		METH	OD B3	43-110		METH	OD B4	
	Community Service Organization	Average Sports Facility Hours	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
1	AYSO Region 68	4,682.00								
2	Primary Season Hours	2,687.63		25.00%	\$ 5,039.31	- 1-1-1		25.00%	\$ 3,359.54	
3	Secondary/Select Season Hours	1,077.94	\$ 7.50	50.00%	\$ 4,042.27	\$ (26,458.08)	\$ 5.00	50.00%	\$ 2,694.85	A (04 070 06)
4	Tournament/Camp/Clinic/Other Hours	994.71		100.00%	\$ 7,460.33	\$ (20,436.06)		100.00%	\$ 4,973.56	\$ (31,972.06)
5		AYSO TOTAL		18/11	\$ 16,541.92				\$ 11,027.94	
6	Eagles Soccer Club	2,433.00								
7	Primary Season Hours	1,025.36		25.00%	\$ 1,922.55			25.00%	\$ 1,281.70	
8	Secondary/Select Season Hours	804.77	\$ 7.50	50.00%	\$ 3,017.88	¢ (00 740 00)	\$ 5.00	50.00%	\$ 2,011.92	
9	Tournament/Camp/Clinic/Other Hours	578.64		100.00%	\$ 4,339.76	\$ (20,719.80)		100.00%	\$ 2,893.18	\$ (23,813.20)
10		EAGLES TOTAL			\$ 9,280.20				\$ 6,186.80	
11	Camarillo PONY Baseball	12,740.40								
12	Primary Season Hours	6,592.90		25.00%	\$ 12,361.69			25.00%	\$ 8,241.13	
13	Secondary/Select Season Hours	2,331.13	\$ 7.50	50.00%	\$ 8,741.76	4 40 700 47	\$ 5.00	50.00%	\$ 5,827.84	
14	Tournament/Camp/Clinic/Other Hours	3,816.36		100.00%	\$ 28,622.73	\$ 49,726.17		100.00%	\$ 19,081.82	\$ 33,150.78
15		CPBA TOTAL			\$ 49,726.17				\$ 33,150.78	
16	Camarillo Girls Softball	3,244.40								
17	Primary Season Hours	1,428.57	L-mag.	25.00%	\$ 2,678.56			25.00%	\$ 1,785.71	
18	Secondary/Select Season Hours	1,600.82	\$ 7.50	50.00%	\$ 6,003.09		\$ 5.00	50.00%	\$ 4,002.06	
19	Tournament/Camp/Clinic/Other Hours	215.01	1,31-72	100.00%	\$ 1,612.56	\$ 8,294.22		100.00%	\$ 1,075.04	\$ 4,862.81
20		CGSA TOTAL			\$ 10,294.22				\$ 6,862.81	
21	Camarillo Cougars Football	588.40			THE RES					
22	Primary Season Hours	555.27		25.00%	\$ 1,041.13			25.00%	\$ 694.08	
23	Secondary/Select Season Hours	33.14	\$ 7.50	50.00%	\$ 124.26	4 445 00	\$ 5.00	50.00%	\$ 82.84	
24	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$	\$ 1,165.39		100.00%	\$ -	\$ 776.93
25	со	UGARS TOTAL			\$ 1,165.39				\$ 776.93	
26	Camarillo Youth Basketball	284.20								
27	Primary Season Hours	181.15		25.00%	\$ 339.65			25.00%	\$ 226.43	
28	Secondary/Select Season Hours	103.05	\$ 7.50	50.00%	\$ 386.45		\$ 5.00	50.00%	\$ 257.63	
29	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ =	\$ 726.10		100.00%	\$ -	\$ 484.07
30		CYBA TOTAL			\$ 726.10				\$ 484.07	
31	Pleasant Valley Swim Team	254.50	Ma I							
32	Primary Season Hours	141.07	HI TO	25.00%	\$ 264.50			25.00%	\$ 176.33	
33	Secondary/Select Season Hours	113.43	\$ 7.50	50.00%	\$ 425.38	A 440 000 1	\$ 5.00	50.00%	\$ 283.58	
34	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$	\$ (12,081.40)		100.00%	\$ -	\$ (12,311.36)
35		PVST TOTAL	MILITER OF	BARRA	\$ 689.88				\$ 459.92	

Community Service Organization Fee Structure Method E1, E2

1		С	D		E		F	G	н	1	1	к
		Annual			METH	OD E1				MET	HOD E2	
	Community Service Organization	Average Sports Facility Hours	Currentle Approve Class 1 Fe Schedule R	d Fee	pposed % of e Schedule Rate	Payı	pjected ment to VRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Ra		f Projected Payment to PVRPD	Increase (Decrease) from Curren Method
	AYSO Region 68	4,682.00										
	Primary Season Hours	2,687.63			33.00%	\$ 1	7,738.38		NITE.	33.00%	\$ 8,869.19	
	Secondary/Select Season Hours	1,077.94	\$ 20.	00	66.00%	\$ 1	4,228.79		\$ 10.0	0 66.00%	\$ 7,114.40	1,-11,5
	Tournament/Camp/Clinic/Other Hours	994.71			200.00%	\$ 3	9,788.45	\$ 28,755.62		200.00%	\$ 19,894.22	\$ (7,122.1
		AYSO TOTAL				\$ 7:	1,755.62				\$ 35,877.81	
	Eagles Soccer Club	2,433.00					1		More			-13
ľ	Primary Season Hours	1,025.36			33.00%	\$ 1	6,767.39			33.00%	\$ 3,383.70	15.5
Ì	Secondary/Select Season Hours	804.77	\$ 20.	00	66.00%	\$ 10	0,622.95		\$ 10.0	0 66.00%	\$ 5,311.47	
1	Tournament/Camp/Clinic/Other Hours	578.64			200.00%	\$ 2	3,145.40	\$ 10,535.75		200.00%	\$ 11,572.70	\$ (9,732.1
1		EAGLES TOTAL		-		\$ 40	0,535.75				\$ 20,267.87	1
1	Camarillo PONY Baseball	12,740.40										
	Primary Season Hours	6,592.90		-	33.00%	\$ 43	3,513.15			33.00%	\$ 21,756.58	
1	Secondary/Select Season Hours	2,331.13	\$ 20.	00	66.00%	\$ 30	0,770.98		\$ 10.0	66.00%	\$ 15,385.49	icu i
1	Tournament/Camp/Clinic/Other Hours	3,816.36		2	200.00%	\$ 152	2,654.54	\$ 226,938.67		200.00%	\$ 76,327.27	\$ 113,469.3
1		CPBA TOTAL		-		\$ 226	5,938.67				\$ 113,469.33	
	Camarillo Girls Softball	3,244.40									7 17	
İ	Primary Season Hours	1,428.57			33.00%	\$ 7	7,071.41		THE REAL PROPERTY.	33.00%	\$ 4,714.27	
Ì	Secondary/Select Season Hours	1,600.82	\$ 15.	00	66.00%	\$ 15	5,848.16		\$ 10.0	66.00%	\$ 10,565.44	
ľ	Tournament/Camp/Clinic/Other Hours	215.01		2	200.00%	\$ 6	6,450.25	\$ 27,369.82		200.00%	\$ 4,300.17	\$ 17,579.8
	id.	CGSA TOTAL				\$ 29	,369.82			The same	\$ 19,579.88	
	Camarillo Cougars Football	588.40										
	Primary Season Hours	555.27			33.00%	\$ 1	1,832.38			33.00%	\$ 1,832.38	
	Secondary/Select Season Hours	33.14	\$ 10.0	00	66.00%	\$	218.71		\$ 10.00	66.00%	\$ 218.71	UNCH
	Tournament/Camp/Clinic/Other Hours	0.00		2	200.00%	\$	-	\$ 2,051.09		200.00%	\$ -	\$ 2,051.09
	со	UGARS TOTAL				\$ 2	2,051.09		Eye Ka		\$ 2,051.09	
[Camarillo Youth Basketball	284.20									100	
	Primary Season Hours	181.15			33.00%	\$	717.34			33.00%	\$ 597.78	
	Secondary/Select Season Hours	103.05	\$ 12.0	00	66.00%	\$	816.18	4 4	\$ 10.00	66.00%	\$ 680.15	
	Tournament/Camp/Clinic/Other Hours	0.00		2	200.00%	\$. 2	\$ 1,533.52		200.00%	\$ -	\$ 1,277.94
		CYBA TOTAL				\$ 1	,533.52				\$ 1,277.94	
[Pleasant Valley Swim Team	254.50										
	Primary Season Hours	141.07			33.00%	\$	931.04			33.00%	\$ 465.52	
	Secondary/Select Season Hours	113.43	\$ 20.0	00	66.00%	\$ 1	1,497.32	£ (40.747.04)	\$ 10.00	66.00%	\$ 748.66	4 447
ſ	Tournament/Camp/Clinic/Other Hours	0.00		2	200.00%	\$	- 1	\$ (10,342.91)		200.00%	\$ =0	\$ (11,557.10
L												
		PVST TOTAL				\$ 2	,428.36				\$ 1,214.18	

Community Service Organization Fee Structure Method E3, E4

		c	L	M	N	0	Р	Q	R	s
		Annual		METH	OD E3			METH	OD E4	
	Community Service Organization	Average Sports Facility Hours	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
1	AYSO Region 68	4,682.00								
2	Primary Season Hours	2,687.63		33.00%	\$ 6,651.89	A TOTAL		33.00%	\$ 4,434.59	
3	Secondary/Select Season Hours	1,077.94	\$ 7.50	66.00%	\$ 5,335.80	£ (15 001 54)	\$ 5.00	66.00%	\$ 3,557.20	
4	Tournament/Camp/Clinic/Other Hours	994.71		200.00%	\$ 14,920.67	\$ (16,091.64)		200.00%	\$ 9,947.11	\$ (25,061.10)
5		AYSO TOTAL		THE PERSON	\$ 26,908.36				\$ 17,938.90	
6	Eagles Soccer Club	2,433.00								
7	Primary Season Hours	1,025.36		33.00%	\$ 2,537.77			33.00%	\$ 1,691.85	
8	Secondary/Select Season Hours	804.77	\$ 7.50	66.00%	\$ 3,983.61		\$ 5.00	66.00%	\$ 2,655.74	
9	Tournament/Camp/Clinic/Other Hours	578.64	W. L.	200.00%	\$ 8,679.53	\$ (14,799.09)		200.00%	\$ 5,786.35	\$ (19,866.06)
10		EAGLES TOTAL		mus is =	\$ 15,200.91				\$ 10,133.94	
11	Camarillo PONY Baseball	12,740.40		- 11		7113 65				
12	Primary Season Hours	6,592.90		33.00%	\$ 16,317.43			33.00%	\$ 10,878.29	
13	Secondary/Select Season Hours	2,331.13	\$ 7.50	66.00%	\$ 11,539.12	41.96	\$ 5.00	66.00%	\$ 7,692.74	
14	Tournament/Camp/Clinic/Other Hours	3,816.36		200.00%	\$ 57,245.45	\$ 85,102.00		200.00%	\$ 38,163.63	\$ 56,734.67
15		CPBA TOTAL	E SAFAN		\$ 85,102.00				\$ 56,734.67	
16	Camarillo Girls Softball	3,244.40								
17	Primary Season Hours	1,428.57		33.00%	\$ 3,535.70			33.00%	\$ 2,357.14	
18	Secondary/Select Season Hours	1,600.82	\$ 7.50	66.00%	\$ 7,924.08		\$ 5.00	66.00%	\$ 5,282.72	
19	Tournament/Camp/Clinic/Other Hours	215.01		200.00%	\$ 3,225.13	\$ 12,684.91		200.00%	\$ 2,150.08	\$ 7,789.94
20		CGSA TOTAL			\$ 14,684.91				\$ 9,789.94	
21	Camarillo Cougars Football	588.40			10.0					
22	Primary Season Hours	555.27	-	33.00%	\$ 1,374.29			33.00%	\$ 916.19	
23	Secondary/Select Season Hours	33.14	\$ 7.50	66.00%	\$ 164.03		\$ 5.00	66.00%	\$ 109.35	
24	Tournament/Camp/Clinic/Other Hours	0.00		200.00%	\$ -	\$ 1,538.32		200.00%	\$ -	\$ 1,025.54
25	co	UGARS TOTAL			\$ 1,538.32				\$ 1,025.54	
26	Camarillo Youth Basketball	284.20		and the						
27	Primary Season Hours	181.15		33.00%	\$ 448.34			33.00%	\$ 298.89	
28	Secondary/Select Season Hours	103.05	\$ 7.50	66.00%	\$ 510.11		\$ 5.00		\$ 340.08	
29	Tournament/Camp/Clinic/Other Hours	0.00		200.00%	\$ -	\$ 958.45			\$ -	\$ 638.97
30		CYBA TOTAL			\$ 958.45				\$ 638.97	
31	Pleasant Valley Swim Team	254.50							<u> </u>	
32	Primary Season Hours	141.07		33.00%	\$ 349.14			33.00%	\$ 232.76	
33	Secondary/Select Season Hours	113.43	\$ 7.50	66.00%	\$ 561.50	F-1	\$ 5.00		\$ 374.33	
34	Tournament/Camp/Clinic/Other Hours	0.00			\$ -	\$ (11,860.64)			\$	\$ (12,164.19)
35		PVST TOTAL			\$ 910.64				\$ 607.09	
41	TOTAL				\$ 145,303.58	\$ 57,532.30			1 10000000	\$ 9,097.77
,	1.								, 55,555,65	- 5,551.11

Community Service Organization Fee Structure Method F1, F2

		c	D	E	E	G	н	f		к
	.11	Annual		METH	IOD F1			METH	IOD F2	
	Community Service Organization	Average Sports Facility Hours	Currently Approved Class 1 Fee Schedule Ra	Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
1	AYSO Region 68	4,682.00								
2	Primary Season Hours	2,687.63		33.00%	\$ 17,738.38			33.00%	\$ 8,869.19	
3	Secondary/Select Season Hours	1,077.94	\$ 20.0	66.00%	\$ 14,228.79		\$ 10.00	66.00%	\$ 7,114.40	
4	Tournament/Camp/Clinic/Other Hours	994.71		100.00%	\$ 19,894.22	\$ 8,861.39		100.00%	\$ 9,947.11	\$ (17,069.30)
5		AYSO TOTAL			\$ 51,861.39				\$ 25,930.70	
6	Eagles Soccer Club	2,433.00								
7	Primary Season Hours	1,025.36		33.00%	\$ 6,767.39			33.00%	\$ 3,383.70	11 11 11
8	Secondary/Select Season Hours	804.77	\$ 20.0	66.00%	\$ 10,622.95	1	\$ 10.00	66.00%	\$ 5,311.47	1
9	Tournament/Camp/Clinic/Other Hours	578.64		100.00%	\$ 11,572.70	\$ (1,036.96)	- 1 1	100.00%	\$ 5,786.35	\$ (15,518.48)
10		EAGLES TOTAL			\$ 28,963.04				\$ 14,481.52	
11	Camarillo PONY Baseball	12,740.40								
12	Primary Season Hours	6,592.90		33.00%	\$ 43,513.15			33.00%	\$ 21,756.58	
13	Secondary/Select Season Hours	2,331.13	\$ 20.0	66.00%	\$ 30,770.98		\$ 10.00	66.00%	\$ 15,385.49	
14	Tournament/Camp/Clinic/Other Hours	3,816.36		100.00%	\$ 76,327.27	\$ 150,611.40		100.00%	\$ 38,163.63	\$ 75,305.70
15		CPBA TOTAL			\$ 150,611.40				\$ 75,305.70	
16	Camarillo Girls Softball	3,244.40						The same	THE PARTY	
17	Primary Season Hours	1,428.57		33.00%	\$ 7,071.41			33.00%	\$ 4,714.27	
18	Secondary/Select Season Hours	1,600.82	\$ 15.0	66.00%	\$ 15,848.16		\$ 10.00	66.00%	\$ 10,565.44	
19	Tournament/Camp/Clinic/Other Hours	215.01		100.00%	\$ 3,225.13	\$ 24,144.69		100.00%	\$ 2,150.08	\$ 15,429.80
20		CGSA TOTAL			\$ 26,144.69				\$ 17,429.80	
21	Camarillo Cougars Football	588.40		1110				-		
22	Primary Season Hours	555.27		33.00%	\$ 1,832.38			33.00%	\$ 1,832.38	
23	Secondary/Select Season Hours	33.14	\$ 10.00	66.00%	\$ 218.71		\$ 10.00	66.00%	\$ 218.71	
24	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -	\$ 2,051.09		100.00%	\$ -	\$ 2,051.09
25	co	UGARS TOTAL			\$ 2,051.09				\$ 2,051.09	
26	Camarillo Youth Basketball	284.20								2 10 10
27	Primary Season Hours	181.15		33.00%	\$ 717.34			33.00%	\$ 597.78	
28	Secondary/Select Season Hours	103.05	\$ 12.00	66.00%	\$ 816.18	1	\$ 10.00	66.00%	\$ 680.15	
29	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -	\$ 1,533.52		100.00%	\$	\$ 1,277.94
30		CYBA TOTAL			\$ 1,533.52				\$ 1,277.94	
31	Pleasant Valley Swim Team	254.50								
32	Primary Season Hours	141.07		33.00%	\$ 931.04			33.00%	\$ 465.52	
33	Secondary/Select Season Hours	113.43	\$ 20.00	66.00%	\$ 1,497.32		\$ 10.00		\$ 748.66	
34	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -	\$ (10,342.91)		100.00%	\$	\$ (11,557.10)
						-				
35		PVST TOTAL			\$ 2,428.36				\$ 1,214.18	

Community Service Organization Fee Structure Method F3, F4

1		c	L	M	N	0	P	Q	R	S
		Annual		METH	IOD F3			METH	IOD F4	
	Community Service Organization	Average Sports Facility Hours	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
1	AYSO Region 68	4,682.00								
2	Primary Season Hours	2,687.63		33.00%	\$ 6,651.89	THE STATE OF		33.00%	\$ 4,434.59	
3	Secondary/Select Season Hours	1,077.94	\$ 7.50	66.00%	\$ 5,335.80		\$ 5.00	66.00%	\$ 3,557.20	
4	Tournament/Camp/Clinic/Other Hours	994.71		100.00%	\$ 7,460.33	\$ (23,551.98)		100.00%	\$ 4,973.56	\$ (30,034.65)
5		AYSO TOTAL			\$ 19,448.02				\$ 12,965.35	
6	Eagles Soccer Club	2,433.00			- 18					
7	Primary Season Hours	1,025.36		33.00%	\$ 2,537.77			33.00%	\$ 1,691.85	
8	Secondary/Select Season Hours	804.77	\$ 7.50	66.00%	\$ 3,983.61		\$ 5.00	66.00%	\$ 2,655.74	
9	Tournament/Camp/Clinic/Other Hours	578.64		100.00%	\$ 4,339.76	\$ (19,138.86)		100.00%	\$ 2,893.18	\$ (22,759.24)
10		EAGLES TOTAL			\$ 10,861.14				\$ 7,240.76	
11	Camarillo PONY Baseball	12,740.40			11.					
12	Primary Season Hours	6,592.90		33.00%	\$ 16,317.43			33.00%	\$ 10,878.29	
13	Secondary/Select Season Hours	2,331.13	\$ 7.50	66.00%	\$ 11,539.12		\$ 5.00	66.00%	\$ 7,692.74	
14	Tournament/Camp/Clinic/Other Hours	3,816.36		100.00%	\$ 28,622.73	\$ 56,479.27		100.00%	\$ 19,081.82	\$ 37,652.85
15		CPBA TOTAL			\$ 56,479.27				\$ 37,652.85	
16	Camarillo Girls Softball	3,244.40	7 00		112					
17	Primary Season Hours	1,428.57		33.00%	\$ 3,535.70			33.00%	\$ 2,357.14	
18	Secondary/Select Season Hours	1,600.82	\$ 7.50	66.00%	\$ 7,924.08		\$ 5.00	66.00%	\$ 5,282.72	
19	Tournament/Camp/Clinic/Other Hours	215.01		100.00%	\$ 1,612.56	\$ 11,072.35		100.00%	\$ 1,075.04	\$ 6,714.90
20		CGSA TOTAL			\$ 13,072.35				\$ 8,714.90	
21	Camarillo Cougars Football	588.40				70.0				
22	Primary Season Hours	555.27		33.00%	\$ 1,374.29			33.00%	\$ 916.19	
23	Secondary/Select Season Hours	33.14	\$ 7.50	66.00%	\$ 164.03		\$ 5.00	66.00%	\$ 109.35	
24	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -	\$ 1,538.32		100.00%	\$ -	\$ 1,025.54
25	со	UGARS TOTAL			\$ 1,538.32				\$ 1,025.54	
26	Camarillo Youth Basketball	284.20			- 9,ELEV					
27 [Primary Season Hours	181.15		33.00%	\$ 448.34			33.00%	\$ 298.89	
28	Secondary/Select Season Hours	103.05	\$ 7.50	66.00%	\$ 510.11	6 000.45	\$ 5.00	66.00%	\$ 340.08	
29	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -	\$ 958.45		100.00%	\$ -	\$ 638.97
10	•	CYBA TOTAL			\$ 958.45				\$ 638.97	
1 F	Pleasant Valley Swim Team	254.50								
12	Primary Season Hours	141.07		33.00%	\$ 349.14			33.00%	\$ 232.76	
13	Secondary/Select Season Hours	113.43	\$ 7.50	66.00%	\$ 561.50	¢ (42 000 00)	\$ 5.00	66.00%	\$ 374.33	A 440
4	Tournament/Camp/Clinic/Other Hours	0.00		100.00%	\$ -	\$ (11,860.64)		100.00%	\$	\$ (12,164.19)
15		PVST TOTAL		SALE	\$ 910.64				\$ 607.09	

Community Service Organization Fee Structure Method G1, G2

		С	D	_	Ē	_	F	6		н	E.		1	ж
		Annual			METH	OD	G1		_	وخالف	METH	OD (G2	
	Community Service Organization	Average Sports Facility Hours	Current Approve Class 1 F Schedule I	ed ee	Proposed % of Fee Schedule Rate		Projected Payment to PVRPD	Increase (Decrease) from Curren Method	ır I	Proposed Class 1 Fee chedule Rate	Proposed % of Fee Schedule Rate	Pa	Projected syment to PVRPD	Increase (Decrease) from Curren Method
1	AYSO Region 68	4,682.00								- 31			14.	
2	Primary Season Hours	2,687.63			0.00%	\$				- "	0.00%	\$	- 2	
3	Secondary/Select Season Hours	1,077.94	\$ 20	0.00	75.00%	\$	16,169.08			10.00	75.00%	\$	8,084.54	
4	Tournament/Camp/Clinic/Other Hours	994.71			150.00%	\$	29,841.33	\$ 3,010.4	4		150.00%	\$	14,920.67	\$ (19,994.79
5		AYSO TOTAL				\$	46,010.42					\$	23,005.21	
6	Eagles Soccer Club	2,433.00											- 101	
7	Primary Season Hours	1,025.36			0.00%	\$					0.00%	\$		
8	Secondary/Select Season Hours	804.77	\$ 20	0.00	75.00%	\$	12,071.53		4	10.00	75.00%	\$	6,035.77	
9	Tournament/Camp/Clinic/Other Hours	578.64			150.00%	\$	17,359.05	\$ (569.4	1)	15.5	150.00%	\$	8,679.53	\$ (15,284.71
10		EAGLES TOTAL				\$	29,430.59	1 - 2				\$	14,715.29	
11	Camarillo PONY Baseball	12,740.40												
12	Primary Season Hours	6,592.90			0.00%	\$	-				0.00%	\$	112	
13	Secondary/Select Season Hours	2,331.13	\$ 20	0.00	75.00%	\$	34,967.02		5	10.00	75.00%	\$	17,483.51	
14	Tournament/Camp/Clinic/Other Hours	3,816.36			150.00%	\$	114,490.90	\$ 149,457.9	2		150.00%	\$	57,245.45	\$ 74,728.96
15		CPBA TOTAL				\$:	149,457.92	- 1				\$	74,728.96	
16	Camarillo Girls Softball	3,244.40		П		ī								
17	Primary Season Hours	1,428.57			0.00%	\$			+		0.00%	\$		
18	Secondary/Select Season Hours	1,600.82	\$ 15	5.00	75.00%	\$	18,009.27		\$	10.00	75.00%	\$	12,006.18	
19	Tournament/Camp/Clinic/Other Hours	215.01			150.00%	\$	4,837.69	\$ 20,846.9	6		150.00%	\$	3,225.13	\$ 13,231.31
20		CGSA TOTAL		_		\$	22,846.96					\$	15,231.31	
21	Camarillo Cougars Football	588.40						A			16-17			
22	Primary Season Hours	555.27			0.00%	\$					0.00%	\$		
23	Secondary/Select Season Hours	33.14	\$ 10	0.00	75.00%	\$	248.53		\$	10.00	75.00%	\$	248.53	
24	Tournament/Camp/Clinic/Other Hours	0.00		Ī	150.00%	\$		\$ 248.5	3		150.00%	\$		\$ 248.53
25	co	UGARS TOTAL				\$	248.53			4-6		\$	248.53	
26	Camarillo Youth Basketball	284.20								Head				
27	Primary Season Hours	181.15			0.00%	\$				15-5-6	0.00%	\$		
28	Secondary/Select Season Hours	103.05	\$ 12	.00	75.00%	\$	927.48		\$	10.00	75.00%	\$	772.90	
29	Tournament/Camp/Clinic/Other Hours	0.00			150.00%	\$	-	\$ 927.4	8		150.00%	\$		\$ 772.90
30		CYBA TOTAL				\$	927.48					\$	772.90	
31	Pleasant Valley Swim Team	254.50												
32	Primary Season Hours	141.07			0.00%	\$	77.				0.00%	\$	*	
33	Secondary/Select Season Hours	113.43	\$ 20	.00	75.00%	\$	1,701.50		\$	10.00	75.00%	\$	850.75	
34	Tournament/Camp/Clinic/Other Hours	0.00			150.00%	\$	¥	\$ (11,069.77	7)		150.00%	\$	*	\$ (11,920.52
				_					9					
35		PVST TOTAL				\$	1,701.50					\$	850.75	

Community Service Organization Fee Structure Method G3, G4

		c	10.	L H	M		N	0	P	Q	R	5
		Annual			METH	IOD	G3			METH	OD G4	
	Community Service Organization	Average Sports Facility Hours	Prop Class Schedu	1 Fee	Proposed % of Fee Schedule Rate		Projected Payment to PVRPD	Increase (Decrease) from Current Method	Proposed Class 1 Fee Schedule Rate	Proposed % of Fee Schedule Rate	Projected Payment to PVRPD	Increase (Decrease) from Current Method
1	AYSO Region 68	4,682.00					I POLIT					
2	Primary Season Hours	2,687.63	15		0.00%	\$		111		0.00%	\$ -	
3	Secondary/Select Season Hours	1,077.94	\$	7.50	75.00%	\$	6,063.41	\$ (25,746.09)	\$ 5.00	75.00%	\$ 4,042.27	¢ (24 407 40)
4	Tournament/Camp/Clinic/Other Hours	994.71			150.00%	\$	11,190.50	\$ (23,746.03)		150.00%	\$ 7,460.33	\$ (31,497.40)
5		AYSO TOTAL				\$	17,253.91				\$ 11,502.60	
6	Eagles Soccer Club	2,433.00										
7	Primary Season Hours	1,025.36			0.00%	\$		1200		0.00%	\$ -	
8	Secondary/Select Season Hours	804.77	\$	7.50	75.00%	\$	4,526.83	¢ (10.000 m)	\$ 5.00	75.00%	\$ 3,017.88	
9	Tournament/Camp/Clinic/Other Hours	578.64			150.00%	\$	6,509.65	\$ (18,963.53)		150.00%	\$ 4,339.76	\$ (22,642.35)
10		EAGLES TOTAL				\$	11,036.47				\$ 7,357.65	
11	Camarillo PONY Baseball	12,740.40	- Table				1 1 1					
12	Primary Season Hours	6,592.90			0.00%	\$				0.00%	\$ -	
13	Secondary/Select Season Hours	2,331.13	\$	7.50	75.00%	\$	13,112.63	\$ 56,046.72	\$ 5.00	75.00%	\$ 8,741.76	
14	Tournament/Camp/Clinic/Other Hours	3,816.36			150.00%	\$	42,934.09	\$ 56,046.72		150.00%	\$ 28,622.73	\$ 37,364.48
15		CPBA TOTAL				\$	56,046.72				\$ 37,364.48	
16	Camarillo Girls Softball	3,244.40						T _a lliner i				
17	Primary Season Hours	1,428.57			0.00%	\$				0.00%	\$	
18	Secondary/Select Season Hours	1,600.82	\$	7.50	75.00%	\$	9,004.64	\$ 9,423.48	\$ 5.00	75.00%	\$ 6,003.09	
19	Tournament/Camp/Clinic/Other Hours	215.01			150.00%	\$	2,418.84	\$ 9,423.48		150.00%	\$ 1,612.56	\$ 5,615.65
20		CGSA TOTAL				\$	11,423.48				\$ 7,615.65	
21	Camarillo Cougars Football	588.40										
22	Primary Season Hours	555.27			0.00%	\$				0.00%	\$	
23	Secondary/Select Season Hours	33.14	\$	7.50	75.00%	\$	186.40	4 100 40	\$ 5.00	75.00%	\$ 124.26	
24	Tournament/Camp/Clinic/Other Hours	0.00		- 1	150.00%	\$	-	\$ 186.40		150.00%	\$ -	\$ 124.26
25	со	UGARS TOTAL				\$	186.40				\$ 124.26	
26	Camarillo Youth Basketball	284.20	1					The state of				
27	Primary Season Hours	181.15			0.00%	\$	14/14			0.00%	\$ -	
28	Secondary/Select Season Hours	103.05	\$	7.50	75.00%	\$	579.68		\$ 5.00	75.00%	\$ 386.45	v
29	Tournament/Camp/Clinic/Other Hours	0.00			150.00%	\$	*	\$ 579.68		150.00%	\$	\$ 386.45
30		CYBA TOTAL				\$	579.68				\$ 386.45	
31 [Pleasant Valley Swim Team	254.50										
	Primary Season Hours	141.07			0.00%	\$				0.00%	\$	
32				7.50	75.00%	\$	638.06		\$ 5.00	75.00%	\$ 425.38	
ŀ	Secondary/Select Season Hours	113.43	\$									
32 93 34	Secondary/Select Season Hours Tournament/Camp/Clinic/Other Hours	0.00	\$		150.00%	\$		\$ (12,133.21)		150.00%	\$ +	\$ (12,345.90)
33			\$		150.00%	\$ \$	638.06	\$ (12,133.21)		150.00%	\$ 425.38	\$ (12,345.90)

PLEASANT VALLEY RECREATION AND PARK DISTRICT STAFF REPORT / AGENDA REPORT

TO: FINANCE COMMITTEE

FROM: MARY OTTEN, GENERAL MANAGER

By: Eric L. Storrie, Recreation Services Manager

DATE: August 19, 2020

SUBJECT: SPORTS FIELD LIGHTING COST RECOVERY ANALYSIS

SUMMARY

Cost recovery is defined as a formalized process by which specific programming user fees and facility rental fees come directly from the beneficiary of the service instead of the General Fund. It is a financial and management tool, allowing the District to analyze various programs and services, aligning those services with Board and management goals.

The District currently does not have a formalized process, methodology, or policy by which programs, classes, special events, or facilities are analyzed. The District is authorized to recover "reasonable costs to replace, repair, or clean" properties that are rented or used (Ordinance 8, Section 401).

On average over the last five (5) years (FY15-16 through FY19-20), the District has annually spent an average of \$66,544 in electricity expenses to illuminate the sports fields against an average of \$70,430 in revenue for an average cost recovery of nearly 106% (excluding of District use).

BACKGROUND

At the January, February, March, June, July, September, and October 2019 Finance Committee meetings, cost recovery and fee schedule projects were discussed, with direction to analyze three facilities: Community Center Auditorium, Pleasant Valley Aquatic Center, and Mission Oaks Park (fields only). Parking, pavilions, and internal program analysis were presented during the September Finance Committee meeting. Internal and external programming, special events, and the Activity Guide were also analyzed.

For clarification, sports fields are considered Pleasant Valley Fields ("PVF"), Freedom Park ("FP"), Mission Oaks Park ("MO"), and Bob Kildee Community Park ("BK") (collectively "Sports Parks").

The core questions in the Sports Field Lighting cost recovery analysis is how much is the District spending and recovering annually to illuminate the sports fields and is the Board-approved fees sufficient to meet long-term District financial sustainability?

ANALYSIS

This project includes an analysis of expenses and revenues for the last five (5) years (FY15-16 through FY19-20) as well as use hours and percentage by User Classification. Priority for reserving of District Lands depends on the classification of the user (Ordinance 8, Section 406).

The District has four (4) classifications, with the District receiving priority over all other classifications.

Class 0 - Pleasant Valley Recreation & Park District (Highest Priority)

Class I - Community Service Organizations

Class II - Resident Organization
Class III - In-District Resident

Class IV - Out-of-District or Non-Resident

Classifications are important as they will provide insight as to the percentage (%) of use for the sports field lights. This percentage does not translate to percentage of field use.

Expenses

Utilizing billing statements from Southern California Edison ("SCE") for the fiscal years FY15-16 through FY19-20, District staff we able to identify the overall light expense for each of the sports parks, based on the meter specific to sports field lights. This included the overall kilowatt hour ("kWh"), including generating and delivery, and any on-demand charges.

Attachment 1 outlines the power consumed (Column C), overall expense to the District (Column D) by fiscal year (Column B) and location (Column A).

A		e		Ð		ε		F	G
		kWh	District	Light Expense	Distric	t Light Revenue	Diff	erence (Loss)	Cost Recovery
	FY15-16	94,863.00	\$	6,718.47	\$	19,901.50	\$	13,183.03	296.22%
	FY16-17	93,825.00	\$	6,741.61	\$	16,869.75	\$	10,128.14	250,23%
Mission Oaks	FY17-18	89,659.00	\$	6,785.11	\$	14,978.00	\$	8,192.89	220.75%
Wission Cars	FY18-19	77,952.00	\$	5,872.03	\$	11,926.91	\$	6,054.88	203.11%
	FY19-20	70,715.00	\$	5,500.57	\$	13,578.25	\$	8,077.68	246.85%
	5-YEAR TOTAL	427,014.00	\$	31,617.79	\$	77,254.41	\$	45,636.62	244.34%
	5-YEAR AVERAGE	85,402.80	4	6,323.56	\$	15,450.88	\$	9,127.32	244.34%

Average Annual District Sport Field Light Use (28.47%)		\$	\$ (1,484.14)	0.00%
5-Year Average Minus Annual Average District Use	5 4,539,42	\$ 15,450.88	\$ 10,611.46	319.27%

In the example above, the District utilized sport field lighting at Mission Oaks Park an average of 23.47% (indicated in blue font) of the overall usage. This percentage (\$1,484.14 in dollars) was removed from the overall expense to show non-District use in the expense amount of \$4,839.42 against revenues of \$15,450.88 for a cost recovery of 319.27%.

The utilization by classification was compiled using MUSCO light reports, categorized by hours, and by user classification.

It is important to note the following items as it relates to the expenses: Freedom Park does not include the BMX Track, Remote Control Track, or Freedom Inline Hockey Arena as they are on their own meter and paid for by the Contract Operator.

There is only one meter for Bob Kildee Community Park, including the tennis/pickleball lights and ornamental park lights (10.34% of overall electricity), and Pleasant Valley Aquatic Center "PVAC", 33.33%). The remaining 56.33% of electricity use is allocated to the sports field lights. The analysis excludes the 44.67% for the park and PVAC.

Pleasant Valley Fields have three (3) meters for the buildings, pump, and sports field lights. The meters for the pump and building have been excluded from this analysis.

Expenses do not include the annual license fee (\$1,400) from MUSCO or personnel time required to schedule and manage lights (5% of one FT employee (104 hours), or \$4,400 annually). Original construction expenses and annual or emergency maintenance is also excluded from this analysis.

Revenues

Revenue (Column E) are derived from fees paid by the organization using the service (lights). These fees are based on the Board-approved Fee Schedule and are collected as part of the monthly billing process.

It is important to note there are no light revenues allocated as part of District programming as the fees provided include lights (example: adult softball or kickball).

Cost Recovery

Cost Recovery = Revenue / Expense

Subtracting the District's share of sport field lights and excluding buildings, pumps, or other share-meter facilities, the District has annually spent an average of \$66,544 in electricity expenses to illuminate the sports fields against an average of \$70,430 in revenue for an average cost recovery of nearly 106%.

FISCAL IMPACT

There is no fiscal impact associated with this action at this time.

RECOMMENDATION

It is recommended that the Committee review and provide direction related to the Sports Field Lights Cost Recovery Analysis.

ATTACHMENTS

- 1. PVRPD Sports Field Lights Cost Recovery Summary (2 pages)
- 2. PVRPD Sports Field Lights Usage by Classification (1 page)

PVRPD Sports Field Lights Summary (FY15-16 through FY19-20)

(Formula: F7-F8=F9) (Formula: E9/D9=G9)	(Formula: F7-F8=F9)	(Formula: E7-E8=E9)	(Formula: D7-D8=D9)			10
386.86%	\$ 10,488.28	\$ 14,144.45	\$ 3,656.17	Average District Use	5-Year Average Minus Annual Average D	
%00.0	\$			eld Light Use (0.00%)	Average Annual District Sport Field Light Use (0.00%)	Average A
386.86%	\$ 10,488.28	\$ 14,144.45	\$ 3,656.17	45,246.40	5-YEAR AVERAGE	
386.86%	\$ 52,441.38	\$ 70,722.25	\$ 18,280.87	226,232.00	5-YEAR TOTAL	
370.57%	\$ 8,667.01	\$ 11,870.25	\$ 3,203.24	41,188.00	FY19-20	
301.62%	\$ 7,910.63	\$ 11,834.25	\$ 3,923.62	47,756.00	FY18-19	
421.00%	\$ 13,471.93	\$ 17,668.75	\$ 4,196.82	49,943.00	FY17-18	Freedom Dark
449.80%	\$ 12,963.49	\$ 16,669.50	\$ 3,706.01	44,634.00	FY16-17	
390.00%	\$ 9,428.32	\$ 12,679.50	\$ 3,251.18	42,711.00	FY15-16	
Cost Recovery	Difference (Loss)	District Light Revenue	District Light Expense	kWh		
ប		и	a	,	3	

			kWh	District Light Expense	District Light Revenue	Difference (Loss)	Cost Recovery
11		FY15-16	124,938.81	\$ 36,222.25	\$ 16,632.00	\$ (19,590.25)	45.92%
11	Bob Kildee	FY16-17	146,943.56	\$ 43,513.13	\$ 15,352.50	\$ (28,160.63)	35.28%
13	Community Park	FY17-18	174,993.09	\$ 46,143.68	\$ 17,480.00	\$ (28,663.68)	37.88%
14	(Excluding PVAC	FY18-19	144,120.31	\$ 41,907.96	\$ 13,380.25	\$ (28,527.71)	31,93%
15	and Park)	FY19-20	124,065.70	\$ 31,101.74	\$ 13,558.50 \$	\$ (17,543.24)	43.59%
16		5-YEAR TOTAL	715,061.47	\$ 198,888.76	\$ 76,403.25	\$ (122,485.51)	38.42%
17		5-YEAR AVERAGE	143,012.29	\$ 39,777.75	\$ 15,280.65	\$ (24,497.10)	38.42%
81	Average A	Average Annual District Sport Field Light U	ld Light Use (0.01%)	\$ 3.98	\$	(36.6)	0.00%
61	5-Year A	5-Year Average Minus Annual Average I	Average District Use	\$ 39,773,77	\$ 15,280.65	\$ (24,493.12)	38.42%

			kWh	District Light Expense	District Light Expense District Light Revenue	Difference (Loss)	Cost Recovery
92		FY15-16	94,863.00	\$ 6,718.47	\$ 19,901.50	\$ 13,183.03	296.22%
n		FY16-17	93,825.00	\$ 6,741.61	\$ 16,869.75	\$ 10,128.14	250.23%
77	Adiccion Oak	FY17-18	89,659.00	\$ 6,785.11		\$ 8,192.89	220.75%
23	IVIISSIUII OAKS	FY18-19	77,952.00	\$ 5,872.03	\$ 11,926.91	\$ 6,054.88	203.11%
54		FY19-20	70,715.00	\$ 5,500.57	\$ 13,578.25	\$ 8,077.68	246.85%
22		5-YEAR TOTAL	427,014.00	\$ 31,617.79	\$ 77,254.41	\$ 45,636.62	244.34%
92		5-YEAR AVERAGE	85,402.80	\$ 6,323,56	\$ 15,450.88	\$ 9,127.32	244.34%
72	Average Ar	Average Annual District Sport Field Light Use (23.47%) 🔤	d Light Use (23.47%)	\$ 1,484.14	\$	\$ (1,484.14)	0.00%
28	5-Year	5-Year Average Minus Annual Average	Average District Use	\$ 4,839,42	\$ 15.450.88	\$ 10.611.46	319,27%

319.27%

10,611.46

15,450.88 \$

5-Year Average Minus Annual Average District Use

PVRPD Sports Field Lights Summary (FY15-16 through FY19-20)

L							D
		THE STATE OF STATE OF	kWh	District Light Expense	District Light Revenue	Difference (Loss)	Cost Recovery
53		FY15-16	81,075.00	\$ 16,137.42	\$ 28,910.97	\$ 12,773.55	179.15%
8	Pleasant Valley	FY16-17	85,741.00	\$ 18,774.41	\$ 22,585.15	\$ 3,810.74	120.30%
31	Fields (Excluding	FY17-18	89,333.00	\$ 19,517.87	\$ 31,658.75	\$ 12,140.88	162.20%
32	Buildings and	FY18-19	87,611.00	\$ 17,566.99	\$ 23,148.20	\$ 5,581.21	131.77%
33	J (dwnd	FY19-20	87,204.00	\$ 19,376.67	\$ 21,470.00	\$ 2,093.33	110.80%
34		5-YEAR TOTAL	430,964.00	\$ 91,373.36	\$ 127,773.07	\$ 36,399.71	139.84%
33		5-YEAR AVERAGE	86,192.80	\$ 18,274.67	\$ 25,554.61	\$ 7,279.94	139.84%
98	Average An	Average Annual District Sport Field Light Use	d Light Use (48.00%)	\$ 8,771.84	- \$	\$ (8,771.84)	00:00
37	5-Year A	5-Year Average Minus Annual Average Di	Average District Use	\$ 9,502.83	\$ 25,554.61	\$ 16,051.78	268.92%

544.04 \$ 70,430.60

Notes:

- 1. Expense does not include original construction expense, annual MUSCO use fee (+/-\$1,400.00), or personnel time (estimated \$4,400.00 annually)
 - 2. Analysis does not include pumps or building electricity expenses (PV Fields)
- 3. Analysis does not include the Pleasant Valley Aquatic Center or park electricity expenses (Bob Kildee Community Park)
 - 4. Freedom Park analysis does not include BMX, R/C Track, or Freedom Inline Hockey Arena (seperately metered)
 - 5. District programming accounts for 24.50% of overall sports field lighting usage (Attachment B)

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		Total Light Hours	District Light Hours	District Light Hours %	CSO Light Hours	CSO Light Hours %	Other Light Hours	Other Light Hours %
	FY15-16	512.50	00:00	0.00%	359.00	70.05%	153.50	29.95%
	FY16-17	579.50	0.00	%00:0	344.25	59.40%	235.25	40.60%
Freedom Park	FY17-18	660.25	0.00	%00:0	463.00	70.12%	197.25	29.88%
	FY18-19	456.75	00:00	0.00%	346.00	75.75%	110.75	24.25%
	FY19-20	568.50	00:00	0.00%	552.50	97.19%	16.00	2.81%
	5-YEAR TOTAL	2,777.50	00'0	0.00%	2,064.75	74.34%	712.75	25.66%
	5-YEAR AVERAGE	555,50	00'0	0.00%	412.95	74,34%	142.55	25.66%
		Total Light Hours	District Light Hours	District Light Hours %	CSO Light Hours	CSO Light Hours %	Other Light Hours	Other Light Hours %
	FY15-16	756.00	0.00	0.00%	756.00	100.00%	0.00	0.00%
	FY16-17	667.50	0.00	0.00%	667.50	100.00%	0.00	0.00%
Bob Kildee Community	FY17-18	760.00	0.00	0.00%	760.00	100.00%	0.00	0.00%
Park (Sports Fields)	FY18-19	581.75	0.00	0.00%	581.75	100.00%	00:00	0.00%
	FY19-20	590.00	0.50	0.08%	589.50	99.92%	0.00	0.00%
	5-YEAR TOTAL	3,355.25	0.50	0.01%	3,354.75	866 66	0.00	0.00%
	5-YEAR AVERAGE	671.05	0.10	0.01%	670.95	966.986	0.00	0.00%

urs CSO Light Hours % Other Light Hours	78.21% 17.25	72.79% 30.25	69.27% 10.25	73.53% 7.00	71.62% 71.50	78 90% 136.25	73.38% 27.25
District Light Hours % CSO Light Hours	20.25% 877.75	24.00% 687.00	29.61% 632.75		17.67% 478.25	23.47% 3,181.92	23.47% 636.38
District Light Hours Di	227.25	226.50	270.50	175.25	118.00	1,017.50	203.50
Total Light Hours	1,122.25	943.75	913.50	688.42	667.75	4,335,67	867.13
THE REPORT OF STREET	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	5-YEAR TOTAL	5-YEAR AVERAGE

Other Light Hours 79.50 5.78% 5.78% 60.75 3.84% 33.50 72.25 6.46% 30.125 6.05

Į									
			Total Light Hours	District Light Hours	District Light Hours %	CSO Light Hours	CSO Light Hours %	Other Light Hours	Other Light Hours %
62		2015	3,767.06	852.65	22.63%	2,664.16	70.72%	250.25	6.64%
30		2016	3,437.70	911.15	26.50%	2,205.80	64.16%	320.75	9.33%
91	CHMMARY	2017	3,917.25	1,027.00	26.22%	2,622.00	66.93%	268.25	6.85%
33	NEW TOO	2018	2,923.87	781.50	26.73%	1,991.12	68.10%	151.25	5.17%
88		2019	2,944.90	576.65	19.58%	2,208.50	74.99%	159.75	5.42%
#		5-YEAR TOTAL	16,990.78	4,148.95	24.42%	11,691.58	68.81%	1,150.25	6.77%
SS.		5-YEAR AVERAGE	3,398.16	829.79	24.42%	2,338.32	68,8150	230.05	6.77%

Notes:

1. Analysis of sports field light hours includes District Use ("Classification" or "Class 0"), Community Service Organization ("Class 1") and other use from Non-Profit/Resident Organizations, In-District Residents, and Out-of-District ("Classes 2-3-4" respectively)