




# Conejo Recreation & Park District

## BOARD OF DIRECTORS

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## GENERAL MANAGER EMERITUS

Tex Ward

DATE: October 19, 2023  
TO: Board of Directors  
FROM: Loretta Massie, Accounting Supervisor   
SUBJECT: Budget Performance Report for September 2023

Here for your review is the Fiscal Year 2023-2024 Revenue and Expenditure Budget Performance Summary by Work Center for the General Fund and Special Assessment Funds through September 30, 2023, 25% of the fiscal year complete.

Overall, revenues and expenditures are in line with the budget approved by your board.

| GENERAL FUND        | ADOPTED BUDGET | RECEIVED TO DATE | PERCENT | COMMENTS   |
|---------------------|----------------|------------------|---------|--|
| REVENUE             | \$ 29,467,493  | 2,192,408        | 7%      | Property Taxes collected are received in December and April of each fiscal year. |
| Receivable          | 29,217,493     | 2,192,408        | 8%      |  |
| Use of Fund Balance | 250,000        |                  |         | Actual use of Fund Balance determined at Year End                                |

| EXPENDITURES              | ADOPTED BUDGET | EXPENDED TO DATE | PERCENT | COMMENTS                                   |
|---------------------------|----------------|------------------|---------|--|
| <u>WORK CENTER</u>        |                |                  |         |  |
| Administration            | \$ 783,005     | 155,707          | 20%     |  |
| Finance                   | 625,550        | 73,492           | 12%     |  |
| Data Processing           | 598,228        | 151,615          | 25%     |  |
| Personnel                 | 628,157        | 93,199           | 15%     |  |
| Risk Management           | 790,236        | 337,213          | 43%     | Liability semi annual premium/Workers Comp |
| MRCA                      | 492,672        | 138,415          | 28%     | Annual Accounting Software Maintenance     |
| Hillcrest Center          | 220,044        | 49,760           | 23%     |  |
| Parks Administration      | 402,185        | 88,463           | 22%     |  |
| Planning                  | 266,819        | 23,012           | 9%      |  |
| Grounds Maintenance       | 6,971,732      | 1,526,903        | 22%     |  |
| Building Maintenance      | 1,921,934      | 369,470          | 19%     |  |
| Fleet Maintenance         | 465,694        | 80,738           | 17%     |  |
| COSCA                     | 1,697,953      | 348,992          | 21%     |  |
| Recreation Administration | 508,369        | 113,807          | 22%     |  |
| Community Engagement      | 583,850        | 132,038          | 23%     |  |
| Sycamore                  | 366,520        | 86,441           | 24%     |  |
| BOC Activities            | 993,845        | 245,906          | 25%     |  |
| CCC Activities            | 685,615        | 155,366          | 23%     |  |
| TOC Activities            | 763,505        | 172,614          | 23%     |  |
| DVC Activities            | 847,534        | 204,814          | 24%     |  |
| Outdoor                   | 526,977        | 290,380          | 55%     | Summer Camps                               |

**EXPENDITURES**

| <u>WORK CENTER</u>        | <u>ADOPTED BUDGET</u> | <u>EXPENDED TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u>       |
|---------------------------|-----------------------|-------------------------|----------------|-----------------------|
| Teen Center               | 753,940               | 161,828                 | 21%            |                       |
| Outreach                  | 264,073               | 37,743                  | 14%            |                       |
| Oak                       | 284,001               | 61,052                  | 21%            |                       |
| Cultural Activities       | 1,364,560             | 380,116                 | 28%            | Contract Instruction  |
| Sports                    | 1,011,182             | 231,642                 | 23%            |                       |
| Aquatics                  | 913,026               | 294,872                 | 32%            | Annual Facility Lease |
| Therapeutics              | 514,108               | 115,232                 | 22%            |                       |
| GACC Activities           | 885,748               | 185,288                 | 21%            |                       |
| CSVP                      | 356,514               | 67,604                  | 19%            |                       |
| Inclusion                 | 107,731               | 17,390                  | 16%            |                       |
| TOTAL - All Work Centers  | <u>\$ 27,595,307</u>  | <u>\$ 6,391,113</u>     | 23%            |                       |
| Transfers Out             | 1,782,000             | 1,782,000               | 100%           |                       |
| <b>Total Expenditures</b> | <b>29,377,307</b>     | <b>8,173,113</b>        | <b>28%</b>     |                       |

**EQUIPMENT REPLACEMENT**

|              |                   |                |     |
|--------------|-------------------|----------------|-----|
| Expenditures | \$ <u>861,000</u> | <u>108,279</u> | 13% |
|--------------|-------------------|----------------|-----|

**DOS VIENTOS ASSESSMENT DISTRICT**

|                     | <u>ADOPTED BUDGET</u> | <u>RECEIVED TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u>  |
|---------------------|-----------------------|-------------------------|----------------|--|
| Revenue             | \$ <u>1,687,095</u>   | <u>45,743</u>           | 3%             | Property Assessments collected are received in December and April of each fiscal year. |
| Receivable          | 1,504,773             | 45,743                  | 3%             |  |
| Use of Fund Balance | 182,322               |                         |                | Actual use of Fund Balance determined at Year End                                      |

|                    | <u>ADOPTED BUDGET</u> | <u>EXPENDED TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u> |
|--------------------|-----------------------|-------------------------|----------------|-----------------|
| Total Expenditures | \$ <u>1,657,095</u>   | <u>\$ 321,109</u>       | 19%            |                 |
| Transfers Out      | 30,000                |                         |                |                 |
| Total Expenditures | 1,687,095             |                         |                |                 |

**RANCHO CONEJO ASSESSMENT DISTRICT**

|                     | <u>ADOPTED BUDGET</u> | <u>RECEIVED TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u>  |
|---------------------|-----------------------|-------------------------|----------------|--|
| Revenue             | \$ <u>395,841</u>     | <u>\$ 0</u>             | 0%             | Property Assessments collected are received in December and April of each fiscal year. |
| Receivable          | 265,019               | 0                       | 0%             |  |
| Use of Fund Balance | 130,822               |                         |                | Actual use of Fund Balance determined at Year End                                      |

|                    | <u>ADOPTED BUDGET</u> | <u>EXPENDED TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u> |
|--------------------|-----------------------|-------------------------|----------------|-----------------|
| Total Expenditures | \$ <u>395,841</u>     | <u>\$ 71,922</u>        | 18%            |                 |

**EXPENDITURES**

| <u>WORK CENTER</u> | <u>ADOPTED<br/>BUDGET</u> | <u>EXPENDED<br/>TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u> |
|--------------------|---------------------------|-----------------------------|----------------|-----------------|
|--------------------|---------------------------|-----------------------------|----------------|-----------------|

**DISTRICTWIDE ASSESSMENT DISTRICT**

|                     | <u>ADOPTED<br/>BUDGET</u> | <u>RECEIVED<br/>TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u>  |
|---------------------|---------------------------|-----------------------------|----------------|--|
| <b>Revenue</b>      | \$ 6,873,372              | \$ 428                      | 0%             | Property Assessments collected are received in December and April of each fiscal year. |
| Receivable          | 6,279,372                 | 428                         | 0%             |  |
| Use of Fund Balance | 594,000                   |                             |                | Actual use of Fund Balance determined at Year End                                      |

|                           | <u>ADOPTED<br/>BUDGET</u> | <u>EXPENDED<br/>TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u> |
|---------------------------|---------------------------|-----------------------------|----------------|-----------------|
| <b>Expenditures</b>       | \$ 6,823,372              | \$ 618,045                  | 9%             |                 |
| Transfers Out             | 50,000                    |                             |                |                 |
| <b>Total Expenditures</b> | 6,873,372                 |                             |                |                 |