



Conejo Recreation & Park District

BOARD OF DIRECTORS

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Tex Ward

DATE: January 19, 2023
TO: Board of Directors
FROM: Loretta Massie, Accounting Supervisor
SUBJECT: Budget Performance Report for December 2022

Here for your review is the Fiscal Year 2022-2023 Revenue and Expenditure Budget Performance Summary by Work Center for the General Fund and Special Assessment Funds through December 31, 2022, 50% of the fiscal year complete.

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

GENERAL FUND	AMENDED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
REVENUE	\$ 29,562,162	15,208,060	51%	Property Taxes collected are received in December and April of each fiscal year.
Receivable	26,418,605	15,208,060	58%	
Use of Fund Balance	3,143,557			Actual use of Fund Balance determined at Year End

EXPENDITURES	ADOPTED BUDGET	EXPENDED TO DATE	PERCENT	COMMENTS
WORK CENTER				
Administration	\$ 900,043	354,442	39%	
Finance	597,869	206,218	34%	
Data Processing	633,794	285,048	45%	
Personnel	755,687	204,606	27%	
Risk Management	788,831	523,219	66%	Workers Comp, Liability semi annual premium
MRCA	487,095	248,676	51%	Annual accounting software
Hillcrest Center	228,367	94,510	41%	
Parks Administration	413,316	188,850	46%	
Planning	282,764	142,593	50%	
Grounds Maintenance	6,730,186	3,479,118	52%	Tree maintenance and utilities
Building Maintenance	1,705,354	771,056	45%	
Fleet Maintenance	438,502	221,385	50%	
COSCA	1,640,107	648,447	40%	
Recreation Administration	590,922	208,451	35%	
Community Engagement	552,898	271,458	49%	
Sycamore	351,941	145,439	41%	
BOC Activities	846,751	418,994	49%	
CCC Activities	656,947	286,258	44%	
TOC Activities	701,350	346,697	49%	
DVC Activities	794,234	377,194	47%	
Outdoor	502,963	239,537	48%	

EXPENDITURES

<u>WORK CENTER</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Teen Center	670,355	268,295	40%	
Outreach	228,291	77,585	34%	
Oak	263,524	107,390	41%	
Cultural Activities	1,248,762	659,435	53%	Contract Instruction
Sports	943,828	450,957	48%	
Aquatics	796,237	441,208	55%	Annual Building Lease/Utilities
Therapeutics	471,801	178,205	38%	
GACC Activities	841,759	395,513	47%	
CSVP	334,022	134,123	40%	
Inclusion	103,162	38,195	37%	
TOTAL - All Work Centers	\$ 26,501,662	\$ 12,413,103	47%	
Transfers Out	3,060,500	1,545,000	50%	
Total Expenditures	29,562,162	13,958,103	47%	

EQUIPMENT REPLACEMENT

Expenditures	\$ 708,000	483,850	68%	Vehicle purchase
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DOS VIENTOS ASSESSMENT DISTRICT

	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Revenue	\$ 2,086,422	575,311	28%	Property Assessments collected are received in December and April of each fiscal year.
Receivable	2,045,488	575,311	28%	
Use of Fund Balance	40,934			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	\$ 2,086,422	\$ 975,110	47%	Capital projects

RANCHO CONEJO ASSESSMENT DISTRICT

	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Revenue	\$ 401,042	\$ 71,309	18%	Property Assessments collected are received in December and April of each fiscal year.
Receivable	128,763	71,309	55%	
Use of Fund Balance	16,468			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	\$ 401,042	\$ 146,202	36%	

EXPENDITURES

<u>WORK CENTER</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
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DISTRICTWIDE ASSESSMENT DISTRICT

	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Revenue	\$ 7,758,787	\$ 3,250,507	42%	Property Assessments collected are received in December and April of each fiscal year.
Receivable	5,627,858	3,250,507	58%	
Use of Fund Balance	2,130,929			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	\$ 6,639,187	\$ 2,645,950	40%	Capital projects