




# Conejo Recreation & Park District

**GENERAL MANAGER**  
Jim Friedl

**BOARD OF DIRECTORS**  
George M. Lange, Chair  
Doug Nickles, Vice-Chair  
Chuck Huffer, Director  
Nellie Cusworth, Director  
Marissa Buss, Director

**DATE:** February 15, 2024  
**TO:** Board of Directors  
**FROM:** Loretta Massie, Accounting Supervisor   
**SUBJECT:** Budget Performance Report for January 2024

**GENERAL MANAGER EMERITUS**  
Tex Ward

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 January 31, 2024, 58% 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	16,050,857	54%	Property Taxes collected are received in December and April of each fiscal year.
Receivable	29,217,493	16,050,857	55%	
Use of Fund Balance	250,000			Actual use of Fund Balance determined at Year End

EXPENDITURES	ADOPTED BUDGET	EXPENDED TO DATE	PERCENT	COMMENTS
<b>WORK CENTER</b>				
Administration	\$ 783,005	400,575	51%	
Finance	625,550	225,943	36%	
Data Processing	598,228	310,201	52%	
Personnel	628,157	255,627	41%	
Risk Management	872,236	669,064	77%	Liability semi annual premium
MRCA	492,672	295,724	60%	Annual Accounting Software Maintenance
Hillcrest Center	220,044	120,238	55%	
Parks Administration	402,185	213,565	53%	
Planning	266,819	62,531	23%	
Grounds Maintenance	6,971,732	3,701,934	53%	
Building Maintenance	1,956,934	895,983	46%	
Fleet Maintenance	465,694	262,068	56%	
COSCA	1,697,953	867,927	51%	
Recreation Administration	508,369	274,303	54%	
Community Engagement	583,850	333,818	57%	
Sycamore	366,520	186,771	51%	
BOC Activities	993,845	559,950	56%	
CCC Activities	685,615	365,119	53%	
TOC Activities	763,505	395,721	52%	
DVC Activities	847,534	451,250	53%	
Outdoor	526,977	362,645	69%	Summer Camps
Teen Center	753,940	400,250	53%	

**EXPENDITURES**

<u>WORK CENTER</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Outreach	264,073	95,677	36%	
Oak	284,001	129,760	46%	
Cultural Activities	1,364,560	864,612	63%	Contract Instruction
Sports	1,011,182	493,189	49%	
Aquatics	913,026	562,822	62%	Annual Facility Lease
Therapeutics	514,108	273,183	53%	
GACC Activities	885,748	488,906	55%	
CSVP	356,514	178,709	50%	
Inclusion	107,731	45,016	42%	
TOTAL - All Work Centers	<u>\$ 27,712,307</u>	<u>\$ 14,743,080</u>	53%	
Transfers Out	1,782,000	1,782,000	100%	
<b>Total Expenditures</b>	<b>29,494,307</b>	<b>16,525,080</b>	<b>56%</b>	

**EQUIPMENT REPLACEMENT**

Expenditures	<u>\$ 861,000</u>	<u>184,250</u>	21%
--------------	-------------------	----------------	-----

**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>491,761</u>	29%	Property Assessments collected are received in December and April of each fiscal year.
Receivable	1,504,773	491,761	33%	
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>\$ 723,738</u>	44%	
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>\$ 73,464</u>	19%	Property Assessments collected are received in December and April of each fiscal year.
Receivable	265,019	73,464	28%	
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>\$ 175,014</u>	44%	

**DISTRICTWIDE ASSESSMENT DISTRICT**

**EXPENDITURES**

<u>WORK CENTER</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Revenue	\$ 6,873,372	\$ 2,549,007	37%	Property Assessments collected are received in December and April of each fiscal year.
Receivable	6,279,372	2,549,007	41%	
Use of Fund Balance	594,000			Actual use of Fund Balance determined at Year End
	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Expenditures	\$ 6,823,372	\$ 2,056,314	30%	
Transfers Out	50,000			
<b>Total Expenditures</b>	6,873,372			

**ADMINISTRATIVE OFFICES**

403 West Hillcrest Drive, Thousand Oaks, CA 91360-4223  
 805-495-6471 | 805-497-3199 | parks@crpd.org | www.crpd.org