

RANCHO SIMI RECREATION AND PARK DISTRICT
INTEROFFICE MEMORANDUM

DATE: January 17, 2008
TO: Board of Directors
FROM: General Manager
SUBJECT: Report on District Financial Matters In Oak Park

SUMMARY

The Oak Park budget is set forth in three of the District's funds; General Fund No. 41, Oak Park Assessment Fund No. 36 and Special Zone Tax Fund No. 45. As of the time of this report, Staff was unable to obtain from the County of Ventura the assessed valuations of all tax rate areas in the Park District's jurisdiction. This information has traditionally been used to calculate the Oak Park percentage of property tax revenue. Once this information is received from the County, it will be the subject of another report to the Committee.

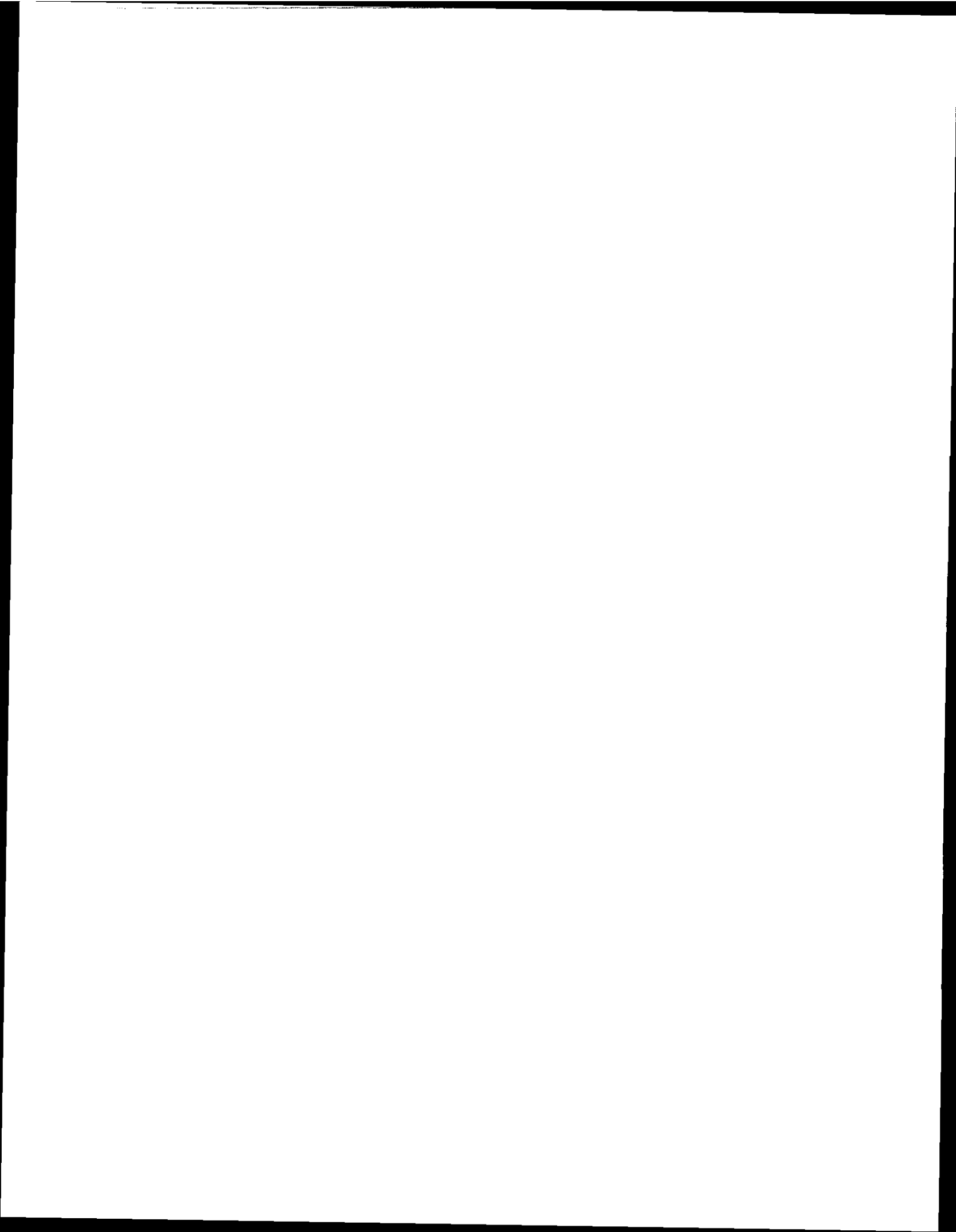
Under these circumstances, staff has prepared the attached report which identifies the financial transactions for Oak Park maintenance and recreation, and which also indicates the amount expended for these services as of December 31, 2007. The percent these expenditures represent of the approved budget amounts is also listed. In short, expenses to date are ordinary course in nature. There is nothing unusual to report. If all budgeted expenditures occur, the Oak Park budget will end the year with total reserves of approximately \$245,955.

ACTION REQUESTED

None, this item is informational



Larry Peterson
General Manager



SUMMARY OF REVENUES AND EXPENDITURES
OAK PARK - FUND NO. 41

<u>RECREATION AND LEISURE SERVICES</u>	<u>Actual 2005- 06</u>	<u>Actual 2005- 06</u>	<u>Approved 2005-06</u>	<u>Spent As of 12/31/07</u>	<u>Percent Expended</u>	
Salaries and Benefits	2.0	493,347	516,394	557,194	296,865	53.28%
Recreation Supervisor II	1.0					
Recreation Coordinator	1.0					
Services, Supplies and Capital Equipment	126,252	135,978	122,200	71,989	58.91%	
Clothing and Supplies - Safety	7	--	--			
Custodial Supplies	2,339	1,986	2,500			
Office Equipment Maintenance	--	(746)	--			
Other Equipment Maintenance	150	--	250			
Building Maint. - Contract Services	11,592	1,147	--			
Building Maintenance	171	44	500			
Building Equipment Maintenance	3,368	2,457	1,500			
Grounds Maintenance - Contract Svcs.	2,191	170	--			
Office Supplies	5,314	2,590	3,250			
Postage & Express Mail	142	16	--			
Publications & Legal Notices	52	150	--			
Rents and Leases - Equipment	--	350	--			
Small Tools and Instruments	100	--	200			
Minor Equipment	306	11,174	1,000			
Special Department Expense	74,844	95,403	95,000			
Education & Travel Expense	513	528	--			
Utilities - Gas	5,089	1,639	1,500			
Utilities - Electrical	18,155	19,072	16,500			
Utilities - Sewer	1,920	--	--			
<u>PLANNING, MAINTENANCE & OPERATIONS - OAK PARK</u>						
Salaries and Benefits	6.0	403,241	424,378	460,509	198,767	43.16%
Sr. Maintenance Supervisor - Grounds	1.0					
Groundskeeper I	3.0					
Groundskeeper II	1.0					
Crew Leader	1.0					
Services, Supplies and Capital Equipment	330,228	367,979	367,750	156,013	42.42%	
Uniform Allowance	1,645	1,516	1,400			
Clothing and Supplies - Safety	1,912	438	900			
Custodial Supplies	--	129	200			
Automotive Maintenance	1,171	3,118	4,000			
Office Equipment Maintenance	--	190	250			
Other Equipment Maintenance	1,217	2,681	1,500			
Building Maint. - Contract Services	838	2,686	3,000			
Building Maintenance	2,792	2,088	2,000			
Building Equipment Maintenance	--	1,519	1,000			
Improvements Maintenance	45	59,723	58,000			
Grounds Maintenance	29,341	21,430	25,000			
Grounds Maint. - Contract Services	17,191	3,847	2,350			
Medical	--	--	250			
Memberships	--	130	150			
Books & Publications	--	14	250			
Office Supplies	1,151	910	750			
Professional Svc-Employment Agency	19,944	7,466	4,500			
Rents and Leases - Equipment	1,873	1,493	1,500			
Small Tools and Instruments	1,651	1,110	750			
Minor Equipment	1,575	2,148	2,750			
Special Department Expense	335	40	500			
Gasoline, Oil - Fleet	8,731	6,954	7,000			
Education & Travel Expense	357	65	500			
Utilities - Water	165,177	169,862	170,000			
Utilities - Gas	361	313	500			
Utilities - Electrical	68,122	70,826	70,000			
Utilities - Sewer	4,800	7,280	8,750			
Total			1,507,653	723,634	48.00%	



SUMMARY OF REVENUES AND EXPENDITURES
OAK PARK ASSESSMENT FUND NO. 36

	Actual 2005-06	Actual 2006-07	Approved 2007-08	As of 12/31/07	Percent Rec'd/Exp.
REVENUES					
<u>Assessment Revenue</u>	<u>125,513</u>	<u>131,204</u>	<u>129,299</u>	<u>77,584</u>	<u>60.00%</u>
Current Year	120,007	127,399	127,399		
Prior Year	3,926	818	800		
Admin./Collection Fees**	(309)	--	--		
Interest	1,889	2,987	1,100		
<u>Inter-Fund Transfer</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Fund 44	--	--	--		
<u>Carryover (Prior Year)</u>	<u>35,041</u>	<u>48,174</u>	<u>134,748</u>		
TOTAL REVENUE FUND NO. 36	<u>160,554</u>	<u>179,378</u>	<u>264,047</u>		
EXPENDITURES					
<u>Salaries and Employee Benefits</u>	<u>35,998</u>	<u>22,031</u>	<u>59,566</u>	<u>17,237</u>	<u>28.94%</u>
<u>Services, Supplies and Capital Equipment</u>	<u>0</u>	<u>14,386</u>	<u>7,500</u>	<u>7,400</u>	<u>98.67%</u>
Furniture & Fixtures - OPCC	--	14,386	7,500		
<u>Capital Outlay</u>	<u>76,383</u>	<u>8,214</u>	<u>196,981</u>	<u>0</u>	<u>0.00%</u>
Mae Boyar Playground Replacement	55,000	--	--		
Medea Creek Repair	--	4,086	130,000		
Oak Park Community Center Misc.	9,000	4,128	--		
Oak Park Community Center - Storage Shed	12,383	--	--		
Oak Park Community Garden	--	--	5,000		
Park Sign Replacement	--	--	27,000		
Reserve	--	--	34,981		
TOTAL EXPENDITURES FUND NO. 36	<u>112,380</u>	<u>44,630</u>	<u>264,047</u>	<u>24,637</u>	<u>9.33%</u>

**Property tax budgets for 2006-2007 reflect net receipts. Admin/collection fees will no longer be segregated.

SUMMARY OF REVENUES AND EXPENDITURES
OAK PARK SPECIAL ZONE TAX FUND NO. 45

REVENUES	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Approved <u>2007-08</u>	As of <u>12/31/07</u>	Percent <u>Rec'd/Exp.</u>
<u>Property Taxes</u>	<u>152,970</u>	<u>166,511</u>	<u>158,045</u>	<u>98,455</u>	<u>62.30%</u>
Secured	130,718	143,445	143,445		
Supplemental	7,822	6,843	4,200		
Unsecured	5,327	5,569	5,100		
Prior Year (Sec. & Unsec.)	5,459	2,163	2,100		
Homeowners' Exemptions	1,704	1,575	1,500		
Admin./Collection Fees**	(2,351)	--	--		
Interest Earned	4,292	6,915	1,700		
 <u>Inter-Fund Transfer</u>	 <u>(65,657)</u>	 <u>0</u>	 <u>94,687</u>		
Fund 44	(65,657)	--	94,687		
 <u>Carry-Over (Prior Year)</u>	 <u>152,397</u>	 <u>113,064</u>	 <u>164,751</u>		
 TOTAL REVENUE FUND NO. 45	 <u>239,710</u>	 <u>279,575</u>	 <u>417,483</u>		
 EXPENDITURES					
<u>Salaries and Employee Benefits</u>	<u>31,397</u>	<u>36,156</u>	<u>44,599</u>	<u>17,035</u>	<u>38.20%</u>
 <u>Services and Supplies and Capital Equipment</u>	 <u>95,249</u>	 <u>78,668</u>	 <u>256,910</u>	 <u>18,193</u>	 <u>7.08%</u>
Automotive Equipment	--	--	12,000		
Building Maintenance-Contract	27,991	46,266	104,788		
Janitorial Services	9,036	9,419	8,500		
Grounds Maintenance-Contract	46,435	22,720	33,435		
Grounds Maintenance	2,100	--	--		
Rents & Leases - Equipment	527	263	--		
Shop and Maintenance Equipment	9,160	--	--		
Brush Control	--	--	98,187		
 <u>Reserve</u>	 <u>0</u>	 <u>0</u>	 <u>115,974</u>	 <u>0</u>	 <u>0.00%</u>
 TOTAL EXPENDITURES FUND NO. 45	 <u>126,646</u>	 <u>114,824</u>	 <u>417,483</u>	 <u>35,228</u>	 <u>8.44%</u>