Conejo Recreation & Park District

GENERAL MANAGER
Jim Friedl

DATE: October 1, 2026
TO: Board of Directors
FROM: Jessi Richardson, Finance Manager
SUBJECT: Budget Performance Report for July 2026

Here for your review is the Fiscal Year 2026-2027 Revenue and Expenditure Budget Performance Summary by Work Center for the General Fund and Special Assessment Funds through July 31, 2026, 8% of the fiscal year complete.

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

GENERAL FUND SUMMARY	ADOPTED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
Total Revenues	**$ 36,224,019**	**$ 530,198**	**1%**	
Total Expenditures	**$ 36,223,019**	**$ 3,455,965**	**10%**	

REVENUE DETAILS	ADOPTED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
Taxes & Subventions	21,593,000	-	0%	Property Taxes collected are received in December and April of each fiscal year.
Licenses & Permits	7,800	42	1%	
Use of Money & Property	989,200	58,843	6%	
Other Government Agencies	4,464,000	-	0%	
Charges for Services	7,046,742	443,991	6%	
Other Revenues	54,600	27,322	50%	Event Fees
Operating Transfer In	1,000,000	-	0%	
Use of Fund Balance	1,068,677	-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	**$ 36,224,019**	**$ 530,198**	1%	

WORK CENTER EXPENDITURES	ADOPTED BUDGET	EXPENDED TO DATE	PERCENT	COMMENTS
Administration	980,592	76,123	8%	
Finance	802,619	27,197	3%	
Data Processing	829,709	58,657	7%	
Personnel	860,023	50,041	6%	
Risk Management	930,546	346,322	37%	Liability/Workers' Comp Insurance semi-annual premium
MRCA	712,979	39,860	6%	
Hillcrest Center	685,839	22,406	3%	
Parks Administration	508,181	41,720	8%	
Planning	287,661	22,419	8%	
Grounds Maintenance	7,958,208	852,162	11%	Water Utilities
Building Maintenance	2,535,145	152,547	6%	
Fleet Maintenance	597,832	40,693	7%	
COSCA	2,153,530	163,555	8%	
Recreation Administration	640,168	44,113	7%	
Community Engagement	816,210	76,854	9%	
Sycamore	403,460	38,049	9%	

WORK CENTER EXPENDITURES		ADOPTED BUDGET		EXPENDED TO DATE	PERCENT	COMMENTS
BOC Activities		1,281,890		137,160	11%	Summer instruction contracts
CCC Activities		853,337		67,140	8%	
TOC Activities		901,125		85,307	9%	
DVC Activities		1,003,656		103,776	10%	
Outdoor		736,914		145,431	20%	Summer Camps
Teen Center		850,174		78,161	9%	
Outreach		304,765		19,239	6%	
Oak		329,124		43,478	13%	4th of July Event
Cultural Activities		1,606,579		300,390	19%	Summer instruction contracts
Sports		1,149,091		126,226	11%	Summer instruction contracts
Aquatics		1,203,432		129,947	11%	Summer instruction contracts
Therapeutics		677,269		45,909	7%	
GACC Activities		1,006,735		84,726	8%	
CSVP		483,454		23,601	5%	
Inclusion		175,414		12,757	7%	
TOTAL - All Work Centers	$	34,265,661	$	3,455,965	10%	
Transfers Out		1,957,358		-	0%	
TOTAL EXPENDITURES	**$**	**36,223,019**	**$**	**3,455,965**	**10%**	

EQUIPMENT REPLACEMENT		ADOPTED BUDGET		RECEIVED TO DATE	PERCENT	COMMENTS
Expenditures	$	680,000	$	139	0%	

DOS VIENTOS ASSESSMENT DISTRICT		ADOPTED BUDGET		RECEIVED TO DATE	PERCENT	COMMENTS
Interest		1,000		-	0%	
Assessments		789,700		-	0%	Property Assessments collected are received in December and April of each fiscal year.
Licenses & Permits		175,500		19,878	11%	
General Fund Contribution		461,512		-	0%	
Use of Fund Balance		-		-	0%	
TOTAL REVENUES	$	1,427,712	$	19,878	1%	
TOTAL EXPENDITURES	$	1,427,712	$	103,594	7%	

RANCHO CONEJO ASSESSMENT DISTRICT		AMENDED BUDGET		RECEIVED TO DATE	PERCENT	COMMENTS
Interest		-		-	0%	
Assessments		147,100		-	0%	Property Assessments collected are received in December and April of each fiscal year.
General Fund Contribution		374,290		-	0%	
Use of Fund Balance		-		-	0%	
TOTAL REVENUES	$	521,390	$	-	0%	
TOTAL EXPENDITURES	$	521,390	$	-	0%	

DISTRICTWIDE ASSESSMENT DISTRICT		AMENDED BUDGET		RECEIVED TO DATE	PERCENT	COMMENTS
Interest		30,000		-	0%	
Assessments		2,329,100		-	0%	Property Assessments collected are received in December and April of each fiscal year.
Other Revenues		35,700		35	0%	
From Other Funds		471,556		-	0%	
Use of Fund Balance		2,361,718		-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	$	5,228,074	$	35	0%	
TOTAL EXPENDITURES	$	5,228,074	$	343,905	7%	