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 August 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 August 31, 2026, 16% 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**	**$ 1,583,510**	**4%**	
Total Expenditures	**$ 36,223,019**	**$ 5,910,459**	**16%**	

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	2,844	36%	
Use of Money & Property	989,200	238,868	24%	
Other Government Agencies	4,464,000	-	0%	
Charges for Services	7,046,742	1,294,406	18%	
Other Revenues	54,600	47,392	87%	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**	**$ 1,583,510**	4%	

WORK CENTER EXPENDITURES	ADOPTED BUDGET	EXPENDED TO DATE	PERCENT	COMMENTS
Administration	980,592	125,255	13%	
Finance	802,619	58,746	7%	
Data Processing	829,709	103,170	12%	
Personnel	860,023	97,313	11%	
Risk Management	930,546	355,981	38%	Liability/Workers' Comp Insurance semi-annual premium
MRCA	712,979	81,913	11%	
Hillcrest Center	685,839	55,761	8%	
Parks Administration	508,181	79,486	16%	
Planning	287,661	41,428	14%	
Grounds Maintenance	7,958,208	1,493,194	19%	Water Utilities
Building Maintenance	2,535,145	318,040	13%	
Fleet Maintenance	597,832	78,662	13%	
COSCA	2,153,530	322,160	15%	
Recreation Administration	640,168	94,224	15%	
Community Engagement	816,210	114,869	14%	
Sycamore	403,460	69,458	17%	Summer instruction contracts

WORK CENTER EXPENDITURES		ADOPTED BUDGET		EXPENDED TO DATE	PERCENT	COMMENTS
BOC Activities		1,281,890		236,230	18%	Summer instruction contracts
CCC Activities		853,337		117,501	14%	
TOC Activities		901,125		147,464	16%	
DVC Activities		1,003,656		185,229	18%	Summer instruction contracts
Outdoor		736,914		250,210	34%	Summer Camps
Teen Center		850,174		133,599	16%	
Outreach		304,765		36,848	12%	
Oak		329,124		60,534	18%	4th of July Event
Cultural Activities		1,606,579		353,762	22%	Summer instruction contracts
Sports		1,149,091		242,453	21%	Instruction contracts
Aquatics		1,203,432		305,211	25%	Annual Property Lease
Therapeutics		677,269		111,533	16%	
GACC Activities		1,006,735		162,847	16%	
CSVP		483,454		56,046	12%	
Inclusion		175,414		21,333	12%	
TOTAL - All Work Centers	$	34,265,661	$	5,910,459	17%	
Transfers Out		1,957,358		-	0%	
TOTAL EXPENDITURES	**$**	**36,223,019**	**$**	**5,910,459**	**16%**	

EQUIPMENT REPLACEMENT		ADOPTED BUDGET		RECEIVED TO DATE	PERCENT	COMMENTS
Expenditures	$	680,000	$	10,488	2%	

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		31,850	18%	
General Fund Contribution		461,512		-	0%	
Use of Fund Balance		-		-	0%	
TOTAL REVENUES	$	1,427,712	$	31,850	2%	
TOTAL EXPENDITURES	$	1,427,712	$	166,671	12%	

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	$	53,555	10%	

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	$	475,729	9%	