

Ladera Recreation District
Budget vs. Actuals: Profit and Losses
January - August, 2026

	Aug-26				Year to Date 2026			
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget	% of Budget
Revenue								
1100 Facility Rentals								
1110 Pool Lease	2,690	-	2,690		25,636	11,600	14,036	221%
1120 Tennis Court Lease	3,255	3,030	225	107%	23,758	24,240	(482)	98%
1130 Misc Facilities Rentals	525	-	525		12,313	9,400	2,913	131%
1140 Party and event rentals	985	-	985		12,482	-	12,482	
Total 1100 Facility Rentals	7,455	3,030	4,425	246%	74,189	45,240	28,949	164%
1200 membership								
1210 Drop In	1,262	1,910	(649)	66%	5,562	7,880	(2,318)	71%
1220 Non-resident	6,434	1,240	5,194	519%	496,845	538,590	(41,745)	92%
1230 Residents	1,170	3,300	(2,130)	35%	290,571	294,900	(4,329)	99%
Total 1200 membership	8,866	6,450	2,416	137%	792,978	841,370	(48,392)	94%
1300 Programs								
1310 Camp Ladera	241	-	241		105,833	109,100	(3,267)	97%
1320 Other Non-Aquatic Income		-	-		710	-	710	
1330 Summer Dolphins	125	-	125		63,444	68,000	(4,556)	93%
1340 Masters Swim	390	1,200	(810)	33%	5,400	6,600	(1,200)	82%
1350 Swim Lessons	5,910	8,400	(2,490)	70%	42,755	33,800	8,955	126%
1360 Youth Swim Fitness	5,707	11,100	(5,393)	51%	31,735	40,500	(8,765)	78%
1370 Other Aquatics Programs	755	250	505	302%	2,250	2,000	250	113%
Total 1300 Programs	13,128	20,950	(7,822)	63%	252,127	260,000	(7,873)	97%
1400 Recreation Events								
1410 Events		500	(500)	0%	3,059	2,000	1,059	153%
1420 Vending Income	685	-	685		4,647	-	4,647	
Total 1400 Recreation Events	685	500	185	137%	7,706	2,000	5,706	385%
1500 Property Tax Revenue								
1510 Homeowners Prop Tax Relief		-	-		575	500	75	115%
1520 Property Tax Rev Shift	57,161	53,000	4,161	108%	113,798	105,100	8,698	108%
1530 Property Tax Secured	133	300	(167)	44%	143,665	136,300	7,365	105%
1540 Property Tax Unsecured		-	-		646	800	(154)	81%
Total 1500 Property Tax Revenue	57,294	53,300	3,994	107%	258,684	242,700	15,984	107%
1600 Donations and Interest Income								
1610 Donations		-	-		4,093	3,500	593	117%
1620 Interest Income		-	-		31,177	24,100	7,077	129%
Total 1600 Donations and Interest Income	-	-	-		35,270	27,600	7,670	128%
Total Revenue	87,427	84,230	3,197	104%	1,420,955	1,418,910	2,045	100%
Expenditures								
2100 Administration Expenses								
2110 Accounting		-	-			-	-	
2120 Audit		1,430	(1,430)	0%	11,674	11,440	234	102%
2130 IT		70	(70)	0%	200	560	(360)	36%
2140 Legal		420	(420)	0%	2,449	3,360	(911)	73%
2150 Misc admin expenses	194	280	(86)	69%	1,926	2,240	(314)	86%
2160 Office Supplies	69	280	(211)	25%	1,628	2,240	(612)	73%
2170 Software Subscriptions	625	730	(105)	86%	14,153	15,300	(1,147)	93%
Total 2100 Administration Expenses	888	3,210	(2,322)	28%	32,030	35,140	(3,110)	91%
2200 Bank Fees			-				-	
2210 Bank Transaction Fees	1,909	1,540	369	124%	30,797	32,110	(1,313)	96%
2220 Insurance	24,790	-	24,790		29,777	21,130	8,647	141%
2230 Taxes		-	-		2,500	-	2,500	
Total 2200 Bank Fees	26,699	1,540	25,159	---	63,074	53,240	9,834	118%
2300 Employee Wages								
2320 Lifeguards	22,877	19,720	3,157	116%	134,297	114,010	20,287	118%
2330 Maintenance	2,629	3,000	(371)	88%	22,101	21,510	591	103%
2340 Camp Counselor	7,417	2,790	4,627	266%	32,267	23,950	8,317	135%
2350 Swim Instructors	4,088	3,870	218	106%	28,473	22,600	5,873	126%

2360 Misc Aquatics	112	90	22	124%	1,224	720	504	170%
2370 Misc Non-aquatics		100	(100)	0%	960	800	160	120%
2380 Masters Coaches	683	700	(17)	98%	5,355	5,600	(245)	96%
2390 Swim Coaches	6,871	100	6,771	---	22,446	28,100	(5,654)	80%
Total 2300 Employee Wages	44,677	30,370	14,307	147%	247,123	217,290	29,833	114%
2310 Manager								
2311 General Manager	10,239	10,239	(0)	100%	88,074	87,030	1,044	101%
2312 Aquatics and Accounting	5,035	5,035	-	100%	43,490	42,796	694	102%
2313 Facilities and Operations	5,973	5,973	(0)	100%	51,503	50,770	733	101%
2314 Healthcare & Benefits	3,762	3,762	-	100%	30,095	30,095	-	100%
Total 2310 Manager	25,008	25,008	(0)	100%	213,162	210,691	2,471	101%
2400 Payroll Expenses								
2410 Payroll Fees	343	1,030	(687)	33%	9,319	8,760	559	106%
2420 Payroll Taxes	5,007	4,680	327	107%	32,844	35,480	(2,636)	93%
2430 Payroll Liabilities	59		59		1,765		1,765	
Total 2400 Payroll Expenses	5,409	5,710	(301)	95%	43,928	44,240	(312)	99%
2500 Facilities Maintenance Expenses								
2510 Custodial Services and Supply	4,093	4,120	(27)	99%	26,212	32,960	(6,748)	80%
2520 Landscaping Services	1,250	2,520	(1,270)	50%	16,625	20,160	(3,535)	82%
2530 General Repairs and Maintenance	3,408	5,590	(2,182)	61%	19,372	44,720	(25,348)	43%
2540 Pool Maintenance								
2541 Pool Service	3,213	1,770	1,443	182%	14,010	14,160	(150)	99%
2542 Pool Chemicals	2,398	1,150	1,248	208%	15,218	9,200	6,018	165%
Total 2540 Pool Maintenance	5,611	2,920	2,691	192%	29,228	23,360	5,868	125%
Total 2500 Facilities Maintenance Exp.	14,362	15,150	(788)	95%	91,437	121,200	(29,763)	75%
2600 Interest Expenses		-	-		12,913	13,500	(587)	96%
2650 County Fees								
2651 Property Tax		-	-			2,500	(2,500)	0%
2652 Permit Fees		-	-		2,112	2,200	(88)	96%
Total 2650 County Fees	-	-	-		2,112	4,700	(2,588)	45%
2700 Program Expenses								
2710 Summer Dolphins expenses	500	980	(480)	51%	11,087	16,000	(4,913)	69%
2720 Camp Ladera Expenses	800	200	600	400%	9,786	8,400	1,386	116%
2730 Staff Training & Team Building		280	(280)	0%	184	2,240	(2,056)	8%
2740 Misc program expenses		190	(190)	0%	44	1,520	(1,476)	3%
2750 Pool Equipment	104	330	(226)	32%	4,769	2,640	2,129	181%
Total 2700 Program Expenses	1,404	1,980	(576)	71%	25,869	30,800	(4,931)	84%
2800 Recreation and Events Expenses								
2810 Event expenses	1,261	1,140	121	111%	19,778	14,530	5,248	136%
2820 Vending Supplies	336	-	336		2,928	2,800	128	105%
2830 Misc Recreation Expenses	492	530	(38)	93%	2,351	4,240	(1,889)	55%
Total 2800 Recreation and Events Exp.	2,089	1,670	419	125%	25,057	21,570	3,487	116%
2900 Utilities								
2910 Garbage	1,070	870	200	123%	7,137	6,920	217	103%
2920 PG&E electric	45,708	47,800	(2,092)	96%	45,882	47,975	(2,093)	96%
2930 PG&E gas	1,475	1,640	(165)	90%	50,193	56,230	(6,037)	89%
2940 Telephone/Internet	164	300	(136)	55%	1,356	2,400	(1,044)	57%
2950 Water Service	3,173	3,380	(207)	94%	14,927	14,460	467	103%
Total 2900 Utilities	51,590	53,990	(2,400)	96%	119,496	127,985	(8,489)	93%
5000 Capital Improvements								
Total Expenditures	172,126	138,628	33,497	124%	876,202	880,356	(4,154)	100%
Net Operating Revenue	(84,698)	(54,398)	(30,300)	156%	544,753	538,554	6,199	101%
Other Revenue								
3000 Other Income					211		211	
Total Other Revenue					211	-	211	
Other Expenditures								
4000 Depreciation						-	-	
Total Other Expenditures	-	-	-		(0)	-	(0)	
Net Other Revenue	-	-	-		212	-	212	
Net Revenue	(84,698)	(54,398)	(30,300)	156%	544,965	538,554	6,411	101%