

Ladera Recreation District
Budget vs. Actuals: Profits and Losses (September 2026)

	September				Q3				YTD			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue												
1100 Facility Rentals												
1110 Pool Lease	495	2,320	(1,825)	21%	3,485	2,320	1,165	150%	26,131	13,920	12,211	188%
1120 Tennis Court Lease	2,021	3,030	(1,009)	67%	8,762	9,090	(328)	96%	25,779	27,270	(1,491)	95%
1130 Misc Facilities Rentals	1,063	1,880	(818)	57%	2,700	1,880	820	144%	13,225	11,280	1,945	117%
1140 Party and event rentals	670	-	670		3,165	-	3,165		13,302	-	13,302	
Total 1100 Facility Rentals	4,249	7,230	(2,981)	59%	18,112	13,290	4,822	136%	78,438	52,470	25,968	149%
1200 membership												
1210 Drop In	619	1,180	(561)	52%	3,026	5,500	(2,474)	55%	6,181	9,060	(2,879)	68%
1220 Non-resident	8,231	2,710	5,521	304%	14,665	20,810	(6,145)	70%	511,976	541,300	(29,324)	95%
1230 Residents	1,859	3,200	(1,341)	58%	5,949	9,500	(3,551)	63%	285,470	298,100	(12,630)	96%
Total 1200 membership	10,709	7,090	3,619	151%	23,640	35,810	(12,170)	66%	803,627	848,460	(44,833)	95%
1300 Programs												
1310 Camp Ladera	855	-	855		29,189	11,500	17,689	254%	106,688	109,100	(2,412)	98%
1320 Other Non-Aquatic Income		-	-			-	-		710	-	710	
1330 Summer Dolphins		-	-		4,072	6,200	(2,128)	66%	63,444	68,000	(4,556)	93%
1340 Masters Swim	1,825	1,200	625	152%	2,790	2,800	(10)	100%	7,225	7,800	(575)	93%
1350 Swim Lessons	2,780	2,000	780	139%	15,100	16,900	(1,800)	89%	45,595	35,800	9,795	127%
1360 Youth Swim Fitness	8,658	6,900	1,758	125%	14,365	18,000	(3,635)	80%	40,393	47,400	(7,007)	85%
1370 Other Aquatics Programs	980	250	730	392%	1,875	750	1,125	250%	3,230	2,250	980	144%
Total 1300 Programs	15,098	10,350	4,748	146%	67,391	56,150	11,241	120%	267,285	270,350	(3,065)	99%
1400 Recreation Events												
1410 Events		500	(500)	0%	1,872	1,500	372	125%	3,059	2,500	559	122%
1420 Vending Income	897	-	897		3,079	-	3,079		5,544	-	5,544	
Total 1400 Recreation Events	897	500	397	179%	4,951	1,500	3,451	330%	8,603	2,500	6,103	344%
1500 Property Tax Revenue												
1510 Homeowners Prop Tax Relie		-	-			-	-		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	11	-	11		3,698	5,100	(1,402)	73%	143,675	136,300	7,375	105%
1540 Property Tax Unsecured		-	-		315	100	215	315%	646	800	(154)	81%
Total 1500 Property Tax Revenue	11	-	11		61,174	58,200	2,974	105%	258,695	242,700	15,995	107%
1600 Donations and Interest Income												
1610 Donations	1,200	-	1,200		1,200	-	1,200		5,293	3,500	1,793	151%
1620 Interest Income		-	-		16,885	13,300	3,585	127%	45,194	24,100	21,094	188%
Total 1600 Donations and Interest Income	1,200	-	1,200		18,085	13,300	4,785	136%	50,487	27,600	22,887	183%
Total Revenue	32,163	25,170	6,993	128%	193,352	178,250	15,102	108%	1,467,134	1,444,080	23,054	102%

Expenditures

2100 Administration Expenses					-					-				
2110 Accounting		-	-			-	-			-	-			
2120 Audit		1,430	(1,430)	0%		1,835	4,290	(2,455)	43%	11,674	12,870	(1,196)	91%	
2130 IT		70	(70)	0%			210	(210)	0%	200	630	(430)	32%	
2140 Legal		420	(420)	0%		1,063	1,260	(197)	84%	2,449	3,780	(1,331)	65%	
2150 Misc admin expenses	474	280	194	169%		505	840	(335)	60%	2,217	2,520	(303)	88%	
2160 Office Supplies	726	280	446	259%		1,121	840	281	133%	2,353	2,520	(167)	93%	
2170 Software Subscriptions	555	730	(175)	76%		1,656	2,190	(534)	76%	14,708	16,030	(1,322)	92%	
Total 2100 Administration Expenses	1,755	3,210	(1,455)	55%		6,180	9,630	(3,450)	64%	33,601	38,350	(4,749)	88%	
2200 Bank Fees														
2210 Bank Transaction Fees	731	840	(109)	87%		5,813	3,360	2,453	173%	31,528	32,950	(1,422)	96%	
2220 Insurance	1,694	-	1,694			28,260	19,700	8,560	143%	31,471	21,130	10,341	149%	
2230 Taxes		-	-			2,500	-	2,500		2,500	-	2,500		
Total 2200 Bank Fees	2,425	840	1,585	289%		36,573	23,060	13,513	159%	65,500	54,080	11,420	121%	
2300 Employee Wages														
2320 Lifeguards	17,289	12,030	5,259	144%		67,185	58,830	8,355	114%	151,586	126,040	25,546	120%	
2330 Maintenance	2,611	2,720	(109)	96%		8,129	9,270	(1,141)	88%	24,712	24,230	482	102%	
2340 Camp Counselor		50	(50)	0%		26,888	15,460	11,428	174%	32,267	24,000	8,267	134%	
2350 Swim Instructors	4,971	3,350	1,621	148%		12,701	10,520	2,181	121%	33,444	25,950	7,494	129%	
2360 Misc Aquatics	751	90	661	834%		1,115	270	845	413%	1,975	810	1,165	244%	
2370 Misc Non-aquatics		100	(100)	0%			300	(300)	0%	960	900	60	107%	
2380 Masters Coaches	518	700	(182)	74%		2,025	2,100	(75)	96%	5,873	6,300	(427)	93%	
2390 Swim Coaches	1	100	(99)	1%		17,642	19,700	(2,058)	90%	22,447	28,200	(5,753)	80%	
Total 2300 Employee Wages	26,140	19,140	7,000	137%		135,684	116,450	19,234	117%	273,263	236,430	36,833	116%	
2310 Manager														
2311 General Manager	10,239	10,239	(0)	100%		31,966	30,716	1,250	104%	98,312	97,268	1,044	101%	
2312 Aquatics and Accounting	6,411	5,035	1,376	127%		17,331	15,105	2,226	115%	49,901	47,831	2,070	104%	
2313 Facilities and Operations	5,973	5,973	(0)	100%		18,769	17,919	850	105%	57,476	56,743	733	101%	
2314 Healthcare & Benefits	551	3,762	(3,211)	15%		8,075	11,286	(3,211)	72%	30,646	33,857	(3,211)	91%	
Total 2310 Manager	23,174	25,008	(1,834)	93%		76,141	75,025	1,116	101%	236,336	235,700	636	100%	
2400 Payroll Expenses														
2410 Payroll Fees	859	1,030	(171)	83%		3,646	3,090	556	118%	10,178	9,790	388	104%	
2420 Payroll Taxes	3,717	3,690	27	101%		15,357	16,300	(943)	94%	36,561	39,170	(2,609)	93%	
2430 Payroll Liabilities	-	-	-			14		14		1,765		1,765		
Total 2400 Payroll Expenses	4,576	4,720	(144)	97%		19,017	19,390	(373)	98%	48,504	48,960	(456)	99%	
2500 Facilities Maintenance Expenses														
2510 Custodial Services and Supply	4,051	4,120	(69)	98%		13,272	12,360	912	107%	30,447	37,080	(6,633)	82%	
2520 Landscaping Services	59	2,520	(2,461)	2%		3,809	7,560	(3,751)	50%	16,684	22,680	(5,996)	74%	
2530 General Repairs and Maintenance	853	5,590	(4,737)	15%		5,433	16,770	(11,337)	32%	20,225	50,310	(30,085)	40%	
2540 Pool Maintenance														

2541 Pool Service	1,554	1,770	(217)	88%	6,611	5,310	1,301	125%	15,563	15,930	(367)	98%
2542 Pool Chemicals	417	1,150	(733)	36%	7,847	3,450	4,397	227%	15,635	10,350	5,285	151%
Total 2540 Pool Maintenance	1,970	2,920	(950)	67%	14,458	8,760	5,698	165%	31,199	26,280	4,919	119%
Total 2500 Facilities Maintenance Expenses	6,934	15,150	(8,216)	46%	36,972	45,450	(8,478)	81%	98,554	136,350	(37,796)	72%
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		-	-		6,466	6,620	(154)	98%	11,087	16,000	(4,913)	69%
2720 Camp Ladera Expenses	305	-	305		4,826	2,480	2,346	195%	10,091	8,400	1,691	120%
2730 Staff Training & Team Building expenses		280	(280)	0%	30	840	(810)	4%	184	2,520	(2,336)	7%
2740 Misc program expenses		190	(190)	0%		570	(570)	0%	44	1,710	(1,666)	3%
2750 Pool Equipment	49	330	(281)	15%	199	990	(791)	20%	4,817	2,970	1,847	162%
Total 2700 Program Expenses	354	800	(446)	44%	11,521	11,500	21	100%	26,223	31,600	(5,377)	83%
2800 Recreation and Events Expenses												
2810 Event expenses	1,406	780	626	180%	9,649	8,930	719	108%	21,184	15,310	5,874	138%
2820 Vending Supplies	298	-	298		1,016	200	816	508%	3,226	2,800	426	115%
2830 Misc Recreation Expenses	1,208	530	678	228%	1,890	1,590	300	119%	3,559	4,770	(1,211)	75%
Total 2800 Recreation and Events Expenses	2,912	1,310	1,602	222%	12,555	10,720	1,835	117%	27,969	22,880	5,089	122%
2900 Utilities												
2910 Garbage	1,070	870	200	123%	3,710	2,610	1,100	142%	8,207	7,790	417	105%
2920 PG&E electric	25	25	(0)	99%	45,757	47,850	(2,093)	96%	45,906	48,000	(2,094)	96%
2930 PG&E gas	1,445	1,800	(356)	80%	4,792	5,750	(958)	83%	51,638	58,030	(6,392)	89%
2940 Telephone/Internet	164	300	(136)	55%	492	900	(408)	55%	1,521	2,700	(1,179)	56%
2950 Water Service	3,082	2,960	122	104%	8,916	9,730	(814)	92%	18,010	17,420	590	103%
Total 2900 Utilities	5,785	5,955	(170)	97%	63,667	66,840	(3,173)	95%	125,281	133,940	(8,659)	94%
Total Expenditures	74,055	76,133	(2,079)	97%	398,312	378,065	20,246	105%	950,256	956,490	(6,233)	99%
Net Operating Revenue	(41,892)	(50,963)	9,072	82%	(204,960)	(199,815)	(5,145)	103%	516,878	487,590	29,288	106%
Other Revenue												
3000 Other Income		-	-			-	-		211		211	
Other Expenditures												
4000 Depreciation										-	-	
Net Other Revenue	-	-	-		-	-	-		212	-	212	
Net Revenue	(41,892)	(50,963)	9,072	82%	(204,960)	(199,815)	(5,145)	103%	517,090	487,590	29,499	106%