

**Ladera Recreation District**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L**  
**January - February, 2026**

	Feb 2026				Year to date			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>								
<b>1100 Facility Rentals</b>								
1110 Pool Lease	4,785	2,320	2,465	206%	8,291	4,640	3,651	179%
1120 Tennis Court Lease	4,813	3,030	1,783	159%	7,081	6,060	1,021	117%
1130 Misc Facilities Rentals	1,900	1,880	20	101%	3,425	3,760	(335)	91%
1140 Party and event rentals	408	-	408		521	-	521	
<b>Total 1100 Facility Rentals</b>	<b>11,906</b>	<b>7,230</b>	<b>4,676</b>	<b>165%</b>	<b>19,318</b>	<b>14,460</b>	<b>4,858</b>	<b>134%</b>
<b>1200 membership</b>								
1210 Drop In	295	130	165	227%	412	200	212	206%
1220 Non-resident	247,959	342,520	(94,561)	72%	247,959	342,520	(94,561)	72%
1230 Residents	117,635	115,100	2,535	102%	117,825	115,100	2,725	102%
<b>Total 1200 membership</b>	<b>365,889</b>	<b>457,750</b>	<b>(91,861)</b>	<b>80%</b>	<b>366,196</b>	<b>457,820</b>	<b>(91,624)</b>	<b>80%</b>
<b>1300 Programs</b>								
1310 Camp Ladera	9,120	37,000	(27,880)	25%	9,120	37,000	(27,880)	25%
1320 Other Non-Aquatic Income	190	-	190		490	-	490	
1330 Summer Dolphins	5,130	300	4,830	---	5,130	300	4,830	---
1340 Masters Swim	810	700	110	116%	1,475	1,500	(25)	98%
1350 Swim Lessons	5,255	1,500	3,755	350%	7,615	3,000	4,615	254%
1360 Youth Fitness Swim	6,405	6,300	105	102%	14,488	22,100	(7,612)	66%
1370 Other Aquatics Programs	155	250	(95)	62%	275	500	(225)	55%
<b>Total 1300 Programs</b>	<b>27,065</b>	<b>46,050</b>	<b>(18,985)</b>	<b>59%</b>	<b>38,593</b>	<b>64,400</b>	<b>(25,807)</b>	<b>60%</b>
<b>1400 Recreation Events</b>								
1410 Events		-	-		-	-	-	
1420 Vending Income	45	-	45		57	-	57	
<b>Total 1400 Recreation Events</b>	<b>45</b>	<b>-</b>	<b>45</b>		<b>57</b>	<b>-</b>	<b>57</b>	
<b>1500 Property Tax Revenue</b>								
1510 Homeowners Prop Tax Relie		-	-		237	200	37	118%
1520 Property Tax Rev Shift		-	-		56,638	52,100	4,538	109%
1530 Property Tax Secured	161	17,700	(17,539)	1%	20,956	18,500	2,456	113%
1540 Property Tax Unsecured		-	-		-	-	-	
<b>Total 1500 Property Tax Revenue</b>	<b>161</b>	<b>17,700</b>	<b>(17,539)</b>	<b>1%</b>	<b>77,830</b>	<b>70,800</b>	<b>7,030</b>	<b>110%</b>
<b>1600 Donations and Interest Income</b>								
1610 Donations		-	-		1,093	-	1,093	
1620 Interest Income	0	-	0		0	-	0	
<b>Total 1600 Donations and Interest</b>	<b>0</b>	<b>-</b>	<b>0</b>		<b>1,093</b>	<b>-</b>	<b>1,093</b>	
<b>Income</b>	<b>0</b>	<b>-</b>	<b>0</b>		<b>1,093</b>	<b>-</b>	<b>1,093</b>	
<b>Total Revenue</b>	<b>405,065</b>	<b>528,730</b>	<b>(123,665)</b>	<b>77%</b>	<b>503,087</b>	<b>607,480</b>	<b>(104,393)</b>	<b>83%</b>
<b>Expenditures</b>								
<b>2100 Administration Expenses</b>								
2120 Audit		1,430	(1,430)	0%	-	2,860	(2,860)	0%
2130 IT		70	(70)	0%	-	140	(140)	0%
2140 Legal	499	420	79	119%	700	840	(140)	83%
2150 Misc admin expenses	346	280	66	124%	845	560	285	151%
2160 Office Supplies	315	280	35	112%	429	560	(131)	77%
2170 Software Subscriptions	372	730	(358)	51%	5,560	6,190	(630)	90%
<b>Total 2100 Administration Expenses</b>	<b>1,532</b>	<b>3,210</b>	<b>(1,678)</b>	<b>48%</b>	<b>7,534</b>	<b>11,150</b>	<b>(3,616)</b>	<b>68%</b>
<b>2200 Bank Fees</b>								
2210 Bank Transaction Fees	426	760	(334)	56%	1,188	2,960	(1,772)	40%
2220 Insurance		-	-		-	-	-	
2230 Taxes		-	-		-	-	-	
<b>Total 2200 Bank Fees</b>	<b>426</b>	<b>760</b>	<b>(334)</b>	<b>56%</b>	<b>1,188</b>	<b>2,960</b>	<b>(1,772)</b>	<b>40%</b>
<b>2300 Employee Wages</b>								
2320 Lifeguards	8,799	7,180	1,619	123%	15,940	12,730	3,210	125%
2330 Maintenance	2,597	2,630	(33)	99%	4,804	4,930	(126)	97%
2340 Camp Counselor	284	-	284		284	-	284	
2350 Swim Instructors	1,987	2,230	(243)	89%	4,563	4,630	(67)	99%

2360 Misc Aquatics	172	90	82	191%	172	180	(8)	96%
2370 Misc Non-aquatics	300	100	200	300%	360	200	160	180%
2380 Masters Coaches	694	700	(6)	99%	1,071	1,400	(329)	77%
2390 Swim Coaches	-	-	-	-	-	-	-	-
<b>Total 2300 Employee Wages</b>	<b>14,834</b>	<b>12,930</b>	<b>1,904</b>	<b>115%</b>	<b>27,195</b>	<b>24,070</b>	<b>3,125</b>	<b>113%</b>
<b>2310 Manager</b>								
2311 General Manager	10,239	10,239	(0)	100%	20,272	20,478	(206)	99%
2312 Aquatics and Accounting	5,035	5,035	-	100%	9,914	10,070	(156)	98%
2313 Facilities and Operations	5,973	5,973	(0)	100%	11,829	11,946	(117)	99%
2314 Benefits	3,762	3,762	-	100%	7,524	7,524	(3,762)	100%
<b>Total 2310 Manager</b>	<b>25,008</b>	<b>25,008</b>	<b>(0)</b>	<b>100%</b>	<b>45,776</b>	<b>50,017</b>	<b>(4,241)</b>	<b>92%</b>
<b>2400 Payroll Expenses</b>								
2410 Payroll Fees	849	1,030	(181)	82%	2,870	2,060	810	139%
2420 Payroll Taxes	2,782	3,050	(268)	91%	5,316	5,670	(354)	94%
2430 Payroll Liabilities	-	-	-	-	-	-	-	-
<b>Total 2400 Payroll Expenses</b>	<b>3,631</b>	<b>4,080</b>	<b>(449)</b>	<b>89%</b>	<b>8,186</b>	<b>7,730</b>	<b>456</b>	<b>106%</b>
<b>2500 Facilities Maintenance Exp</b>								
2510 Custodial Services & Supply	3,739	4,120	(381)	91%	7,423	8,240	(817)	90%
2520 Landscaping Services	2,500	2,520	(20)	99%	4,225	5,040	(815)	84%
2530 General Repairs and Mainten	3,047	5,590	(2,543)	55%	3,924	11,180	(7,256)	35%
2540 Pool Maintenance								
2541 Pool Service	1,473	1,770	(297)	83%	2,373	3,540	(1,167)	67%
2542 Pool Chemicals	1,463	1,150	313	127%	1,692	2,300	(608)	74%
<b>Total 2540 Pool Maintenance</b>	<b>2,936</b>	<b>2,920</b>	<b>16</b>	<b>101%</b>	<b>4,064</b>	<b>5,840</b>	<b>(1,776)</b>	<b>70%</b>
<b>Total 2500 Facilities Maintenance Expenses</b>	<b>12,223</b>	<b>15,150</b>	<b>(2,927)</b>	<b>81%</b>	<b>19,636</b>	<b>30,300</b>	<b>(10,664)</b>	<b>65%</b>
<b>2600 Interest Expenses</b>								
2650 County Fees								
2651 Property Tax								
2652 Permit Fees					2,112	2,200	(88)	96%
<b>Total 2650 County Fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,112</b>	<b>2,200</b>	<b>(88)</b>	<b>96%</b>
<b>2700 Program Expenses</b>								
2710 Summer Dolphins expenses	135	-	135		2,257	130	2,127	1736%
2720 Camp Ladera Expenses	274	-	274		274	-	274	
2730 Staff Training expenses		280	(280)	0%	73	560	(487)	13%
2740 Misc program expenses		190	(190)	0%	-	380	(380)	0%
2750 Pool Equipment	2,705	330	2,375	820%	2,705	660	2,045	410%
<b>Total 2700 Program Expenses</b>	<b>3,114</b>	<b>800</b>	<b>2,314</b>	<b>389%</b>	<b>5,309</b>	<b>1,730</b>	<b>3,579</b>	<b>307%</b>
<b>2800 Recreation and Events Expenses</b>								
2810 Event expenses	50	-	50		50	-	50	
2820 Vending Supplies	116	150	(34)	78%	275	250	25	110%
2830 Misc Recreation Expenses	60	530	(470)	11%	60	1,060	(1,000)	6%
<b>Total 2800 Recreation and Events Expenses</b>	<b>227</b>	<b>680</b>	<b>(453)</b>	<b>33%</b>	<b>385</b>	<b>1,310</b>	<b>(925)</b>	<b>29%</b>
<b>2900 Utilities</b>								
2910 Garbage	713	870	(157)	82%	1,376	1,700	(324)	81%
2920 PG&E electric	27	25	2	108%	52	50	2	104%
2930 PG&E gas	11,011	8,840	2,171	125%	21,212	19,600	1,612	108%
2940 Telephone/Internet	214	300	(87)	71%	377	600	(223)	63%
2950 Water Service	1,298	940	358	138%	2,499	2,040	459	123%
<b>Total 2900 Utilities</b>	<b>13,263</b>	<b>10,975</b>	<b>2,288</b>	<b>121%</b>	<b>25,516</b>	<b>23,990</b>	<b>1,526</b>	<b>106%</b>
<b>5000 Capital Improvements</b>								
<b>Total Expenditures</b>	<b>74,258</b>	<b>73,593</b>	<b>665</b>	<b>101%</b>	<b>146,600</b>	<b>155,457</b>	<b>(8,857)</b>	<b>94%</b>
<b>Net Operating Revenue</b>	<b>330,807</b>	<b>455,137</b>	<b>(124,329)</b>	<b>73%</b>	<b>356,487</b>	<b>452,023</b>	<b>(95,536)</b>	<b>79%</b>
<b>Other Expenditures</b>								
4000 Depreciation	-	-	-	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Other Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue</b>	<b>330,807</b>	<b>455,137</b>	<b>(124,329)</b>	<b>73%</b>	<b>356,487</b>	<b>452,023</b>	<b>(95,536)</b>	<b>79%</b>