

Ladera Recreation District
Budget vs. Actuals: Profit and Losses
July, 2026

	July				Year-to-date			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue								
1100 Facility Rentals			-				-	
1110 Pool Lease	300	-	300		22,946	11,600	11,346	198%
1120 Tennis Court Lease	3,486	3,030	456	115%	20,503	21,210	(707)	97%
1130 Misc Facilities Rentals	1,113	-	1,113		11,788	9,400	2,388	125%
1140 Party and event rentals	1,510	-	1,510		11,497	-	11,497	
Total 1100 Facility Rentals	6,408	3,030	3,378	211%	66,734	42,210	24,524	158%
1200 membership								
1210 Drop In	1,145	2,410	(1,265)	48%	4,300	5,970	(1,670)	72%
1220 Non-resident		16,860	(16,860)	0%	490,411	537,350	(46,939)	91%
1230 Residents	2,920	3,000	(80)	97%	289,401	291,600	(2,199)	99%
Total 1200 membership	4,065	22,270	(18,205)	18%	784,112	834,920	(50,808)	94%
1300 Programs								
1310 Camp Ladera	28,093	11,500	16,593	244%	105,592	109,100	(3,508)	97%
1320 Other Non-Aquatic Income		-	-		710	-	710	
1330 Summer Dolphins	3,947	6,200	(2,253)	64%	62,909	68,000	(5,091)	93%
1340 Masters Swim	575	400	175	144%	5,010	5,400	(390)	93%
1350 Swim Lessons	6,410	6,500	(90)	99%	36,845	25,400	11,445	145%
1360 Youth Swim Fitness		-	-		26,028	29,400	(3,372)	89%
1370 Other Aquatics Programs	140	250	(110)	56%	1,495	1,750	(255)	85%
Total 1300 Programs	39,165	24,850	14,315	158%	238,589	239,050	(461)	100%
1400 Recreation Events								
1410 Events	1,872	500	1,372	374%	3,059	1,500	1,559	204%
1420 Vending Income	1,498	-	1,498		3,963	-	3,963	
Total 1400 Recreation Events	3,370	500	2,870	674%	7,022	1,500	5,522	468%
1500 Property Tax Revenue								
1510 Homeowners Prop Tax Relie		-	-		575	500	75	115%
1520 Property Tax Rev Shift		-	-		56,638	52,100	4,538	109%
1530 Property Tax Secured	3,554	4,800	(1,246)	74%	143,531	136,000	7,531	106%
1540 Property Tax Unsecured	315	100	215	315%	646	800	(154)	81%
Total 1500 Property Tax Revenue	3,869	4,900	(1,031)	79%	201,390	189,400	11,990	106%
1600 Donations and Interest Income								
1610 Donations		-	-		4,093	3,500	593	117%
1620 Interest Income	16,885	13,300	3,585	127%	31,177	24,100	7,077	129%
Total 1600 Donations and Interest Income	16,885	13,300	3,585	127%	35,270	27,600	7,670	128%
Total Revenue	73,762	68,850	4,912	107%	1,333,117	1,334,680	(1,563)	100%
Expenditures								
2100 Administration Expenses								
2110 Accounting								
2120 Audit	1,835	1,430	405	128%	11,674	10,010	1,664	117%
2130 IT		70	(70)	0%	200	490	(290)	41%
2140 Legal	1,063	420	643	253%	2,449	2,940	(491)	83%
2150 Misc admin expenses	21	280	(259)	7%	1,733	1,960	(227)	88%
2160 Office Supplies	326	280	46	116%	1,559	1,960	(401)	80%
2170 Software Subscriptions	475	730	(255)	65%	13,527	14,570	(1,043)	93%
Total 2100 Administration Expenses	3,720	3,210	510	116%	31,142	31,930	(788)	98%
2200 Bank Fees								
2210 Bank Transaction Fees	3,173	980	2,193	324%	28,888	30,570	(1,682)	94%
2220 Insurance	1,776	19,700	(17,924)	9%	4,987	21,130	(16,143)	24%
2230 Taxes	2,500	-	2,500		2,500	-	2,500	
Total 2200 Bank Fees	7,449	20,680	(13,231)	36%	36,375	51,700	(15,325)	70%
2300 Employee Wages								
2320 Lifeguards	27,019	27,080	(61)	100%	111,420	94,290	17,130	118%
2330 Maintenance	2,890	3,550	(660)	81%	19,472	18,510	962	105%
2340 Camp Counselor	19,470	12,620	6,850	154%	24,850	21,160	3,690	117%
2350 Swim Instructors	3,643	3,300	343	110%	24,385	18,730	5,655	130%
2360 Misc Aquatics	252	90	162	280%	1,112	630	482	177%
2370 Misc Non-aquatics		100	(100)	0%	960	700	260	137%
2380 Masters Coaches	825	700	125	118%	4,672	4,900	(228)	95%

2390 Swim Coaches	10,769	19,500	(8,731)	55%	15,575	28,000	(12,425)	56%
Total 2300 Employee Wages	64,868	66,940	(2,072)	97%	202,447	186,920	15,527	108%
2310 Manager								
2311 General Manager	11,489	10,239	1,250	112%	77,835	76,791	1,044	101%
2312 Aquatics and Accounting	5,885	5,035	850	117%	38,455	37,761	694	102%
2313 Facilities and Operations	6,823	5,973	850	114%	45,530	44,797	733	102%
2314 Healthcare & Benefits	3,762	3,762	-	100%	26,333	26,333	-	100%
Total 2310 Manager	27,958	25,008	2,950	112%	188,153	185,683	2,471	101%
2400 Payroll Expenses								
2410 Payroll Fees	2,444	1,030	1,414	237%	8,976	7,730	1,246	116%
2420 Payroll Taxes	6,634	7,930	(1,296)	84%	27,838	30,800	(2,962)	90%
2430 Payroll Liabilities	(45)		(45)		1,706		1,706	
Total 2400 Payroll Expenses	9,033	8,960	73	101%	38,519	38,530	(11)	100%
2500 Facilities Maintenance Expenses								
2510 Custodial Services and Supply	4,944	4,120	824	120%	22,119	28,840	(6,721)	77%
2520 Landscaping Services	2,500	2,520	(20)	99%	15,375	17,640	(2,265)	87%
2530 General Repairs and Maintenance	1,172	5,590	(4,418)	21%	15,964	39,130	(23,166)	41%
2540 Pool Maintenance			-				-	
2541 Pool Service	1,845	1,770	75	104%	10,797	12,390	(1,593)	87%
2542 Pool Chemicals	5,032	1,150	3,882	438%	12,821	8,050	4,771	159%
Total 2540 Pool Maintenance	6,877	2,920	3,957	236%	23,618	20,440	3,178	116%
Total 2500 Facilities Maintenance Expenses	15,493	15,150	343	102%	77,075	106,050	(28,975)	73%
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	5,966	5,640	326	106%	10,177	15,020	(4,843)	68%
2720 Camp Ladera Expenses	3,721	2,280	1,441	163%	8,986	8,200	786	110%
2730 Staff Training & Team Building expenses	30	280	(250)	11%	184	1,960	(1,776)	9%
2740 Misc program expenses		190	(190)	0%	44	1,330	(1,286)	3%
2750 Pool Equipment	47	330	(283)	14%	4,665	2,310	2,355	202%
Total 2700 Program Expenses	9,763	8,720	1,043	112%	24,055	28,820	(4,765)	83%
2800 Recreation and Events Expenses								
2810 Event expenses	6,982	7,010	(28)	100%	18,517	13,390	5,127	138%
2820 Vending Supplies	383	200	183	191%	2,593	2,800	(207)	93%
2830 Misc Recreation Expenses	190	530	(340)	36%	1,859	3,710	(1,851)	50%
Total 2800 Recreation and Events Expenses	7,555	7,740	(185)	98%	22,968	19,900	3,068	115%
2900 Utilities								
2910 Garbage	1,571	870	701	181%	6,067	6,050	17	100%
2920 PG&E electric	24	25	(1)	95%	173	175	(2)	99%
2930 PG&E gas	1,872	2,310	(438)	81%	48,719	54,590	(5,871)	89%
2940 Telephone/Internet	163	300	(137)	54%	1,192	2,100	(908)	57%
2950 Water Service	2,661	3,390	(729)	79%	11,754	11,080	674	106%
Total 2900 Utilities	6,291	6,895	(604)	91%	67,906	73,995	(6,089)	92%
5000 Capital Improvements suspense								
Total Expenditures	152,132	163,303	(11,172)	93%	703,666	741,728	(38,062)	95%
Net Operating Revenue	(78,370)	(94,453)	16,084	83%	629,451	592,952	36,499	106%
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	(78,370)	(94,453)	16,084	83%	629,663	592,952	36,711	106%