

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

	April 2026				Year to date			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue								
1100 Facility Rentals			-				-	
1110 Pool Lease	5,198	2,320	2,878	224%	17,696	9,280	8,416	191%
1120 Tennis Court Lease	3,376	3,030	346	111%	12,186	12,120	66	101%
1130 Misc Facilities Rentals	1,700	1,880	(180)	90%	6,950	7,520	(570)	92%
1140 Party and event rentals	594	-	594		2,870	-	2,870	
Total 1100 Facility Rentals	10,868	7,230	3,638	150%	39,702	28,920	10,782	137%
1200 membership			-				-	
1210 Drop In	524	270	254	194%	1,426	710	716	201%
1220 Non-resident	29,915	47,750	(17,835)	63%	453,063	479,040	(25,977)	95%
1230 Residents	16,970	26,000	(9,030)	65%	266,691	239,500	27,191	111%
Total 1200 membership	47,409	74,020	(26,611)	64%	721,180	719,250	1,930	100%
1300 Programs			-				-	
1310 Camp Ladera	14,870	13,400	1,470	111%	30,110	62,500	(32,390)	48%
1320 Other Non-Aquatic Income	35	-	35		665	-	665	
1330 Summer Dolphins	16,945	29,800	(12,855)	57%	29,550	30,100	(550)	98%
1340 Masters Swim	775	700	75	111%	3,380	3,300	80	102%
1350 Swim Lessons	3,390	2,900	490	117%	17,025	7,400	9,625	230%
1360 Youth Swim Fitness	4,370	3,000	1,370	146%	26,028	29,400	(3,372)	89%
1370 Other Aquatics Programs	245	250	(5)	98%	710	1,000	(290)	71%
Total 1300 Programs	40,630	50,050	(9,420)	81%	107,468	133,700	(26,232)	80%
1400 Recreation Events			-				-	
1410 Events	330	-	330		330	-	330	
1420 Vending Income	387	-	387		816	-	816	
Total 1400 Recreation Events	717	-	717		1,146	-	1,146	
1500 Property Tax Revenue			-				-	
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	76,622	74,800	1,822	102%	111,431	107,300	4,131	104%
1540 Property Tax Unsecured					331	700	(369)	47%
Total 1500 Property Tax Revenue	76,622	74,800	1,822	102%	168,637	160,300	8,337	105%
1600 Donations and Interest Income			-				-	
1610 Donations					4,093		4,093	
1620 Interest Income					14,293	10,800	3,493	132%
Total 1600 Donations and Interest Income	-	-	-	0%	18,386	10,800	7,586	170%
Total Revenue	176,245	206,100	(29,855)	86%	1,056,519	1,052,970	3,549	100%
Expenditures								
2100 Administration Expenses								
2110 Accounting							-	
2120 Audit	2,481	1,430	1,051	174%	7,878	5,720	2,158	138%
2130 IT		70	(70)	0%		280	(280)	0%
2140 Legal	412	420	(8)	98%	1,386	1,680	(294)	83%
2150 Misc admin expenses	48	280	(232)	17%	1,408	1,120	288	126%
2160 Office Supplies	85	280	(195)	30%	617	1,120	(503)	55%
2170 Software Subscriptions	2,012	730	1,282	276%	7,994	7,650	344	105%
Total 2100 Administration Expenses	5,038	3,210	1,828	157%	19,283	17,570	1,713	110%
2200 Bank Fees			-				-	
2210 Bank Transaction Fees	9,355	5,780	3,575	162%	21,296	22,900	(1,604)	93%
2220 Insurance					1,903	1,430	473	133%
2230 Taxes							-	
Total 2200 Bank Fees	9,355	5,780	3,575	162%	23,199	24,330	(1,131)	95%
2300 Employee Wages			-				-	
2320 Lifeguards	19,251	8,240	11,011	234%	47,079	29,020	18,059	162%
2330 Maintenance	3,945	2,300	1,645	172%	11,241	9,500	1,741	118%
2340 Camp Counselor	113	-	113		709	-	709	
2350 Swim Instructors	4,875	1,380	3,495	353%	12,575	8,090	4,485	155%
2360 Misc Aquatics	320	90	230	356%	561	360	201	156%

2370 Misc Non-aquatics	240	100	140	240%	840	400	440	210%
2380 Masters Coaches	764	700	64	109%	2,505	2,800	(295)	89%
2390 Swim Coaches	727	-	727		727	-	727	
Total 2300 Employee Wages	30,234	12,810	17,424	236%	76,237	50,170	26,067	152%
2310 Manager			-				-	
2311 General Manager	15,358	10,239	5,119	150%	45,869	40,955	4,913	112%
2312 Aquatics and Accounting	7,552	5,035	2,517	150%	22,501	20,139	2,361	112%
2313 Facilities and Operations	8,959	5,973	2,986	150%	26,761	23,892	2,869	112%
2314 Healthcare & Benefits	3,762	3,762	-	100%	15,047	15,047	-	100%
Total 2310 Manager	35,632	25,008	10,623	142%	110,178	100,034	10,144	110%
2400 Payroll Expenses			-				-	
2410 Payroll Fees	528	1,030	(502)	51%	4,325	4,120	205	105%
2420 Payroll Taxes	4,839	3,030	1,809	160%	13,222	11,690	1,532	113%
2430 Payroll Liabilities	351		351		351		351	
Total 2400 Payroll Expenses	5,717	4,060	1,657	141%	17,897	15,810	2,087	113%
2500 Facilities Maintenance Expenses			-				-	
2510 Custodial Services and Supply	3,018	4,120	(1,102)	73%	10,862	16,480	(5,618)	66%
2520 Landscaping Services	2,975	2,520	455	118%	7,200	10,080	(2,880)	71%
2530 General Repairs and Maintenance	7,451	5,590	1,861	133%	12,226	22,360	(10,134)	55%
2540 Pool Maintenance			-				-	
2541 Pool Service	3,499	1,770	1,729	198%	7,152	7,080	72	101%
2542 Pool Chemicals	1,883	1,150	733	164%	5,031	4,600	431	109%
Total 2540 Pool Maintenance	5,382	2,920	2,462	184%	12,183	11,680	503	104%
Total 2500 Facilities Maintenance Expenses	18,827	15,150	3,677	124%	42,471	60,600	(18,129)	70%
2600 Interest Expenses	12,913	13,500	(587)	96%	12,913	13,500	(587)	96%
2650 County Fees			-				-	
2651 Property Tax		2,500	(2,500)	0%		2,500	(2,500)	0%
2652 Permit Fees					2,112	2,200	(88)	96%
Total 2650 County Fees	-	2,500	(2,500)	0%	2,112	4,700	(2,588)	45%
2700 Program Expenses			-				-	
2710 Summer Dolphins expenses	(849)	1,160	(2,009)	-73%	984	1,290	(306)	76%
2720 Camp Ladera Expenses	403	-	403		803	-	803	
2730 Staff Training & Team Building expenses		280	(280)	0%	154	1,120	(966)	14%
2740 Misc program expenses	44	190	(146)	23%	44	760	(716)	6%
2750 Pool Equipment	133	330	(197)	40%	3,182	1,320	1,862	241%
Total 2700 Program Expenses	(269)	1,960	(2,229)	-14%	5,167	4,490	677	115%
2800 Recreation and Events Expenses			-				-	
2810 Event expenses	273	60	213	455%	1,169	570	599	205%
2820 Vending Supplies	177	250	(73)	71%	1,223	600	623	204%
2830 Misc Recreation Expenses	491	530	(39)	93%	615	2,120	(1,505)	29%
Total 2800 Recreation and Events Expenses	941	840	101	112%	3,007	3,290	(283)	91%
2900 Utilities			-				-	
2910 Garbage	713	870	(157)	82%	2,803	3,440	(637)	81%
2920 PG&E electric	25	25	0	102%	102	100	2	102%
2930 PG&E gas	6,241	9,820	(3,579)	64%	37,400	42,300	(4,900)	88%
2940 Telephone/Internet	163	300	(137)	54%	703	1,200	(497)	59%
2950 Water Service	1,788	1,210	578	148%	5,596	4,070	1,526	137%
Total 2900 Utilities	8,930	12,225	(3,295)	73%	46,603	51,110	(4,507)	91%
Total Expenditures	127,319	97,043	30,275	131%	359,068	345,604	13,465	104%
Net Operating Revenue	48,927	109,057	(60,130)	45%	697,450	707,366	(9,916)	99%
Other Revenue								
3000 Other Income					211		211	
Total Other Revenue					211	-	211	
Other Expenditures								
Total Other Expenditures								
Net Other Revenue					211	-	211	
Net Revenue	48,927	109,057	(60,130)	45%	697,662	707,366	(9,704)	99%