Ladera Recreation District
Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L
June 2026

	June				Q2				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	1,980	-	1,980		10,808	4,640	6,168	233%	23,306	11,600	11,706	201%
1120 Tennis Court Lease	2,668	3,030	(363)	88%	8,207	9,090	(883)	90%	17,017	18,180	(1,163)	94%
1130 Misc Facilities Rentals	1,850	-	1,850		5,425	3,760	1,665	144%	10,675	9,400	1,275	114%
1140 Party and event rentals	4,403	-	4,403		7,712	-	7,712		9,987	-	9,987	
Total 1100 Facility Rentals	**10,901**	**3,030**	**7,871**	**360%**	**32,151**	**17,490**	**14,661**	**184%**	**60,986**	**39,180**	**21,806**	**156%**
1200 membership		-	-			-	-			-	-	
1210 Drop In	865	1,830	(966)	47%	2,253	3,120	(867)	72%	3,155	3,560	(405)	89%
1220 Non-resident	28,548	21,990	6,558	130%	67,263	89,200	(21,937)	75%	490,411	520,490	(30,079)	94%
1230 Residents	6,440	17,300	(10,860)	37%	36,760	75,100	(38,340)	49%	286,481	288,600	(2,119)	99%
Total 1200 membership	**35,853**	**41,120**	**(5,268)**	**87%**	**106,276**	**167,420**	**(61,144)**	**63%**	**780,047**	**812,650**	**(32,603)**	**96%**
1300 Programs			-				-				-	
1310 Camp Ladera	33,448	27,200	6,248	123%	62,259	48,500	13,759	128%	77,499	97,600	(20,101)	79%
1320 Other Non-Aquatic Income		-	-		80	-	80		710	-	710	
1330 Summer Dolphins	21,482	16,000	5,482	134%	46,357	61,500	(15,143)	75%	58,962	61,800	(2,838)	95%
1340 Masters Swim	405	600	(195)	68%	1,830	2,400	(570)	76%	4,435	5,000	(565)	89%
1350 Swim Lessons	8,960	3,900	5,060	230%	16,800	14,400	2,400	117%	30,435	18,900	11,535	161%
1360 Youth Swim Fitness		-	-		4,370	3,000	1,370	146%	26,028	29,400	(3,372)	89%
1370 Other Aquatics Programs	540	250	290	216%	855	750	105	114%	1,320	1,500	(180)	88%
Total 1300 Programs	**64,835**	**47,950**	**16,885**	**135%**	**132,551**	**130,550**	**2,001**	**102%**	**199,389**	**214,200**	**(14,811)**	**93%**
1400 Recreation Events			-				-				-	
1410 Events	587	500	87	117%	1,187	1,000	187	119%	1,187	1,000	187	119%
1420 Vending Income	1,289	-	1,289		2,036	-	2,036		2,465	-	2,465	
Total 1400 Recreation Events	**1,876**	**500**	**1,376**	**375%**	**3,223**	**1,000**	**2,223**	**322%**	**3,652**	**1,000**	**2,652**	**365%**
1500 Property Tax Revenue			-				-				-	
1510 Homeowners Prop Tax Relief	101	100	1	101%	338	300	38	113%	575	500	75	115%
1520 Property Tax Rev Shift		-	-			-	-		56,638	52,100	4,538	109%
1530 Property Tax Secured	290	-	290		105,168	98,700	6,468	107%	139,977	131,200	8,777	107%
1540 Property Tax Unsecured		-	-			-	-		331	700	(369)	47%
Total 1500 Property Tax Revenue	**391**	**100**	**291**	**391%**	**105,506**	**99,000**	**6,506**	**107%**	**197,521**	**184,500**	**13,021**	**107%**
1600 Donations and Interest Income			-				-				-	
1610 Donations		-	-			-	-		4,093	3,500	593	117%
1620 Interest Income									14,293	10,800	3,493	132%
Total 1600 Donations and Interest Income	**-**	**-**	**-**		**-**	**-**	**-**		**18,386**	**14,300**	**4,086**	**129%**
Total Revenue	**113,856**	**92,700**	**21,156**	**123%**	**379,707**	**415,460**	**(35,753)**	**91%**	**1,259,981**	**1,265,830**	**(5,849)**	**100%**
Expenditures												
2100 Administration Expenses			-				-				-	
2110 Accounting		-	-			-	-			-	-	
2120 Audit		1,430	(1,430)	0%	4,443	4,290	153	104%	9,839	8,580	1,259	115%
2130 IT		70	(70)	0%	200	210	(10)	95%	200	420	(220)	48%
2140 Legal		420	(420)	0%	412	1,260	(848)	33%	1,386	2,520	(1,134)	55%
2150 Misc admin expenses	156	280	(124)	56%	280	840	(560)	33%	1,641	1,680	(39)	98%
2160 Office Supplies	282	280	2	101%	701	840	(139)	83%	1,233	1,680	(447)	73%
2170 Software Subscriptions	4,442	5,460	(1,018)	81%	7,070	6,920	150	102%	13,052	13,840	(788)	94%
Total 2100 Administration Expenses	**4,880**	**7,940**	**(3,060)**	**61%**	**13,105**	**14,360**	**(1,255)**	**91%**	**27,350**	**28,720**	**(1,370)**	**95%**
2200 Bank Fees			-				-				-	
2210 Bank Transaction Fees	1,614	2,850	(1,236)	57%	13,774	12,470	1,304	110%	25,715	29,590	(3,875)	87%
2220 Insurance	1,308	-	1,308		1,308	-	1,308		3,211	1,430	1,781	225%
2230 Taxes		-	-			-	-			-	-	
Total 2200 Bank Fees	**2,922**	**2,850**	**72**	**103%**	**15,082**	**12,470**	**2,612**	**121%**	**28,926**	**31,020**	**(2,094)**	**93%**
2300 Employee Wages			-				-				-	
2320 Lifeguards	24,402	22,400	2,002	109%	56,573	46,430	10,143	122%	84,401	67,210	17,191	126%
2330 Maintenance	2,595	2,560	35	101%	9,287	7,760	1,527	120%	16,582	14,960	1,622	111%
2340 Camp Counselor	4,671	8,540	(3,869)	55%	4,783	8,540	(3,757)	56%	5,380	8,540	(3,160)	63%
2350 Swim Instructors	5,035	3,610	1,425	139%	13,043	8,720	4,323	150%	20,743	15,430	5,313	134%
2360 Misc Aquatics	236	90	146	262%	584	270	314	216%	825	540	285	153%
2370 Misc Non-aquatics		100	(100)	0%	360	300	60	120%	960	600	360	160%
2380 Masters Coaches	650	700	(50)	93%	2,106	2,100	6	100%	3,848	4,200	(353)	92%
2390 Swim Coaches	3,503	8,500	(4,997)	41%	4,805	8,500	(3,695)	57%	4,805	8,500	(3,695)	57%
Total 2300 Employee Wages	**41,092**	**46,500**	**(5,408)**	**88%**	**91,541**	**82,620**	**8,921**	**111%**	**137,544**	**119,980**	**17,564**	**115%**
2310 Manager			-				-				-	
2311 General Manager	10,239	10,239	(0)	100%	35,835	35,836	(0)	100%	66,346	66,552	(206)	100%
2312 Aquatics and Accounting	5,035	5,035	-	100%	17,622	17,622	-	100%	32,571	32,726	(156)	100%
2313 Facilities and Operations	5,973	5,973	(0)	100%	20,905	20,905	(0)	100%	38,707	38,824	(117)	100%
2314 Healthcare & Benefits	3,762	3,762	-	100%	11,286	11,286	-	100%	22,571	22,571	-	100%
Total 2310 Manager	**25,008**	**25,008**	**(0)**	**100%**	**85,648**	**85,649**	**(0)**	**100%**	**160,195**	**160,674**	**(479)**	**100%**

2400 Payroll Expenses			-				-				-	
2410 Payroll Fees	897	1,030	(133)	87%	2,734	3,610	(876)	76%	6,532	6,700	(168)	97%
2420 Payroll Taxes	4,810	6,070	(1,260)	79%	12,821	14,210	(1,389)	90%	21,204	22,870	(1,666)	93%
2430 Payroll Liabilities	-		-		1,751		1,751		1,751		1,751	
Total 2400 Payroll Expenses	5,708	7,100	(1,392)	80%	17,306	17,820	(514)	97%	29,486	29,570	(84)	100%
2500 Facilities Maintenance Expenses			-				-				-	
2510 Custodial Services and Supply	6,096	4,120	1,976	148%	9,331	12,360	(3,029)	75%	17,175	24,720	(7,545)	69%
2520 Landscaping Services	4,425	2,520	1,905	176%	8,650	7,560	1,090	114%	12,875	15,120	(2,245)	85%
2530 General Repairs and Maintenance	2,208	5,590	(3,382)	40%	10,016	16,770	(6,754)	60%	14,792	33,540	(18,748)	44%
2540 Pool Maintenance			-				-				-	
2541 Pool Service	900	1,770	(870)	51%	5,299	5,310	(11)	100%	8,952	10,620	(1,668)	84%
2542 Pool Chemicals	1,956	1,150	806	170%	4,641	3,450	1,191	135%	7,789	6,900	889	113%
Total 2540 Pool Maintenance	2,856	2,920	(64)	98%	9,940	8,760	1,180	113%	16,741	17,520	(779)	96%
Total 2500 Facilities Maintenance Expenses	15,586	15,150	436	103%	37,938	45,450	(7,512)	83%	61,582	90,900	(29,318)	68%
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	3,612	4,420	(808)	82%	2,378	9,250	(6,872)	26%	4,211	9,380	(5,169)	45%
2720 Camp Ladera Expenses	4,372	2,610	1,762	168%	4,865	5,920	(1,055)	82%	5,265	5,920	(655)	89%
2730 Staff Training & Team Building expenses		280	(280)	0%		840	(840)	0%	154	1,680	(1,526)	9%
2740 Misc program expenses	-	190	(190)	0%	44	570	(526)	8%	44	1,140	(1,096)	4%
2750 Pool Equipment	482	330	152	146%	1,569	990	579	158%	4,618	1,980	2,638	233%
Total 2700 Program Expenses	8,466	7,830	636	108%	8,856	17,570	(8,714)	50%	14,292	20,100	(5,808)	71%
2800 Recreation and Events Expenses			-				-				-	
2810 Event expenses	7,261	4,190	3,071	173%	10,638	5,870	4,768	181%	11,535	6,380	5,155	181%
2820 Vending Supplies	591	1,000	(409)	59%	1,164	2,250	(1,086)	52%	2,210	2,600	(390)	85%
2830 Misc Recreation Expenses	477	530	(53)	90%	1,545	1,590	(45)	97%	1,669	3,180	(1,511)	52%
Total 2800 Recreation and Events Expenses	8,329	5,720	2,609	146%	13,347	9,710	3,637	137%	15,413	12,160	3,253	127%
2900 Utilities			-				-				-	
2910 Garbage	981	870	111	113%	2,407	2,610	(203)	92%	4,497	5,180	(683)	87%
2920 PG&E electric	24	25	(1)	95%	73	75	(2)	97%	149	150	(1)	100%
2930 PG&E gas	3,807	4,210	(403)	90%	15,687	19,800	(4,113)	79%	46,846	52,280	(5,434)	90%
2940 Telephone/Internet	163	300	(137)	54%	489	900	(411)	54%	1,029	1,800	(771)	57%
2950 Water Service	1,658	2,080	(422)	80%	5,285	4,830	455	109%	9,093	7,690	1,403	118%
Total 2900 Utilities	6,632	7,485	(853)	89%	23,942	28,215	(4,273)	85%	61,614	67,100	(5,486)	92%
5000 Capital Improvements		-	-			-	-			-	-	
Total Expenditures	118,623	125,583	(6,960)	94%	319,678	329,864	(10,185)	97%	551,428	578,424	(26,996)	95%
Net Operating Revenue	(4,767)	(32,883)	28,116	14%	60,029	85,596	(25,568)	70%	708,553	687,406	21,147	103%
Other Expenditures												
4000 Depreciation		-	-			-	-			-	-	
Total Other Expenditures	-	-	-		-	-	-		(0)	-	(0)	
Net Other Revenue	-	-	-		-	-	-		212	-	212	
Net Revenue	(4,767)	(32,883)	28,116	14%	60,029	85,596	(25,568)	70%	708,764	687,406	21,358	103%