

**Ladera Recreation District**  
**Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L**  
**January - December 2025**

Revenue	December 2025				2025 Annual Report			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>1100 Facility Rentals</b>			-				-	
1110 Pool Lease	2,393	12,726	(10,334)	19%	23,949	38,835	(14,886)	62%
1120 Tennis Court Lease	2,723	4,003	(1,281)	68%	45,648	68,723	(23,075)	66%
1130 Misc Facilities Rentals	1,774	-	1,774		8,887	1,950	6,937	456%
1140 Party and event rentals					7,534		7,534	
<b>Total 1100 Facility Rentals</b>	<b>6,889</b>	<b>16,729</b>	<b>(9,840)</b>	<b>41%</b>	<b>86,018</b>	<b>109,508</b>	<b>(23,490)</b>	<b>79%</b>
<b>1200 membership</b>			-				-	
1210 Drop In	345	334	11	103%	15,061	10,737	4,324	140%
1220 Non-resident		456	(456)	0%	497,570	541,033	(43,463)	92%
1230 Residents					276,275	284,270	(7,995)	97%
<b>Total 1200 membership</b>	<b>345</b>	<b>790</b>	<b>(445)</b>	<b>44%</b>	<b>788,906</b>	<b>836,040</b>	<b>(47,134)</b>	<b>94%</b>
<b>1300 Programs</b>								
1310 Camp Ladera					107,144	106,695	449	100%
1320 Other Non-Aquatic Income	225	30	195	---	1,380	640	740	216%
1330 Summer Dolphins					66,708	75,681	(8,973)	88%
1340 Masters Swim	710	300	410	237%	9,848	6,460	3,388	152%
1350 Swim Lessons	3,200	500	2,700	---	45,150	30,600	14,550	148%
1360 Youth Swim Fitness	1,260	1,256	4	100%	53,263	61,924	(8,662)	86%
1370 Other Aquatics Programs		300	(300)	0%	7,753	8,400	(648)	92%
<b>Total 1300 Programs</b>	<b>5,395</b>	<b>2,386</b>	<b>3,009</b>	<b>226%</b>	<b>291,245</b>	<b>290,400</b>	<b>845</b>	<b>100%</b>
<b>1400 Recreation Events</b>			-				-	
1410 Events		80	(80)	0%	2,430	18,680	(16,250)	13%
1420 Vending Income	24		24		3,627		3,627	
<b>Total 1400 Recreation Events</b>	<b>24</b>	<b>80</b>	<b>(56)</b>	<b>29%</b>	<b>6,057</b>	<b>18,680</b>	<b>(12,623)</b>	<b>32%</b>
<b>1500 Property Tax Revenue</b>			-				-	
1510 Homeowners Prop Tax Relie	101		101		677		677	
1520 Property Tax Rev Shift					105,128	98,800	6,328	106%
1530 Property Tax Secured	124,944	119,630	5,314	104%	276,416	266,190	10,226	104%

1540 Property Tax Unsecured					11,231	10,920	311	103%
1550 Taxes-Redemption						30	(30)	0%
<b>Total 1500 Property Tax Revenue</b>	<b>125,046</b>	<b>119,630</b>	<b>5,416</b>	<b>105%</b>	<b>393,451</b>	<b>375,940</b>	<b>17,511</b>	<b>105%</b>
1600 Donations and Interest Income			-				-	
1610 Donations					4,900		4,900	
1620 Interest Income	0	-	0		41,416	30,912	10,504	134%
<b>Total 1600 Donations and Interest Income</b>	<b>0</b>	<b>-</b>	<b>0</b>		<b>46,316</b>	<b>30,912</b>	<b>15,404</b>	<b>150%</b>
<b>Total Revenue</b>	<b>137,699</b>	<b>139,615</b>	<b>(1,916)</b>	<b>99%</b>	<b>1,611,993</b>	<b>1,661,480</b>	<b>(49,487)</b>	<b>97%</b>
<b>Expenditures</b>								
<b>2100 Administration Expenses</b>								
2110 Accounting		4,446	(4,446)	0%	9,430	19,942	(10,513)	47%
2120 Audit	578	2,200	(1,623)	26%	16,288	26,400	(10,113)	62%
2130 IT		100	(100)	0%	700	1,700	(1,000)	41%
2140 Legal	134	-	134		16,465	4,034	12,431	408%
2150 Misc admin expenses	118	150	(32)	78%	3,234	1,800	1,434	180%
2160 Office Supplies	142	100	42	142%	3,374	1,200	2,174	281%
2170 Software Subscriptions	722	250	472	289%	14,335	9,260	5,075	155%
<b>Total 2100 Administration Expenses</b>	<b>1,694</b>	<b>7,246</b>	<b>(5,552)</b>	<b>23%</b>	<b>63,826</b>	<b>64,336</b>	<b>(510)</b>	<b>99%</b>
<b>2200 Bank Fees</b>								
2210 Bank	27		27		27		27	
2220 Insurance	336	340	(4)	99%	33,423	32,170	1,253	104%
2230 Taxes	20,780	18,475	2,305	112%	46,941	39,047	7,894	120%
<b>Total 2200 Bank Fees</b>	<b>21,193</b>	<b>18,815</b>	<b>2,378</b>	<b>113%</b>	<b>90,873</b>	<b>79,783</b>	<b>11,090</b>	<b>114%</b>
<b>2300 Employee Wages</b>								
2320 Lifeguards	8,713	7,073	1,640	123%	148,716	156,942	(8,226)	95%
2330 Maintenance	3,681	3,600	81	102%	33,245	43,200	(9,955)	77%
2340 Camp Counselor					23,044	28,450	(5,406)	81%
2350 Swim Instructors	1,616		1,616		32,990	26,170	6,820	126%
2360 Misc Aquatics					1,040	-	1,040	
2370 Misc Non-aquatics	270	150	120	180%	1,081	1,800	(719)	60%
2380 Masters Coaches	673	700	(27)	96%	7,907	9,500	(1,594)	83%
2390 Swim Coaches	148	200	(52)	74%	27,919	28,100	(181)	99%

<b>Total 2300 Employee Wages</b>	<b>15,100</b>	<b>11,723</b>	<b>3,377</b>	<b>129%</b>	<b>275,941</b>	<b>294,162</b>	<b>(18,221)</b>	<b>94%</b>
<b>2310 Manager</b>								
<b>2311 General Manager</b>	22,200	14,430	7,770	154%	148,585	135,060	13,525	110%
<b>2312 Aquatics and Accounting</b>	10,650	6,667	3,983	160%	89,044	90,004	(960)	99%
<b>2313 Facilities and Operations</b>	10,665	5,833	4,832	183%	85,981	80,000	5,981	107%
<b>Total 2310 Manager</b>	<b>43,516</b>	<b>26,930</b>	<b>16,585</b>	<b>162%</b>	<b>323,610</b>	<b>305,064</b>	<b>18,546</b>	<b>106%</b>
<b>2400 Payroll Expenses</b>								
<b>2410 Payroll Fees</b>	892	745	147	120%	12,957	14,456	(1,499)	90%
<b>2420 Payroll Taxes</b>	4,542	2,166	2,376	210%	45,931	39,372	6,559	117%
<b>Total 2400 Payroll Expenses</b>	<b>5,433</b>	<b>2,911</b>	<b>2,522</b>	<b>187%</b>	<b>58,887</b>	<b>53,828</b>	<b>5,059</b>	<b>109%</b>
<b>2500 Facilities Maintenance Expenses</b>								
<b>2510 Custodial Services and Supply</b>	3,714	3,700	14	100%	47,877	44,700	3,177	107%
<b>2520 Landscaping Services</b>	4,075	4,000	75	102%	26,409	48,000	(21,591)	55%
<b>2530 General Repairs and Maintenance</b>	3,248	5,208	(1,960)	62%	65,114	52,644	12,470	124%
<b>2540 Pool Maintenance</b>	1,428	1,784	(356)	80%	33,299	16,556	16,743	201%
<b>Total 2500 Facilities Maintenance Expenses</b>	<b>12,465</b>	<b>14,692</b>	<b>(2,227)</b>	<b>85%</b>	<b>172,699</b>	<b>161,900</b>	<b>10,799</b>	<b>107%</b>
<b>2600 Interest Expenses</b>			-		26,839	28,154	(1,315)	95%
<b>2700 Program Expenses</b>								
<b>2710 Summer Dolphins expenses</b>		75	(75)	0%	15,067	15,600	(533)	97%
<b>2720 Camp Ladera Expenses</b>					7,862	6,385	1,477	123%
<b>2730 Staff Training expenses</b>	178	300	(122)	59%	757	3,600	(2,843)	21%
<b>2740 Misc program expenses</b>		36	(36)	0%	2,112	31,580	(29,468)	7%
<b>2750 Pool Equipment</b>	164		164		3,617		3,617	
<b>Total 2700 Program Expenses</b>	<b>342</b>	<b>411</b>	<b>(69)</b>	<b>83%</b>	<b>29,416</b>	<b>57,165</b>	<b>(27,750)</b>	<b>51%</b>
<b>2800 Recreation and Events Expenses</b>								
<b>2810 Event expenses</b>		146	(146)	0%	17,322	16,335	987	106%
<b>2820 Vending Supplies</b>					2,662	2,195	467	121%
<b>2830 Misc Recreation Expenses</b>					1,169	-	1,169	
<b>Total 2800 Recreation and Events Expenses</b>	<b>-</b>	<b>146</b>	<b>(146)</b>	<b>0%</b>	<b>21,153</b>	<b>18,530</b>	<b>2,623</b>	<b>114%</b>
<b>2900 Utilities</b>								
<b>2910 Garbage</b>	1,313	682	631	192%	9,857	10,105	(248)	98%

2920 PG&E electric	25	27	(2)	91%	46,488	45,144	1,344	103%
2930 PG&E gas	7,250	8,945	(1,695)	81%	68,847	64,028	4,819	108%
2940 Telephone/Internet	163	150	13	109%	2,122	1,800	322	118%
2950 Water Service	1,704	2,017	(313)	84%	23,352	30,666	(7,315)	76%
<b>Total 2900 Utilities</b>	<b>10,455</b>	<b>11,821</b>	<b>(1,366)</b>	<b>88%</b>	<b>150,665</b>	<b>151,743</b>	<b>(1,078)</b>	<b>99%</b>
<b>Total Expenditures</b>	<b>110,199</b>	<b>94,696</b>	<b>15,502</b>	<b>116%</b>	<b>1,213,908</b>	<b>1,214,665</b>	<b>(756)</b>	<b>100%</b>
<b>Net Operating Revenue</b>	<b>27,500</b>	<b>44,919</b>	<b>(17,419)</b>	<b>61%</b>	<b>398,085</b>	<b>446,815</b>	<b>(48,730)</b>	<b>89%</b>
<b>Other Revenue</b>								
3000 Other Income					45	-	45	
<b>Total Other Revenue</b>					<b>45</b>	<b>-</b>	<b>45</b>	
<b>Other Expenditures</b>								
4000 Depreciation	299,478	300,000	(522)	100%	299,478	300,000	(522)	100%
Loss On Disposal of Fixed Assets	12,133		12,133		12,133		12,133	
<b>Total Other Expenditures</b>	<b>311,611</b>	<b>300,000</b>	<b>11,611</b>	<b>104%</b>	<b>311,611</b>	<b>300,000</b>	<b>11,611</b>	<b>104%</b>
<b>Net Other Revenue</b>	<b>(311,611)</b>	<b>(300,000)</b>	<b>(11,611)</b>	<b>104%</b>	<b>(311,566)</b>	<b>(300,000)</b>	<b>(11,566)</b>	<b>104%</b>
<b>Net Revenue</b>	<b>(284,111)</b>	<b>(255,081)</b>	<b>(29,030)</b>	<b>111%</b>	<b>86,519</b>	<b>146,815</b>	<b>(60,296)</b>	<b>59%</b>

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