

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

	September 2025				Q3				Year to date			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>												
1100 Facility Rentals			-				-				-	
1110 Pool Lease		-	-			-	-		14,400	26,109	(11,709)	55%
1120 Tennis Court Lease	1,348	9,568	(8,221)	14%	7,024	21,414	(14,390)	33%	34,960	51,352	(16,392)	68%
1130 Misc Facilities Rentals	200	-	200		2,300	-	2,300		3,275	1,950	1,325	168%
1140 Party and event rentals	1,580		1,580		2,580		2,580		7,029		7,029	
<b>Total 1100 Facility Rentals</b>	<b>3,128</b>	<b>9,568</b>	<b>(6,441)</b>	<b>33%</b>	<b>11,904</b>	<b>21,414</b>	<b>(9,510)</b>	<b>56%</b>	<b>59,664</b>	<b>79,411</b>	<b>(19,747)</b>	<b>75%</b>
1200 membership			-				-				-	
1210 Drop In	1,779	1,340	439	133%	8,280	5,030	3,250	165%	13,607	9,113	4,494	149%
1220 Non-resident	2,485	-	2,485		19,060	7,653	11,407	249%	494,100	537,517	(43,417)	92%
1230 Residents	2,955	747	2,208	396%	8,725	7,128	1,597	122%	275,830	283,477	(7,647)	97%
<b>Total 1200 membership</b>	<b>7,219</b>	<b>2,087</b>	<b>5,132</b>	<b>346%</b>	<b>36,065</b>	<b>19,811</b>	<b>16,254</b>	<b>182%</b>	<b>783,537</b>	<b>830,107</b>	<b>(46,570)</b>	<b>94%</b>
1300 Programs			-				-				-	
1310 Camp Ladera		-	-		11,347	13,718	(2,371)	83%	107,144	106,695	449	100%
1320 Other Non-Aquatic Income	370	60	310	617%	505	160	345	316%	749	460	289	163%
1330 Summer Dolphins		-	-		6,393	7,386	(993)	87%	66,708	75,681	(8,973)	88%
1340 Masters Swim	1,115	800	315	139%	2,645	1,500	1,145	176%	7,388	4,560	2,828	162%
1350 Swim Lessons	2,500	5,300	(2,800)	47%	18,665	15,300	3,365	122%	34,480	27,800	6,680	124%
1360 Youth Swim Fitness	6,810	5,000	1,810	136%	17,745	28,000	(10,255)	63%	46,558	54,660	(8,103)	85%
1370 Other Aquatics Programs	70	1,500	(1,430)	5%	775	6,050	(5,275)	13%	7,308	6,600	708	111%
<b>Total 1300 Programs</b>	<b>10,865</b>	<b>12,660</b>	<b>(1,795)</b>	<b>86%</b>	<b>58,075</b>	<b>72,114</b>	<b>(14,039)</b>	<b>81%</b>	<b>270,334</b>	<b>276,456</b>	<b>(6,122)</b>	<b>98%</b>
1400 Recreation Events			-				-				-	
1410 Events		280	(280)	0%	1,015	2,790	(1,775)	36%	1,115	16,565	(15,450)	7%
1420 Vending Income	587		587		1,916		1,916		3,436		3,436	
<b>Total 1400 Recreation Events</b>	<b>587</b>	<b>280</b>	<b>307</b>	<b>210%</b>	<b>2,931</b>	<b>2,790</b>	<b>141</b>	<b>105%</b>	<b>4,551</b>	<b>16,565</b>	<b>(12,014)</b>	<b>27%</b>
1500 Property Tax Revenue			-				-				-	
1510 Homeowners Prop Tax Relie									575		575	
1520 Property Tax Rev Shift		-	-		53,021	48,460	4,561	109%	53,021	98,800	(45,779)	54%
1530 Property Tax Secured		40	(40)	0%	5,099	3,820	1,279	133%	188,498	131,550	56,948	143%
1540 Property Tax Unsecured		-	-		64	260	(196)	25%	797	840	(43)	95%
1550 Taxes-Redemption		-	-				-			30	(30)	0%
<b>Total 1500 Property Tax Revenue</b>	<b>-</b>	<b>40</b>	<b>(40)</b>	<b>0%</b>	<b>58,184</b>	<b>52,540</b>	<b>5,644</b>	<b>111%</b>	<b>242,891</b>	<b>231,220</b>	<b>11,671</b>	<b>105%</b>
1600 Donations & Interest Income			-				-				-	
1610 Donations	0	1	(1)	12%	1,900		1,900		4,900		4,900	
1620 Interest Income	0	1	(1)	12%	13,269	10,479	2,790	127%	27,575	20,393	7,182	135%
<b>Total 1600 Donations and Interest</b>	<b>0</b>	<b>1</b>	<b>(1)</b>	<b>12%</b>	<b>13,269</b>	<b>10,479</b>	<b>2,790</b>	<b>127%</b>	<b>27,575</b>	<b>20,393</b>	<b>7,182</b>	<b>135%</b>
<b>Income</b>	<b>21,799</b>	<b>24,636</b>	<b>(2,837)</b>	<b>88%</b>	<b>15,169</b>	<b>10,479</b>	<b>4,690</b>	<b>145%</b>	<b>32,475</b>	<b>20,393</b>	<b>12,082</b>	<b>159%</b>
<b>Total Revenue</b>	<b>21,799</b>	<b>24,636</b>	<b>(2,837)</b>	<b>88%</b>	<b>182,328</b>	<b>179,148</b>	<b>3,180</b>	<b>102%</b>	<b>1,393,453</b>	<b>1,454,152</b>	<b>(60,699)</b>	<b>96%</b>

**Expenditures**

<b>2100 Administration Expenses</b>												
<b>2110 Accounting</b>		-	-		853	(853)	0%	9,430	13,496	(4,067)	70%	
<b>2120 Audit</b>	2,200	(2,200)	0%	1,971	6,600	(4,629)	30%	13,000	19,800	(6,800)	66%	
<b>2130 IT</b>	100	(100)	0%		300	(300)	0%	100	1,400	(1,300)	7%	
<b>2140 Legal</b>	630	(630)	0%	34	762	(729)	4%	17,234	4,034	13,200	427%	
<b>2150 Misc admin expenses</b>	373	150	223	248%	405	450	(45)	90%	3,592	1,350	2,242	266%
<b>2160 Office Supplies</b>	122	100	22	122%	640	300	340	213%	2,700	900	1,800	300%
<b>2170 Software Subscriptions</b>	382	150	232	255%	1,206	500	706	241%	12,809	8,400	4,409	152%
<b>Total 2100 Administration Expenses</b>	<b>876</b>	<b>3,330</b>	<b>(2,454)</b>	<b>26%</b>	<b>4,256</b>	<b>9,765</b>	<b>(5,509)</b>	<b>44%</b>	<b>58,864</b>	<b>49,380</b>	<b>9,484</b>	<b>119%</b>
<b>2200 Bank Fees</b>					0	0						
<b>2210 Bank</b>	819	92	727	891%	3,277	3,273	4	100%	31,958	31,225	733	102%
<b>2220 Insurance</b>	1,903	1,425	478	134%	20,975	19,272	1,703	109%	22,400	20,572	1,828	109%
<b>2230 Taxes</b>		-	-		2,500	2,563	(63)	98%	2,500	5,981	(3,481)	42%
<b>Total 2200 Bank Fees</b>	<b>2,723</b>	<b>1,517</b>	<b>1,206</b>	<b>179%</b>	<b>26,752</b>	<b>25,108</b>	<b>1,644</b>	<b>107%</b>	<b>56,857</b>	<b>57,778</b>	<b>(921)</b>	<b>98%</b>
<b>2300 Employee Wages</b>												
<b>2320 Lifeguards</b>	11,565	10,897	668	106%	56,555	61,292	(4,737)	92%	121,155	132,275	(11,120)	92%
<b>2330 Maintenance</b>	2,614	3,600	(986)	73%	9,289	10,800	(1,511)	86%	23,088	32,400	(9,312)	71%
<b>2340 Camp Counselor</b>	47	90	(43)	52%	14,848	18,281	(3,433)	81%	23,044	28,450	(5,406)	81%
<b>2350 Swim Instructors</b>	3,984	3,465	519	115%	10,865	10,523	342	103%	24,082	20,494	3,588	118%
<b>2360 Misc Aquatics</b>	56	-	56		684	-	684		712	-	712	
<b>2370 Misc Non-aquatics</b>		150	(150)	0%		450	(450)	0%	436	1,350	(914)	32%
<b>2380 Masters Coaches</b>	669	800	(131)	84%	2,068	2,400	(332)	86%	5,488	7,200	(1,712)	76%
<b>2390 Swim Coaches</b>	50	200	(150)	25%	19,163	13,400	5,763	143%	27,163	27,500	(337)	99%
<b>Total 2300 Employee Wages</b>	<b>18,985</b>	<b>19,202</b>	<b>(217)</b>	<b>99%</b>	<b>113,472</b>	<b>117,146</b>	<b>(3,674)</b>	<b>97%</b>	<b>225,167</b>	<b>249,669</b>	<b>(24,502)</b>	<b>90%</b>
<b>2310 Manager</b>												
<b>2311 General Manager</b>	9,615	10,417	(802)	92%	32,346	33,752	(1,406)	96%	99,846	101,256	(1,410)	99%
<b>2312 Aquatics and Accounting</b>	6,154	6,667	(513)	92%	21,662	22,501	(839)	96%	60,509	67,503	(6,994)	90%
<b>2313 Facilities and Operations</b>	5,385	5,833	(449)	92%	19,354	20,000	(646)	97%	59,354	60,000	(646)	99%
<b>Total 2310 Manager</b>	<b>21,154</b>	<b>22,917</b>	<b>(1,763)</b>	<b>92%</b>	<b>73,362</b>	<b>76,253</b>	<b>(2,891)</b>	<b>96%</b>	<b>219,709</b>	<b>228,759</b>	<b>(9,050)</b>	<b>96%</b>
<b>2400 Payroll Expenses</b>												
<b>2410 Payroll Fees</b>	1,158	1,309	(151)	88%	3,301	3,660	(359)	90%	10,026	10,790	(764)	93%
<b>2420 Payroll Taxes</b>	3,071	2,643	428	116%	14,297	12,864	1,433	111%	34,045	31,668	2,377	108%
<b>2430 Payroll Liabilities</b>	-	-	-		-	-	-		-	-	-	
<b>Total 2400 Payroll Expenses</b>	<b>4,229</b>	<b>3,952</b>	<b>277</b>	<b>107%</b>	<b>17,598</b>	<b>16,524</b>	<b>1,074</b>	<b>107%</b>	<b>44,071</b>	<b>42,458</b>	<b>1,613</b>	<b>104%</b>
<b>2500 Facilities Maintenance Expenses</b>												
<b>2510 Custodial Services and Supply</b>	3,983	3,700	283	108%	13,117	11,100	2,017	118%	36,303	33,600	2,703	108%
<b>2520 Landscaping Services</b>	3,250	4,000	(750)	81%	7,950	12,000	(4,050)	66%	21,234	36,000	(14,766)	59%
<b>2530 General Repairs and Maintenance</b>	4,064	1,358	2,706	299%	21,936	11,212	10,724	196%	57,359	35,542	21,817	161%
<b>2540 Pool Maintenance</b>	3,052	1,100	1,952	277%	12,173	4,265	7,908	285%	29,375	12,572	16,803	234%

<b>Total 2500 Facilities Maintenance</b>												
<b>Expenses</b>	<b>14,350</b>	<b>10,158</b>	<b>4,192</b>	<b>141%</b>	<b>55,176</b>	<b>38,577</b>	<b>16,599</b>	<b>143%</b>	<b>144,270</b>	<b>117,714</b>	<b>26,556</b>	<b>123%</b>
2600 Interest Expenses	13,255	-	13,255		13,255	-	13,255		26,839	14,241	12,598	188%
2700 Program Expenses			-				-				-	
2710 Summer Dolphins expenses		600	(600)	0%	7,876	9,800	(1,924)	80%	13,653	14,950	(1,297)	91%
2720 Camp Ladera Expenses		-	-		2,239	2,785	(546)	80%	7,670	6,385	1,285	120%
2730 Staff Training expenses	137	300	(163)	46%	137	900	(763)	15%	216	2,700	(2,484)	8%
2740 Misc program expenses	712	1,620	(908)	44%	712	10,083	(9,371)	7%	1,781	24,614	(22,833)	7%
2750 Pool Equipment	48		48		875		875		1,361		1,361	
<b>Total 2700 Program Expenses</b>	<b>896</b>	<b>2,520</b>	<b>(1,624)</b>	<b>36%</b>	<b>11,838</b>	<b>23,568</b>	<b>(11,730)</b>	<b>50%</b>	<b>24,682</b>	<b>48,649</b>	<b>(23,967)</b>	<b>51%</b>
<b>2800 Recreation and Events</b>												
<b>Expenses</b>			-				-				-	
2810 Event expenses	718	3,094	(2,376)	23%	8,627	10,785	(2,158)	80%	15,892	13,512	2,380	118%
2820 Vending Supplies		811	(811)	0%	1,427	1,382	45	103%	2,662	2,030	632	131%
2830 Misc Recreation Expenses	631	-	631		1,286	-	1,286		1,391	-	1,391	
<b>Total 2800 Recreation and Events</b>			<b>(2,555)</b>	<b>35%</b>	<b>11,340</b>	<b>12,167</b>	<b>(827)</b>	<b>93%</b>	<b>19,945</b>	<b>15,542</b>	<b>4,403</b>	<b>128%</b>
<b>Expenses</b>	<b>1,350</b>	<b>3,905</b>	<b>(2,555)</b>	<b>35%</b>	<b>11,340</b>	<b>12,167</b>	<b>(827)</b>	<b>93%</b>	<b>19,945</b>	<b>15,542</b>	<b>4,403</b>	<b>128%</b>
<b>2900 Utilities</b>												
2910 Garbage		1,016	(1,016)	0%	921	2,637	(1,716)	35%	5,170	7,375	(2,205)	70%
2920 PG&E electric	24	26	(2)	92%	46,189	43,236	2,953	107%	46,339	44,992	1,347	103%
2930 PG&E gas	1,711	2,436	(725)	70%	5,467	5,726	(259)	95%	55,258	48,518	6,740	114%
2940 Telephone/Internet	180	150	30	120%	565	450	115	126%	1,633	1,350	283	121%
2950 Water Service	2,805	3,524	(719)	80%	9,146	9,124	22	100%	16,446	21,724	(5,278)	76%
<b>Total 2900 Utilities</b>	<b>4,720</b>	<b>7,152</b>	<b>(2,432)</b>	<b>66%</b>	<b>62,289</b>	<b>61,173</b>	<b>1,116</b>	<b>102%</b>	<b>124,846</b>	<b>123,959</b>	<b>887</b>	<b>101%</b>
3500 Webster Loan	26,000	-	26,000		26,000	-	26,000		51,000	39,000	12,000	131%
5000 Capital Improvements	27,945		27,945		27,945		27,945		42,391		42,391	
<b>Total Expenditures</b>	<b>136,482</b>	<b>74,653</b>	<b>61,829</b>	<b>183%</b>	<b>443,283</b>	<b>380,281</b>	<b>63,002</b>	<b>117%</b>	<b>1,038,643</b>	<b>987,149</b>	<b>51,494</b>	<b>105%</b>
<b>Net Revenue</b>	<b>(114,683)</b>	<b>(50,017)</b>	<b>(64,666)</b>	<b>229%</b>	<b>(260,955)</b>	<b>(201,133)</b>	<b>(59,822)</b>	<b>130%</b>	<b>354,810</b>	<b>467,003</b>	<b>(112,193)</b>	<b>76%</b>

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