

Ladera Recreation District
 Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L
 May, 2025

Revenue	May 2025				Year to Date			
	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget	% of Budget
1100 Facility Rentals								
1110 Pool Lease	14,400	6,313	8,087	228%	14,633	25,478	(10,846)	57%
1120 Tennis Court Lease	4,891	6,301	(1,411)	78%	22,478	22,903	(426)	98%
1130 Misc Facilities Rentals	1,375	750	625	183%	1,625	1,950	(325)	83%
1140 Party and event rentals	1,521		1,521		1,941	-	1,941	
Total 1100 Facility Rentals	22,187	13,364	8,823	166%	40,676	50,331	(9,655)	81%
1200 membership								
1210 Drop In	1,542	330	1,212	467%	2,570	1,975	595	130%
1220 Non-resident	17,820	23,819	(5,999)	75%	454,910	517,942	(63,032)	88%
1230 Residents	29,390	14,559	14,831	202%	250,595	271,230	(20,635)	92%
Total 1200 membership	48,752	38,708	10,044	126%	708,075	791,147	(83,072)	89%
1300 Programs								
1310 Camp Ladera	7,410	11,989	(4,579)	62%	69,240	77,872	(8,632)	89%
1320 Other Non-Aquatic Income	60	50	10	120%	244	250	(6)	98%
1330 Summer Dolphins	14,255	18,114	(3,859)	79%	45,270	49,533	(4,263)	91%
1340 Masters Swim	1,033	550	483	188%	4,048	2,710	1,338	149%
1350 Swim Lessons	8,060	5,000	3,060	161%	10,040	7,000	3,040	143%
1360 Youth Swim Fitness		-	-		28,813	26,660	2,153	108%
1370 Other Aquatics Programs	1,295	100	1,195	---	7,623	400	7,223	---
Total 1300 Programs	32,113	35,803	(3,691)	90%	165,277	164,425	852	101%
1400 Recreation Events								
1410 Events		3,410	(3,410)	0%	-	10,870	(10,870)	0%
1420 Vending Income	274		274		300	-	300	
Total 1400 Recreation Events	274	3,410	(3,136)	8%	300	10,870	(10,570)	3%
1500 Property Tax Revenue								
1510 Homeowners Prop Tax Relie	237		237		474	-	474	
1520 Property Tax Rev Shift		-	-		-	50,340	(50,340)	0%
1530 Property Tax Secured	23,919	24,050	(131)	99%	183,399	127,540	55,859	144%
1540 Property Tax Unsecured		-	-		733	580	153	126%
Total 1500 Property Tax Revenue	24,156	24,050	106	100%	184,605	178,460	6,145	103%
1600 Donations and Interest Income								
1610 Donations	3,000		3,000		3,000	-	3,000	
1620 Interest Income	3,473	9,909	(6,436)	35%	14,306	9,913	4,393	144%
Total 1600 Donations and Interest Income	6,473	9,909	(3,436)	65%	17,306	9,913	7,393	175%
Total Revenue	133,955	125,244	8,711	107%	1,116,240	1,205,146	(88,906)	93%

Expenditures

2100 Administration Expenses					-	-	-	
2110 Accounting					7,967	12,643	(4,676)	63%
2120 Audit	4,710	2,200	2,510	214%	9,841	11,000	(1,159)	89%
2130 IT		100	(100)	0%	100	1,000	(900)	10%
2140 Legal		966	(966)	0%	3,365	2,657	708	127%
2150 Misc admin expenses	632	150	482	422%	2,932	750	2,182	391%
2160 Office Supplies	739	100	639	---	1,385	500	885	277%
2170 Software Subscriptions	317	100	217	317%	7,425	5,400	2,025	137%
Total 2100 Administration Expenses	6,399	3,616	2,783	177%	33,015	33,950	(935)	97%
2200 Bank Fees								
2210 Bank	3,733	3,196	537	117%	25,906	25,466	440	102%
2220 Insurance		-	-		1,425	1,300	125	110%
2230 Taxes		-	-		-	3,418	(3,418)	0%
Total 2200 Bank Fees	3,734	3,196	538	117%	27,331	30,184	(2,853)	91%
2300 Employee Wages								
2320 Lifeguards	15,175	16,108	(933)	94%	43,069	48,000	(4,931)	90%
2330 Maintenance	2,978	3,600	(622)	83%	11,343	18,000	(6,657)	63%
2340 Camp Counselor		320	(320)	0%	-	918	(918)	0%
2350 Swim Instructors	5,308	4,472	836	119%	9,755	6,421	3,334	152%
2360 Misc Aquatics	300	-	300		660	-	660	
2370 Misc Non-aquatics	125	150	(25)	83%	386	750	(364)	51%
2380 Masters Coaches	360	800	(440)	45%	1,980	4,000	(2,020)	50%
Total 2300 Employee Wages	24,246	25,450	(1,204)	95%	67,192	78,089	(10,897)	86%
2310 Manager								
2311 General Manager	14,423	11,250	3,173	128%	57,885	56,250	1,635	103%
2312 Aquatics and Accounting	9,231	7,500	1,731	123%	32,693	37,500	(4,807)	87%
2313 Facilities and Operations	8,077	6,667	1,410	121%	34,615	33,333	1,282	104%
Total 2310 Manager	31,731	25,417	6,314	125%	125,193	127,083	(1,890)	99%
2400 Payroll Expenses								
2410 Payroll Fees	1,225	1,118	107	110%	5,100	6,259	(1,159)	81%
2420 Payroll Taxes	4,287	4,400	(113)	97%	14,722	14,301	421	103%
Total 2400 Payroll Expenses	5,512	5,518	(6)	100%	19,822	20,560	(738)	96%
2500 Facilities Maintenance Expenses								
2510 Custodial Services and Supply	493	3,700	(3,207)	13%	18,430	18,800	(370)	98%
2520 Landscaping Services	1,100	4,000	(2,900)	28%	12,184	20,000	(7,816)	61%
2530 General Repairs and Maintenance	2,721	1,819	902	150%	34,547	18,159	16,388	190%
2540 Pool Maintenance	1,215	1,234	(19)	98%	9,844	5,634	4,210	175%
Total 2500 Facilities Maintenance Expenses	5,530	10,753	(5,223)	51%	75,005	62,593	12,412	120%
2600 Interest Expenses					13,584	14,241	(657)	95%
2700 Program Expenses								
2710 Summer Dolphins expenses	2,399	1,800	599	133%	3,597	4,600	(1,003)	78%
2720 Camp Ladera Expenses	2,870	2,800	70	103%	2,870	2,800	70	103%
2730 Staff Training expenses	79	300	(221)	26%	79	1,500	(1,421)	5%

2740 Misc program expenses		6,322	(6,322)	0%	526	12,638	(12,112)	4%
2750 Pool Equipment	403		403		403	-	403	
Total 2700 Program Expenses	5,752	11,222	(5,470)	51%	7,476	21,538	(14,062)	35%
2800 Recreation and Events Expenses								
2810 Event expenses	1,498	-	1,498		2,029	1,826	203	111%
2820 Vending Supplies	275	122	152	224%	275	122	152	224%
2830 Misc Recreation Expenses		-	-		105	-	105	
Total 2800 Recreation and Events Expenses	1,772	122	1,650	---	2,409	1,948	461	124%
2900 Utilities								
2910 Garbage	713	682	31	105%	3,535	4,056	(520)	87%
2920 PG&E electric	24	1,626	(1,602)	1%	124	1,731	(1,607)	7%
2930 PG&E gas	5,496	3,904	1,592	141%	45,780	39,126	6,654	117%
2940 Telephone/Internet	138	150	(12)	92%	930	750	180	124%
2950 Water Service	1,462	2,100	(638)	70%	5,329	10,500	(5,171)	51%
Total 2900 Utilities	7,833	8,462	(629)	93%	55,698	56,163	(465)	99%
3500 Webster Loan					25,000	39,000	(14,000)	64%
5000 Capital Improvements					14,446	-	14,446	
Total Expenditures	92,508	93,757	(1,249)	99%	466,171	485,349	(19,178)	96%
Net Revenue	41,447	31,487	9,960	132%	650,068	719,797	(69,729)	90%

Friday, Jun 20, 2025 03:40:20 PM GMT-7 - Accrual Basis