

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

	August				YTD			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue								
1100 Facility Rentals			-				-	
1110 Pool Lease					14,400	26,109	(11,709)	55%
1120 Tennis Court Lease	2,840	5,709	(2,869)	50%	33,613	41,784	(8,171)	80%
1130 Misc Facilities Rentals	100	-	100		3,075	1,950	1,125	158%
1140 Party and event rentals	850		850		5,449		5,449	
Total 1100 Facility Rentals	3,790	5,709	(1,919)	66%	56,536	69,843	(13,307)	81%
1200 membership								
1210 Drop In	2,859	340	2,519	---	11,818	7,773	4,045	152%
1220 Non-resident	1,135	5,727	(4,592)	20%	491,615	537,517	(45,902)	91%
1230 Residents	3,015	340	2,675	---	272,875	282,730	(9,855)	97%
Total 1200 membership	7,009	6,407	602	109%	776,308	828,020	(51,712)	94%
1300 Programs								
1310 Camp Ladera					107,144	106,695	449	100%
1320 Other Non-Aquatic Income		50	(50)	0%	379	400	(21)	95%
1330 Summer Dolphins					66,708	75,681	(8,973)	88%
1340 Masters Swim	1,110	350	760	317%	6,273	3,760	2,513	167%
1350 Swim Lessons	8,820	3,000	5,820	294%	31,980	22,500	9,480	142%
1360 Youth Swim Fitness	10,935	23,000	(12,065)	48%	39,748	49,660	(9,913)	80%
1370 Other Aquatics Programs	120	4,500	(4,380)	3%	7,238	5,100	2,138	142%
Total 1300 Programs	20,985	30,900	(9,915)	68%	259,469	263,796	(4,327)	98%
1400 Recreation Events								
1410 Events		1,475	(1,475)	0%	1,115	16,285	(15,170)	7%
1420 Vending Income	333		333		2,849		2,849	
Total 1400 Recreation Events	333	1,475	(1,142)	23%	3,964	16,285	(12,321)	24%
1500 Property Tax Revenue								
1510 Homeowners Prop Tax Relie					575		575	
1520 Property Tax Rev Shift		48,460	(48,460)	0%		98,800	(98,800)	0%
1530 Property Tax Secured	53,344	30	53,314	---	241,519	131,510	110,009	184%
1540 Property Tax Unsecured					797	840	(43)	95%
1550 Taxes-Redemption						30	(30)	0%
Total 1500 Property Tax Revenue	53,344	48,490	4,854	110%	242,891	231,180	11,711	105%
1600 Donations and Interest Income								
1610 Donations					4,900		4,900	
1620 Interest Income	0	10,477	(10,477)	0%	27,575	20,392	7,183	135%
Total 1600 Donations and Interest Income	0	10,477	(10,477)	0%	32,475	20,392	12,083	159%
Total Revenue	85,461	103,458	(17,997)	83%	1,371,644	1,429,516	(57,872)	96%
Expenditures								
2100 Administration Expenses								
2110 Accounting					9,430	13,496	(4,067)	70%
2120 Audit	591	2,200	(1,609)	27%	13,000	17,600	(4,600)	74%
2130 IT		100	(100)	0%	100	1,300	(1,200)	8%
2140 Legal					17,234	3,404	13,830	506%
2150 Misc admin expenses		150	(150)	0%	3,219	1,200	2,019	268%
2160 Office Supplies	117	100	17	117%	2,579	800	1,779	322%
2170 Software Subscriptions	467	150	317	311%	12,427	8,250	4,177	151%
Total 2100 Administration Expenses	1,175	2,700	(1,525)	44%	57,988	46,050	11,938	126%
2200 Bank Fees								
2210 Bank	1,499	1,059	440	142%	31,137	31,133	4	100%
2220 Insurance					20,496	19,147	1,349	107%
2230 Taxes					2,500	5,981	(3,481)	42%
Total 2200 Bank Fees	1,499	1,059	440	142%	54,134	56,261	(2,127)	96%
2300 Employee Wages								
2320 Lifeguards	18,961	23,128	(4,167)	82%	109,590	121,378	(11,788)	90%
2330 Maintenance	3,073	3,600	(528)	85%	20,474	28,800	(8,326)	71%
2340 Camp Counselor	2,681	5,476	(2,795)	49%	22,997	28,360	(5,363)	81%
2350 Swim Instructors	3,713	5,308	(1,596)	70%	20,098	17,029	3,069	118%
2360 Misc Aquatics	524	-	524		656	-	656	
2370 Misc Non-aquatics		150	(150)	0%	436	1,200	(764)	36%
2380 Masters Coaches	732	800	(68)	92%	4,819	6,400	(1,581)	75%
2390 Swim Coaches	50	200	(150)	25%	27,113	27,300	(187)	99%

Total 2300 Employee Wages	29,733	38,662	(8,929)	77%	206,183	230,467	(24,284)	89%
2310 Manager			-				-	
2311 General Manager	10,615	10,417	198	102%	90,231	90,839	(608)	99%
2312 Aquatics and Accounting	6,854	6,667	187	103%	54,355	60,836	(6,481)	89%
2313 Facilities and Operations	6,085	5,833	251	104%	53,969	54,167	(197)	100%
Total 2310 Manager	23,554	22,917	637	103%	198,555	205,842	(7,286)	96%
2400 Payroll Expenses								
2410 Payroll Fees	876	839	37	104%	8,868	9,481	(613)	94%
2420 Payroll Taxes	4,077	4,039	38	101%	30,974	29,025	1,949	107%
Total 2400 Payroll Expenses	4,952	4,878	74	102%	39,843	38,506	1,337	103%
2500 Facilities Maintenance Expenses								
2510 Custodial Services and Supply	4,962	3,700	1,262	134%	32,320	29,900	2,420	108%
2520 Landscaping Services	1,825	4,000	(2,175)	46%	17,984	32,000	(14,016)	56%
2530 General Repairs and Maintenance	2,243	5,766	(3,523)	39%	53,294	34,184	19,110	156%
2540 Pool Maintenance	3,779	1,485	2,294	254%	26,322	11,472	14,850	229%
Total 2500 Facilities Maintenance Expenses	12,809	14,951	(2,142)	86%	129,920	107,556	22,364	121%
2600 Interest Expenses					13,584	14,241	(657)	95%
2700 Program Expenses								
2710 Summer Dolphins expenses	1,141	1,200	(59)	95%	13,653	14,350	(697)	95%
2720 Camp Ladera Expenses		2,000	(2,000)	0%	7,670	6,385	1,285	120%
2730 Staff Training expenses		300	(300)	0%	79	2,400	(2,321)	3%
2740 Misc program expenses		4,964	(4,964)	0%	1,070	22,994	(21,924)	5%
2750 Pool Equipment	86		86		1,314		1,314	
Total 2700 Program Expenses	1,227	8,464	(7,237)	14%	23,786	46,129	(22,343)	52%
2800 Recreation and Events Expenses								
2810 Event expenses	1,259	328	931	384%	15,174	10,418	4,755	146%
2820 Vending Supplies	320	-	320		2,662	1,219	1,443	218%
2830 Misc Recreation Expenses	655	-	655		760	-	760	
Total 2800 Recreation and Events Expenses	2,234	328	1,906	681%	18,596	11,637	6,958	160%
2900 Utilities								
2910 Garbage		938	(938)	0%	5,170	6,359	(1,189)	81%
2920 PG&E electric	46,139	43,184	2,955	107%	46,315	44,966	1,349	103%
2930 PG&E gas	1,560	1,855	(295)	84%	53,547	46,082	7,465	116%
2940 Telephone/Internet	180	150	30	120%	1,453	1,200	253	121%
2950 Water Service	3,213	3,500	(287)	92%	13,641	18,200	(4,559)	75%
Total 2900 Utilities	51,092	49,627	1,465	103%	120,125	116,807	3,319	103%
3500 Webster Loan					25,000	39,000	(14,000)	64%
5000 Capital Improvements					14,446		14,446	
Total Expenditures	128,276	143,587	(15,311)	89%	902,160	912,496	(10,336)	99%
Net Revenue	(42,815)	(40,129)	(2,686)	107%	469,483	517,020	(47,537)	91%

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