

**Ladera Recreation District Budget vs Actuals**

Revenue	Nov-25				Year to Date			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>1100 Facility Rentals</b>								
1110 Pool Lease	3,506	-	3,506		21,557	26,109	(4,552)	83%
1120 Tennis Court Lease	4,304	7,010	(2,706)	61%	42,926	64,720	(21,794)	66%
1130 Misc Facilities Rentals	1,575	-	1,575		3,675	1,950	1,725	188%
1140 Party and event rentals	55		55		7,534		7,534	
<b>Total 1100 Facility Rentals</b>	<b>9,440</b>	<b>7,010</b>	<b>2,430</b>	<b>135%</b>	<b>75,691</b>	<b>92,779</b>	<b>(17,088)</b>	<b>82%</b>
<b>1200 membership</b>								
1210 Drop In	403	350	53	115%	14,687	10,403	4,284	141%
1220 Non-resident	300	485	(185)	62%	497,570	540,577	(43,007)	92%
1230 Residents	235	-	235		276,275	284,270	(7,995)	97%
<b>Total 1200 membership</b>	<b>938</b>	<b>835</b>	<b>103</b>	<b>112%</b>	<b>788,532</b>	<b>835,250</b>	<b>(46,718)</b>	<b>94%</b>
<b>1300 Programs</b>								
1310 Camp Ladera					107,144	106,695	449	100%
1320 Other Non-Aquatic Income	225	80	145	281%	1,095	610	485	180%
1330 Summer Dolphins					66,708	75,681	(8,973)	88%
1340 Masters Swim	505	600	(95)	84%	8,823	6,160	2,663	143%
1350 Swim Lessons	4,554	800	3,754	569%	40,574	30,100	10,474	135%
1360 Youth Swim Fitness	1,845	3,584	(1,739)	51%	52,003	60,668	(8,666)	86%
1370 Other Aquatics Programs	70	900	(830)	8%	7,718	8,100	(383)	95%
<b>Total 1300 Programs</b>	<b>7,199</b>	<b>5,964</b>	<b>1,235</b>	<b>121%</b>	<b>284,064</b>	<b>288,014</b>	<b>(3,950)</b>	<b>99%</b>
<b>1400 Recreation Events</b>								
1410 Events					2,430	18,600	(16,170)	13%
1420 Vending Income	97		97		3,598		3,598	
<b>Total 1400 Recreation Events</b>	<b>97</b>	<b>-</b>	<b>97</b>		<b>6,028</b>	<b>18,600</b>	<b>(12,572)</b>	<b>32%</b>
<b>1500 Property Tax Revenue</b>								
1510 Homeowners Prop Tax Relie					575		575	
1520 Property Tax Rev Shift					105,128	98,800	6,328	106%
1530 Property Tax Secured	14,943	13,390	1,553	112%	151,471	146,560	4,911	103%
1540 Property Tax Unsecured		10,080	(10,080)	0%	11,231	10,920	311	103%
1550 Taxes-Redemption						30	(30)	0%
<b>Total 1500 Property Tax Revenue</b>	<b>14,943</b>	<b>23,470</b>	<b>(8,527)</b>	<b>64%</b>	<b>268,405</b>	<b>256,310</b>	<b>12,095</b>	<b>105%</b>
<b>1600 Donations and Interest Income</b>								
1610 Donations					4,900		4,900	
1620 Interest Income	0	10,519	(10,519)	0%	54,685	30,912	23,773	177%
<b>Total 1600 Donations and Interest Income</b>	<b>0</b>	<b>10,519</b>	<b>(10,519)</b>	<b>0%</b>	<b>59,585</b>	<b>30,912</b>	<b>28,673</b>	<b>193%</b>
<b>Total Revenue</b>	<b>32,617</b>	<b>47,798</b>	<b>(15,181)</b>	<b>68%</b>	<b>1,482,305</b>	<b>1,521,865</b>	<b>(39,560)</b>	<b>97%</b>
<b>Expenditures</b>								
<b>2100 Administration Expenses</b>								
2110 Accounting		2,000	(2,000)	0%	9,430	15,496	(6,067)	61%

Budget vs Actuals Nov 2025

2120 Audit	2,710	2,200	510	123%	15,710	24,200	(8,490)	65%
2130 IT		100	(100)	0%	700	1,600	(900)	44%
2140 Legal	(903)	-	(903)		16,331	4,034	12,297	405%
2150 Misc admin expenses	100	150	(50)	66%	3,117	1,650	1,467	189%
2160 Office Supplies	77	100	(23)	77%	3,232	1,100	2,132	294%
2170 Software Subscriptions	485	260	225	187%	13,559	9,010	4,549	150%
<b>Total 2100 Administration Expenses</b>	<b>2,468</b>	<b>4,810</b>	<b>(2,342)</b>	<b>51%</b>	<b>62,078</b>	<b>57,090</b>	<b>4,988</b>	<b>109%</b>
2200 Bank Fees	2		2		2		2	
2210 Bank	482	43	439	---	33,085	31,830	1,255	104%
2220 Insurance (including health insurance)	3,762	-	3,762		26,161	20,572	5,589	127%
2230 Taxes					10,432	8,566	1,866	122%
<b>Total 2200 Bank Fees</b>	<b>4,245</b>	<b>43</b>	<b>4,202</b>	<b>---</b>	<b>69,680</b>	<b>60,968</b>	<b>8,712</b>	<b>114%</b>
2300 Employee Wages								
2320 Lifeguards	7,560	6,519	1,041	116%	140,003	149,869	(9,866)	93%
2330 Maintenance	2,711	3,600	(889)	75%	29,613	39,600	(9,988)	75%
2340 Camp Counselor					23,044	28,450	(5,406)	81%
2350 Swim Instructors	1,616	3,036	(1,420)	53%	29,998	26,170	3,828	115%
2360 Misc Aquatics	144	-	144		1,040	-	1,040	
2370 Misc Non-aquatics	130	150	(20)	87%	716	1,650	(934)	43%
2380 Masters Coaches	636	800	(164)	79%	6,919	8,800	(1,881)	79%
2390 Swim Coaches	184	200	(16)	92%	27,771	27,900	(129)	100%
<b>Total 2300 Employee Wages</b>	<b>12,981</b>	<b>14,305</b>	<b>(1,324)</b>	<b>91%</b>	<b>259,103</b>	<b>282,439</b>	<b>(23,336)</b>	<b>92%</b>
2310 Manager								
2311 General Manager	9,615	9,620	(5)	100%	126,385	120,630	5,755	105%
2312 Aquatics and Accounting	6,154	6,667	(513)	92%	78,394	83,337	(4,943)	94%
2313 Facilities and Operations	5,385	5,833	(449)	92%	75,315	74,167	1,149	102%
<b>Total 2310 Manager</b>	<b>21,154</b>	<b>22,120</b>	<b>(966)</b>	<b>96%</b>	<b>280,094</b>	<b>278,134</b>	<b>1,960</b>	<b>101%</b>
2400 Payroll Expenses								
2410 Payroll Fees	880	2,412	(1,532)	36%	12,065	13,711	(1,646)	88%
2420 Payroll Taxes	2,724	1,346	1,378	202%	41,389	37,206	4,183	111%
<b>Total 2400 Payroll Expenses</b>	<b>3,604</b>	<b>3,758</b>	<b>(154)</b>	<b>96%</b>	<b>53,454</b>	<b>50,917</b>	<b>2,537</b>	<b>105%</b>
2500 Facilities Maintenance Expenses								
2510 Custodial Services and Supply	3,846	3,700	146	104%	44,162	41,000	3,162	108%
2520 Landscaping Services	1,100	4,000	(2,900)	28%	22,334	44,000	(21,666)	51%
2530 General Repairs and Maintenance	682	3,986	(3,304)	17%	61,818	47,436	14,382	130%
2540 Pool Maintenance	2,617	1,100	1,517	238%	31,871	14,772	17,099	216%
<b>Total 2500 Facilities Maintenance Expenses</b>	<b>8,245</b>	<b>12,786</b>	<b>(4,541)</b>	<b>64%</b>	<b>160,186</b>	<b>147,208</b>	<b>12,978</b>	<b>109%</b>
<b>Budget vs Actuals Nov 2025</b>								
2700 Program Expenses			-		26,839	28,154	(1,315)	95%
2710 Summer Dolphins expenses		500	(500)	0%	15,067	15,525	(458)	97%
2720 Camp Ladera Expenses					7,862	6,385	1,477	123%
2730 Staff Training expenses	95	300	(205)	32%	560	3,300	(2,740)	17%
2740 Misc program expenses	131	1,421	(1,290)	9%	2,112	31,544	(29,432)	7%

<b>2750 Pool Equipment</b>	312		312		3,453		3,453	
<b>Total 2700 Program Expenses</b>	<b>538</b>	<b>2,221</b>	<b>(1,683)</b>	<b>24%</b>	<b>55,893</b>	<b>84,908</b>	<b>(29,015)</b>	<b>66%</b>
<b>2800 Recreation and Events Expenses</b>			-				-	
<b>2810 Event expenses</b>	102	848	(746)	12%	17,322	16,189	1,133	107%
<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>102</b>	<b>848</b>	<b>(746)</b>	<b>12%</b>	<b>21,153</b>	<b>18,384</b>	<b>2,769</b>	<b>115%</b>
<b>2900 Utilities</b>			-				-	
<b>2910 Garbage</b>	713	682	31	105%	8,543	9,422	(879)	91%
<b>2920 PG&amp;E electric</b>	26	100	(74)	26%	46,463	45,117	1,346	103%
<b>2930 PG&amp;E gas</b>	4,677	3,500	1,177	134%	61,597	55,083	6,514	112%
<b>2940 Telephone/Internet</b>	163	150	13	109%	1,959	1,650	309	119%
<b>2950 Water Service</b>	2,411	2,046	365	118%	21,647	28,649	(7,002)	76%
<b>Total 2900 Utilities</b>	<b>7,990</b>	<b>6,478</b>	<b>1,512</b>	<b>123%</b>	<b>140,210</b>	<b>139,921</b>	<b>289</b>	<b>100%</b>
<b>5000 Capital Improvements</b>					42,391		42,391	
<b>Total Expenditures</b>	<b>61,327</b>	<b>67,370</b>	<b>(6,043)</b>	<b>91%</b>	<b>1,171,080</b>	<b>1,148,123</b>	<b>22,957</b>	<b>102%</b>
<b>Net Operating Revenue</b>	<b>(28,709)</b>	<b>(19,572)</b>	<b>(9,137)</b>	<b>147%</b>	<b>311,226</b>	<b>373,742</b>	<b>(62,517)</b>	<b>83%</b>
<b>Other Revenue</b>								
<b>3000 Other Income</b>	45	-	45		45	-	45	
<b>Net Other Revenue</b>	<b>45</b>	<b>-</b>	<b>45</b>		<b>45</b>	<b>-</b>	<b>45</b>	
<b>Net Revenue</b>	<b>(28,664)</b>	<b>(19,572)</b>	<b>(9,092)</b>	<b>146%</b>	<b>311,270</b>	<b>373,742</b>	<b>(62,472)</b>	<b>83%</b>

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