

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

	October				September-October				Year to date 10.31.25			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue												
1100 Facility Rentals												
1110 Pool Lease	3,651	-	3,651		3,094	-	3,094		18,051	26,109	(8,058)	69%
1120 Tennis Court Lease	3,662	6,358	(2,696)	58%	5,009	15,926	(10,917)	31%	38,622	57,710	(19,088)	67%
1130 Misc Facilities Rentals	2,263	-	2,263		400	-	400		5,538	1,950	3,588	284%
1140 Party and event rentals	450		450		2,030		2,030		7,479		7,479	
Total 1100 Facility Rentals	10,025	6,358	3,667	158%	10,533	15,926	(5,393)	66%	69,689	85,769	(16,080)	81%
1200 membership			-				-		-		-	
1210 Drop In	676	940	(264)	72%	2,456	2,280	176	108%	14,284	10,053	4,231	142%
1220 Non-resident	3,170	2,575	595	123%	5,655	2,575	3,080	220%	497,270	540,092	(42,822)	92%
1230 Residents	720	793	(73)	91%	3,675	1,540	2,135	239%	276,550	284,270	(7,720)	97%
Total 1200 membership	4,566	4,308	258	106%	11,786	6,395	5,391	184%	788,104	834,415	(46,311)	94%
1300 Programs												
1310 Camp Ladera									107,144	106,695	449	100%
1320 Other Non-Aquatic Income	195	70	125	279%	565	130	435	435%	944	530	414	178%
1330 Summer Dolphins									66,708	75,681	(8,973)	88%
1340 Masters Swim	930	1,000	(70)	93%	2,045	1,800	245	114%	8,318	5,560	2,758	150%
1350 Swim Lessons	1,540	1,500	40	103%	4,040	6,800	(2,760)	59%	36,020	29,300	6,720	123%
1360 Youth Swim Fitness	3,600	2,424	1,176	149%	10,410	7,424	2,986	140%	50,158	57,084	(6,927)	88%
1370 Other Aquatics Programs	180	600	(420)	30%	250	2,100	(1,850)	12%	7,548	7,200	348	105%
Total 1300 Programs	6,445	5,594	851	115%	17,310	18,254	(944)	95%	276,839	282,050	(5,211)	98%
1400 Recreation Events												
1410 Events	1,315	2,035	(720)	65%	1,315	2,315	(1,000)	57%	2,430	18,600	(16,170)	13%
1420 Vending Income	65		65		652		652		3,501		3,501	
Total 1400 Recreation Events	1,380	2,035	(655)	68%	1,967	2,315	(348)	85%	5,931	18,600	(12,669)	32%
1500 Property Tax Revenue												
1510 Homeowners Prop Tax Relie									575		575	

1520 Property Tax Rev Shift										53,021	98,800	(45,779)	54%
1530 Property Tax Secured	137	1,620	(1,483)	8%	137	1,660	(1,523)	8%	188,636	133,170	55,466	142%	
1540 Property Tax Unsecured	10,434	-	10,434		10,434	-	10,434		11,231	840	10,391	1337%	
1550 Taxes-Redemption										30	(30)	0%	
Total 1500 Property Tax Revenue	10,571	1,620	8,951	653%	10,571	1,660	8,911	637%	253,462	232,840	20,622	109%	
1600 Donations and Interest Income													
1610 Donations									4,900		4,900		
1620 Interest Income	13,841	-	13,841		13,841	1	13,840	---	54,685	20,393	34,292	268%	
Total 1600 Donations and Interest Income	13,841	-	13,841		13,841	1	13,840	---	59,585	20,393	39,192	292%	
Total Revenue	46,829	19,915	26,914	235%	66,008	44,551	21,457	148%	1,453,610	1,474,067	(20,457)	99%	
Expenditures													
2100 Administration Expenses													
2110 Accounting									9,430	13,496	(4,067)	70%	
2120 Audit		2,200	(2,200)	0%		4,400	(4,400)	0%	13,000	22,000	(9,000)	59%	
2130 IT	200	100	100	200%	200	200	-	100%	300	1,500	(1,200)	20%	
2140 Legal						630	(630)	0%	17,234	4,034	13,200	427%	
2150 Misc admin expenses	124	150	(26)	83%	497	300	197	166%	3,727	1,500	2,227	248%	
2160 Office Supplies	312	100	212	312%	433	200	233	217%	3,012	1,000	2,012	301%	
2170 Software Subscriptions	407	350	57	116%	789	500	289	158%	13,216	8,750	4,466	151%	
Total 2100 Administration Expenses	1,043	2,900	(1,857)	36%	1,920	6,230	(4,310)	31%	59,919	52,280	7,639	115%	
2200 Bank Fees													
2210 Bank	491	562	(71)	87%	1,310	654	656	200%	32,448	31,787	661	102%	
2220 Insurance					1,903	1,425	478	134%	22,400	20,572	1,828	109%	
2230 Taxes	7,932	2,585	5,347	307%	7,932	2,585	5,347	307%	10,432	8,566	1,866	122%	
Total 2200 Bank Fees	8,423	3,147	5,276	268%	11,145	4,664	6,481	239%	65,280	60,925	4,355	107%	
2300 Employee Wages													
2320 Lifeguards	11,288	11,075	213	102%	22,853	21,972	881	104%	132,443	143,350	(10,907)	92%	
2330 Maintenance	3,814	3,600	214	106%	6,427	7,200	(773)	89%	26,901	36,000	(9,099)	75%	
2340 Camp Counselor					47	90	(43)	52%	23,044	28,450	(5,406)	81%	
2350 Swim Instructors	4,300	2,640	1,660	163%	8,284	6,105	2,179	136%	28,382	23,134	5,248	123%	
2360 Misc Aquatics	124	-	124		180	-	180		896	-	896		
2370 Misc Non-aquatics	150	150	-	100%	150	300	(150)	50%	586	1,500	(914)	39%	

2380 Masters Coaches	795	800	(5)	99%	1,464	1,600	(136)	91%	6,283	8,000	(1,717)	79%
2390 Swim Coaches	425	200	225	212%	475	400	75	119%	27,587	27,700	(113)	100%
Total 2300 Employee Wages	20,895	18,465	2,430	113%	39,880	37,667	2,213	106%	246,122	268,134	(22,012)	92%
2310 Manager												
2311 General Manager	16,923	12,120	4,803	140%	26,539	21,740	4,799	122%	116,769	111,010	5,759	105%
2312 Aquatics and Accounting	11,731	9,167	2,564	128%	17,885	15,834	2,051	113%	72,240	76,670	(4,430)	94%
2313 Facilities and Operations	10,577	8,333	2,244	127%	15,962	14,167	1,795	113%	69,931	68,333	1,597	102%
Total 2310 Manager	39,231	29,620	9,610	132%	60,385	51,741	8,644	117%	258,940	256,013	2,927	101%
2400 Payroll Expenses												
2410 Payroll Fees	1,212	509	703	238%	2,370	1,818	552	130%	11,198	11,299	(101)	99%
2420 Payroll Taxes	4,620	4,192	428	110%	7,691	6,835	856	113%	38,665	35,860	2,805	108%
Total 2400 Payroll Expenses	5,832	4,701	1,131	124%	10,061	8,653	1,408	116%	49,863	47,159	2,704	106%
2500 Facilities Maintenance Expenses												
2510 Custodial Services and Supply	3,765	3,700	65	102%	7,748	7,400	348	105%	40,068	37,300	2,768	107%
2520 Landscaping Services		4,000	(4,000)	0%	3,250	8,000	(4,750)	41%	21,234	40,000	(18,766)	53%
2530 General Repairs and Maintenance	4,378	7,908	(3,530)	55%	8,443	9,266	(823)	91%	61,860	43,450	18,410	142%
2540 Pool Maintenance	1,618	1,100	518	147%	4,670	2,200	2,470	212%	30,992	13,672	17,320	227%
Total 2500 Facilities Maintenance Expenses	9,761	16,708	(6,947)	58%	24,111	26,866	(2,755)	90%	154,154	134,422	19,732	115%
2600 Interest Expenses		13,913	(13,913)	0%	13,255	13,913	(658)	95%	26,839	28,154	(1,315)	95%
2700 Program Expenses												
2710 Summer Dolphins expenses		75	(75)	0%		675	(675)	0%	15,067	15,025	42	100%
2720 Camp Ladera Expenses									7,862	6,385	1,477	123%
2730 Staff Training expenses		300	(300)	0%	137	600	(463)	23%	216	3,000	(2,784)	7%
2740 Misc program expenses	200	5,509	(5,309)	4%	912	7,129	(6,217)	13%	1,981	30,123	(28,142)	7%
2750 Pool Equipment					48		48		1,361		1,361	
Total 2700 Program Expenses	200	5,884	(5,684)	3%	1,096	8,404	(7,308)	13%	26,487	54,533	(28,046)	49%
2800 Recreation and Events Expenses												
2810 Event expenses	176		176		176		176		176		176	
2820 Vending Supplies	2,892	1,829	1,063	158%	3,610	4,922	(1,313)	73%	17,044	15,341	1,704	111%
2830 Misc Recreation Expenses		165	(165)	0%		976	(976)	0%	2,662	2,195	467	121%
					631	-	631		1,391	-	1,391	

Total 2800 Recreation and Events Expenses	3,067	1,994	1,074	154%	4,417	5,898	(1,481)	75%	21,273	17,536	3,738	121%
2900 Utilities												
2910 Garbage	2,661	1,365	1,296	195%	2,661	2,381	280	112%	7,830	8,740	(910)	90%
2920 PG&E electric	98	25	73	393%	122	51	71	240%	46,437	45,017	1,420	103%
2930 PG&E gas	1,661	3,065	(1,404)	54%	3,373	5,501	(2,128)	61%	56,920	51,583	5,337	110%
2940 Telephone/Internet	163	150	13	109%	343	300	43	114%	1,796	1,500	296	120%
2950 Water Service	2,701	4,879	(2,178)	55%	5,506	8,403	(2,897)	66%	19,147	26,603	(7,456)	72%
Total 2900 Utilities	7,284	9,484	(2,200)	77%	12,004	16,636	(4,632)	72%	132,130	133,443	(1,313)	99%
5000 Capital Improvements					27,945		27,945		42,391		42,391	
Total Expenditures	95,736	106,816	(11,080)	90%	206,218	180,672	25,546	114%	1,083,398	1,052,599	30,799	103%
Net Operating Revenue	(48,907)	(86,901)	37,993	56%	(140,210)	(136,121)	(4,089)	103%	370,212	421,468	(51,257)	88%

Thursday, Nov 06, 2025 01:56:53 PM GMT-8 - Accrual Basis