

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

	Mar 2025				Q1 2025				% of Budget
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget		
<b>Income</b>									
Facility Rentals									
Pool Lease	233	158	75	147%	530	10,283	-9,753	5%	
Tennis Court Lease	2,975	3,741	-766	80%	12,450	11,721	729	106%	
Misc Facilities Rentals		0	0		0	1,200	-1,200	0%	
<b>Total Facility Rentals</b>	<b>\$ 3,208</b>	<b>\$ 3,899</b>	<b>-\$ 692</b>	<b>82%</b>	<b>\$ 12,979</b>	<b>\$ 23,204</b>	<b>-\$ 10,225</b>	<b>56%</b>	
Membership									
Drop In	20	311	-291	6%	340	915	-575	37%	
Non-resident	81,270	29,788	51,482	273%	393,375	472,797	-79,422	83%	
Residents	90,845	83,703	7,142	109%	197,220	221,265	-24,045	89%	
<b>Total Membership</b>	<b>\$ 172,135</b>	<b>\$ 113,802</b>	<b>\$ 58,333</b>	<b>151%</b>	<b>\$ 590,935</b>	<b>\$ 694,977</b>	<b>-\$ 104,042</b>	<b>85%</b>	
Programs									
Camp Ladera	11,975	8,254	3,721	145%	48,600	57,629	-9,029	84%	
Other Non-Aquatic Income	90	50	40	180%	174	150	24	116%	
Summer Dolphins		108	-108	0%	320	303	17	106%	
Masters Swim	1,080	550	530	196%	2,385	1,610	775	148%	
Swim Lessons		1,000	-1,000	0%	0	1,000	-1,000	0%	
Youth Swim Fitness	4,195	4,115	80	102%	25,888	26,365	-478	98%	
Other Aquatics Programs	600	100	500	600%	3,478	200	3,278	1739%	
<b>Total Programs</b>	<b>\$ 17,940</b>	<b>\$ 14,177</b>	<b>\$ 3,763</b>	<b>127%</b>	<b>\$ 80,844</b>	<b>\$ 87,257</b>	<b>-\$ 6,413</b>	<b>93%</b>	
Recreation Events									
Events		0	0		0	2,210	-2,210	0%	
<b>Total Recreation Events</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 2,210</b>	<b>-\$ 2,210</b>	<b>0%</b>	
Property Tax Revenue									
Property Tax Rev Shift		0	0		0	50,340	-50,340	0%	
Property Tax Secured	14,042	13,580	462	103%	84,713	33,320	51,393	254%	
Property Tax Unsecured	733	580	153	126%	733	580	153	126%	
<b>Total Property Tax Revenue</b>	<b>\$ 14,774</b>	<b>\$ 14,160</b>	<b>\$ 614</b>	<b>104%</b>	<b>\$ 85,445</b>	<b>\$ 84,240</b>	<b>\$ 1,205</b>	<b>101%</b>	
<b>Total Income</b>	<b>\$ 208,057</b>	<b>\$ 146,038</b>	<b>\$ 62,019</b>	<b>142%</b>	<b>\$ 770,204</b>	<b>\$ 891,888</b>	<b>-\$ 121,684</b>	<b>86%</b>	
<b>Expenses</b>									
Administration Expenses									
Accounting	3,659	2,000	1,659	183%	7,967	9,350	-1,383	85%	
Audit	4,306	2,200	2,106	196%	4,306	6,600	-2,294	65%	
IT	100	100	0	100%	100	800	-700	13%	
Legal	1,634	230	1,404	711%	3,365	980	2,385	343%	
Misc admin expenses	766	150	616	510%	1,994	450	1,544	443%	
Office Supplies	44	100	-56	44%	406	300	106	135%	
Software Subscriptions	294	300	-6	98%	5,165	4,400	765	117%	
<b>Total Administration Expenses</b>	<b>\$ 10,803</b>	<b>\$ 5,080</b>	<b>\$ 5,723</b>	<b>213%</b>	<b>\$ 23,304</b>	<b>\$ 22,880</b>	<b>\$ 424</b>	<b>102%</b>	
Bank Fees									
Bank	13,728	17,729	-4,001	77%	16,582	18,561	-1,979	89%	
Insurance	1,425	1,300	125	110%	1,425	1,300	125	110%	
Taxes		0	0		0	3,418	-3,418	0%	
<b>Total Bank Fees</b>	<b>\$ 15,153</b>	<b>\$ 19,029</b>	<b>-\$ 3,876</b>	<b>80%</b>	<b>\$ 18,007</b>	<b>\$ 23,279</b>	<b>-\$ 5,272</b>	<b>77%</b>	
Employee Wages									
Lifeguards	7,740	8,519	-779	91%	19,972	23,541	-3,569	85%	
Maintenance	2,180	3,600	-1,420	61%	6,271	10,800	-4,529	58%	
Camp Counselor		288	-288	0%	0	288	-288	0%	
Swim Instructors	990	647	343	153%	3,127	647	2,480	483%	
Misc Non-aquatics	74	150	-76	49%	186	450	-264	41%	
Masters Coaches	720	800	-80	90%	1,620	2,400	-780	68%	
<b>Total Employee Wages</b>	<b>\$ 11,704</b>	<b>\$ 14,004</b>	<b>-\$ 2,300</b>	<b>84%</b>	<b>\$ 31,176</b>	<b>\$ 38,126</b>	<b>-\$ 6,950</b>	<b>82%</b>	
Manager									
General Manager	9,615	11,250	-1,635	85%	31,346	33,750	-2,404	93%	
Aquatics and Accounting	6,154	7,500	-1,346	82%	14,808	22,500	-7,692	66%	
Facilities and Operations	5,385	6,667	-1,282	81%	18,654	20,000	-1,346	93%	
<b>Total Manager</b>	<b>\$ 21,154</b>	<b>\$ 25,417</b>	<b>-\$ 4,263</b>	<b>83%</b>	<b>\$ 64,808</b>	<b>\$ 76,250</b>	<b>-\$ 11,442</b>	<b>85%</b>	
Payroll Expenses									

Payroll Fees	769	752	17	102%	3,187	4,385	-1,198	73%
Payroll Taxes	2,514	2,535	-21	99%	7,343	6,553	790	112%
<b>Total Payroll Expenses</b>	<b>\$ 3,282</b>	<b>\$ 3,287</b>	<b>-\$ 5</b>	<b>100%</b>	<b>\$ 10,530</b>	<b>\$ 10,938</b>	<b>-\$ 408</b>	<b>96%</b>
Facilities Maintenance Expenses								
Custodial Services	3,600	3,800	-200	95%	14,185	11,400	2,785	124%
Landscaping Services	6,634	4,000	2,634	166%	11,084	12,000	-916	92%
General Repairs and Maintenance	2,817	1,406	1,411	200%	27,561	13,447	14,114	205%
2540 Pool Maintenance	1,190	1,100	90	108%	7,433	3,300	4,133	225%
<b>Total Facilities Maintenance Expenses</b>	<b>\$ 14,241</b>	<b>\$ 10,306</b>	<b>\$ 3,935</b>	<b>138%</b>	<b>\$ 60,263</b>	<b>\$ 40,147</b>	<b>\$ 20,116</b>	<b>150%</b>
Program Expenses								
Summer Dolphins expenses		0	0		150	2,800	-2,650	5%
Staff Training expenses		300	-300	0%	0	900	-900	0%
Misc program expenses		1,667	-1,667	0%	526	4,878	-4,352	11%
<b>Total Program Expenses</b>	<b>\$ 0</b>	<b>\$ 1,967</b>	<b>-\$ 1,967</b>	<b>0%</b>	<b>\$ 676</b>	<b>\$ 8,578</b>	<b>-\$ 7,902</b>	<b>8%</b>
Recreation and Events Expenses								
Event expenses	471	561	-90	84%	471	1,512	-1,040	31%
<b>Total Recreation and Events Expenses</b>	<b>\$ 471</b>	<b>\$ 561</b>	<b>-\$ 90</b>	<b>84%</b>	<b>\$ 471</b>	<b>\$ 1,512</b>	<b>-\$ 1,040</b>	<b>31%</b>
Utilities								
Garbage	713	670	43	106%	2,109	2,691	-582	78%
PG&E electric	26	26	0	101%	76	80	-4	95%
PG&E gas	12,263	9,647	2,616	127%	30,933	20,175	10,758	153%
Telephone/Internet	163	150	13	109%	653	450	203	145%
Water Service	780	2,100	-1,320	37%	2,715	6,300	-3,585	43%
<b>Total Utilities</b>	<b>\$ 13,946</b>	<b>\$ 12,593</b>	<b>\$ 1,353</b>	<b>111%</b>	<b>\$ 36,486</b>	<b>\$ 29,696</b>	<b>\$ 6,791</b>	<b>123%</b>
Total Expenses	\$ 90,755	\$ 92,244	-\$ 1,489	98%	\$ 245,721	\$ 251,405	-\$ 5,684	98%
<b>Net Operating Income</b>	<b>\$ 117,302</b>	<b>\$ 53,794</b>	<b>\$ 63,507</b>	<b>218%</b>	<b>\$ 524,483</b>	<b>\$ 640,483</b>	<b>-\$ 116,000</b>	<b>82%</b>
Other Income								
Other Income								
Interest Income		2	-2	0%	5	2	3	235%
<b>Net Other Income</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>-\$ 2</b>	<b>0%</b>	<b>\$ 5</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>235%</b>
	<b>\$ 117,302</b>	<b>\$ 53,796</b>	<b>\$ 63,505</b>	<b>218%</b>	<b>\$ 524,488</b>	<b>\$ 640,485</b>	<b>-\$ 115,997</b>	<b>82%</b>

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