

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

	September 2025				Q3				Year to date			
	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		-	-			-	-		14,400	26,109	(11,709)	55%
1120 Tennis Court Lease	1,348	9,568	(8,221)	14%	7,024	21,414	(14,390)	33%	34,960	51,352	(16,392)	68%
1130 Misc Facilities Rentals	200	-	200		2,300	-	2,300		3,275	1,950	1,325	168%
1140 Party and event rentals	1,580		1,580		2,580		2,580		7,029		7,029	
Total 1100 Facility Rentals	3,128	9,568	(6,441)	33%	11,904	21,414	(9,510)	56%	59,664	79,411	(19,747)	75%
1200 membership			-				-				-	
1210 Drop In	1,779	1,340	439	133%	8,280	5,030	3,250	165%	13,607	9,113	4,494	149%
1220 Non-resident	2,485	-	2,485		19,060	7,653	11,407	249%	494,100	537,517	(43,417)	92%
1230 Residents	2,955	747	2,208	396%	8,725	7,128	1,597	122%	275,830	283,477	(7,647)	97%
Total 1200 membership	7,219	2,087	5,132	346%	36,065	19,811	16,254	182%	783,537	830,107	(46,570)	94%
1300 Programs			-				-				-	
1310 Camp Ladera		-	-		11,347	13,718	(2,371)	83%	107,144	106,695	449	100%
1320 Other Non-Aquatic Income	370	60	310	617%	505	160	345	316%	749	460	289	163%
1330 Summer Dolphins		-	-		6,393	7,386	(993)	87%	66,708	75,681	(8,973)	88%
1340 Masters Swim	1,115	800	315	139%	2,645	1,500	1,145	176%	7,388	4,560	2,828	162%
1350 Swim Lessons	2,500	5,300	(2,800)	47%	18,665	15,300	3,365	122%	34,480	27,800	6,680	124%
1360 Youth Swim Fitness	6,810	5,000	1,810	136%	17,745	28,000	(10,255)	63%	46,558	54,660	(8,103)	85%
1370 Other Aquatics Programs	70	1,500	(1,430)	5%	775	6,050	(5,275)	13%	7,308	6,600	708	111%
Total 1300 Programs	10,865	12,660	(1,795)	86%	58,075	72,114	(14,039)	81%	270,334	276,456	(6,122)	98%
1400 Recreation Events			-				-				-	
1410 Events		280	(280)	0%	1,015	2,790	(1,775)	36%	1,115	16,565	(15,450)	7%
1420 Vending Income	587		587		1,916		1,916		3,436		3,436	
Total 1400 Recreation Events	587	280	307	210%	2,931	2,790	141	105%	4,551	16,565	(12,014)	27%
1500 Property Tax Revenue			-				-				-	
1510 Homeowners Prop Tax Relie									575		575	
1520 Property Tax Rev Shift		-	-		53,021	48,460	4,561	109%	53,021	98,800	(45,779)	54%
1530 Property Tax Secured		40	(40)	0%	5,099	3,820	1,279	133%	188,498	131,550	56,948	143%
1540 Property Tax Unsecured		-	-		64	260	(196)	25%	797	840	(43)	95%
1550 Taxes-Redemption		-	-			-	-			30	(30)	0%
Total 1500 Property Tax Revenue	-	40	(40)	0%	58,184	52,540	5,644	111%	242,891	231,220	11,671	105%
1600 Donations & Interest Income			-				-				-	
1610 Donations	0	1	(1)	12%	1,900		1,900		4,900		4,900	
1620 Interest Income	0	1	(1)	12%	13,269	10,479	2,790	127%	27,575	20,393	7,182	135%
Total 1600 Donations and Interest Income	21,799	24,636	(2,837)	88%	15,169	10,479	4,690	145%	32,475	20,393	12,082	159%
Total Revenue	21,799	24,636	(2,837)	88%	182,328	179,148	3,180	102%	1,393,453	1,454,152	(60,699)	96%

Expenditures

2100 Administration Expenses												
2110 Accounting	-	-			853	(853)	0%	9,430	13,496	(4,067)	70%	
2120 Audit	2,200	(2,200)	0%	1,971	6,600	(4,629)	30%	13,000	19,800	(6,800)	66%	
2130 IT	100	(100)	0%		300	(300)	0%	100	1,400	(1,300)	7%	
2140 Legal	630	(630)	0%	34	762	(729)	4%	17,234	4,034	13,200	427%	
2150 Misc admin expenses	373	150	223	248%	405	450	(45)	90%	3,592	1,350	2,242	266%
2160 Office Supplies	122	100	22	122%	640	300	340	213%	2,700	900	1,800	300%
2170 Software Subscriptions	382	150	232	255%	1,206	500	706	241%	12,809	8,400	4,409	152%
Total 2100 Administration Expenses	876	3,330	(2,454)	26%	4,256	9,765	(5,509)	44%	58,864	49,380	9,484	119%
2200 Bank Fees					0	0						
2210 Bank	819	92	727	891%	3,277	3,273	4	100%	31,958	31,225	733	102%
2220 Insurance	1,903	1,425	478	134%	20,975	19,272	1,703	109%	22,400	20,572	1,828	109%
2230 Taxes					2,500	2,563	(63)	98%	2,500	5,981	(3,481)	42%
Total 2200 Bank Fees	2,723	1,517	1,206	179%	26,752	25,108	1,644	107%	56,857	57,778	(921)	98%
2300 Employee Wages												
2320 Lifeguards	11,565	10,897	668	106%	56,555	61,292	(4,737)	92%	121,155	132,275	(11,120)	92%
2330 Maintenance	2,614	3,600	(986)	73%	9,289	10,800	(1,511)	86%	23,088	32,400	(9,312)	71%
2340 Camp Counselor	47	90	(43)	52%	14,848	18,281	(3,433)	81%	23,044	28,450	(5,406)	81%
2350 Swim Instructors	3,984	3,465	519	115%	10,865	10,523	342	103%	24,082	20,494	3,588	118%
2360 Misc Aquatics	56	-	56		684	-	684		712	-	712	
2370 Misc Non-aquatics		150	(150)	0%		450	(450)	0%	436	1,350	(914)	32%
2380 Masters Coaches	669	800	(131)	84%	2,068	2,400	(332)	86%	5,488	7,200	(1,712)	76%
2390 Swim Coaches	50	200	(150)	25%	19,163	13,400	5,763	143%	27,163	27,500	(337)	99%
Total 2300 Employee Wages	18,985	19,202	(217)	99%	113,472	117,146	(3,674)	97%	225,167	249,669	(24,502)	90%
2310 Manager												
2311 General Manager	9,615	10,417	(802)	92%	32,346	33,752	(1,406)	96%	99,846	101,256	(1,410)	99%
2312 Aquatics and Accounting	6,154	6,667	(513)	92%	21,662	22,501	(839)	96%	60,509	67,503	(6,994)	90%
2313 Facilities and Operations	5,385	5,833	(449)	92%	19,354	20,000	(646)	97%	59,354	60,000	(646)	99%
Total 2310 Manager	21,154	22,917	(1,763)	92%	73,362	76,253	(2,891)	96%	219,709	228,759	(9,050)	96%
2400 Payroll Expenses												
2410 Payroll Fees	1,158	1,309	(151)	88%	3,301	3,660	(359)	90%	10,026	10,790	(764)	93%
2420 Payroll Taxes	3,071	2,643	428	116%	14,297	12,864	1,433	111%	34,045	31,668	2,377	108%
2430 Payroll Liabilities	-	-	-		-	-	-		-	-	-	
Total 2400 Payroll Expenses	4,229	3,952	277	107%	17,598	16,524	1,074	107%	44,071	42,458	1,613	104%
2500 Facilities Maintenance Expenses												
2510 Custodial Services and Supply	3,983	3,700	283	108%	13,117	11,100	2,017	118%	36,303	33,600	2,703	108%
2520 Landscaping Services	3,250	4,000	(750)	81%	7,950	12,000	(4,050)	66%	21,234	36,000	(14,766)	59%
2530 General Repairs and Maintenance	4,064	1,358	2,706	299%	21,936	11,212	10,724	196%	57,359	35,542	21,817	161%
2540 Pool Maintenance	3,052	1,100	1,952	277%	12,173	4,265	7,908	285%	29,375	12,572	16,803	234%
Total 2500 Facilities Maintenance Expenses	14,350	10,158	4,192	141%	55,176	38,577	16,599	143%	144,270	117,714	26,556	123%

2600 Interest Expenses	13,255	-	13,255		13,255	-	13,255		26,839	14,241	12,598	188%
2700 Program Expenses			-				-				-	
2710 Summer Dolphins expenses		600	(600)	0%	7,876	9,800	(1,924)	80%	13,653	14,950	(1,297)	91%
2720 Camp Ladera Expenses		-	-		2,239	2,785	(546)	80%	7,670	6,385	1,285	120%
2730 Staff Training expenses	137	300	(163)	46%	137	900	(763)	15%	216	2,700	(2,484)	8%
2740 Misc program expenses	712	1,620	(908)	44%	712	10,083	(9,371)	7%	1,781	24,614	(22,833)	7%
2750 Pool Equipment	48		48		875		875		1,361		1,361	
Total 2700 Program Expenses	896	2,520	(1,624)	36%	11,838	23,568	(11,730)	50%	24,682	48,649	(23,967)	51%
2800 Recreation and Events Expenses			-				-				-	
2810 Event expenses	718	3,094	(2,376)	23%	8,627	10,785	(2,158)	80%	15,892	13,512	2,380	118%
2820 Vending Supplies		811	(811)	0%	1,427	1,382	45	103%	2,662	2,030	632	131%
2830 Misc Recreation Expenses	631	-	631		1,286	-	1,286		1,391	-	1,391	
Total 2800 Recreation and Events Expenses	1,350	3,905	(2,555)	35%	11,340	12,167	(827)	93%	19,945	15,542	4,403	128%
2900 Utilities			-				-				-	
2910 Garbage		1,016	(1,016)	0%	921	2,637	(1,716)	35%	5,170	7,375	(2,205)	70%
2920 PG&E electric	24	26	(2)	92%	46,189	43,236	2,953	107%	46,339	44,992	1,347	103%
2930 PG&E gas	1,711	2,436	(725)	70%	5,467	5,726	(259)	95%	55,258	48,518	6,740	114%
2940 Telephone/Internet	180	150	30	120%	565	450	115	126%	1,633	1,350	283	121%
2950 Water Service	2,805	3,524	(719)	80%	9,146	9,124	22	100%	16,446	21,724	(5,278)	76%
Total 2900 Utilities	4,720	7,152	(2,432)	66%	62,289	61,173	1,116	102%	124,846	123,959	887	101%
3500 Webster Loan	26,000	-	26,000		26,000	-	26,000		51,000	39,000	12,000	131%
5000 Capital Improvements	27,945		27,945		27,945		27,945		42,391		42,391	
Total Expenditures	136,482	74,653	61,829	183%	443,283	380,281	63,002	117%	1,038,643	987,149	51,494	105%
Net Revenue	(114,683)	(50,017)	(64,666)	229%	(260,955)	(201,133)	(59,822)	130%	354,810	467,003	(112,193)	76%

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