

Summary View: ACTUAL Results For the Month of August, 2024

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$64,159	\$12,535	\$18,529	\$69,000	(\$50,471)	(73%)
From Operations	765,204	773,261	888,016	797,054	90,962	11%
Total Revenue	\$829,364	\$785,796	\$906,545	\$866,054	\$40,491	5%
Salary and Benefits	1,029,304	1,164,084	1,814,124	1,813,649	(475)	(0%)
Services and Supplies	647,501	815,884	981,178	773,066	(208,112)	(27%)
Operating Capital	16,311	0	0	0	0	-
Sub-total, Expenses	\$1,693,116	\$1,979,968	\$2,795,302	\$2,586,715	(\$208,587)	(8%)
Net Operating Results	(\$863,752)	(\$1,194,172)	(\$1,888,757)	(\$1,720,661)	(\$168,096)	(10%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date August, 2024

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$64,159	\$68,153	\$18,529	\$69,000	(\$50,471)	(73%)
From Operations	1,540,724	1,680,671	2,016,670	1,858,925	157,745	8%
Total Revenue	\$1,604,883	\$1,748,825	\$2,035,199	\$1,927,925	\$107,274	6%
Salary and Benefits	\$1,873,822	\$2,072,420	\$2,803,973	\$2,832,347	28,374	1%
Services and Supplies	\$1,368,955	\$1,655,098	\$1,954,138	\$1,626,870	(327,268)	(20%)
Operating Capital	\$26,870	\$0	\$0	\$68,000	68,000	100%
Sub-total, Expenses	\$3,269,647	\$3,727,518	\$4,758,111	\$4,527,217	(\$230,894)	(5%)
Net Operating Results	(\$1,664,764)	(\$1,978,693)	(\$2,722,912)	(\$2,599,292)	(\$123,620)	(5%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Expenses by Type View by Unit: ACTUAL Results Year-to-Date August, 2024

	FY22-23	FY23-24	FY24-25		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Salaries - Full-time	\$878,794	\$1,010,434	\$1,402,547	\$1,386,557	(\$15,990)	(1%)
Salaries - Part-time Benefited	\$134,475	\$138,092	\$127,432	\$165,083	\$37,651	23%
Salaries - Part-time	\$402,657	\$419,851	\$572,219	\$539,089	(\$33,130)	(6%)
Stipends - Board	\$4,800	\$4,900	\$4,900	\$6,000	\$1,100	18%
Retirement	\$96,168	\$92,979	\$116,149	\$126,235	\$10,086	8%
Employee Group Insurance	\$222,743	\$252,863	\$379,530	\$384,079	\$4,549	1%
Workers' Compensation	\$56,338	\$65,957	\$79,936	\$102,190	\$22,254	22%
Medicare/FICA Payroll Tax	\$77,847	\$87,344	\$121,259	\$123,114	\$1,855	2%
Total Salaries and Benefits	\$1,873,822	\$2,072,420	\$2,803,973	\$2,832,347	\$28,374	1%
<i>% of total</i>	<i>57%</i>	<i>56%</i>	<i>59%</i>	<i>63%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$178,558	\$226,902	\$260,837	\$139,240	(\$121,597)	(87%)
Maintenance - Equipment	\$35,395	\$48,357	\$93,714	\$55,498	(\$38,216)	(69%)
Utilities - Water/Sewer	\$461,996	\$522,483	\$577,526	\$538,350	(\$39,176)	(7%)
Utilities - Gas/Electric/Other	\$78,432	\$95,197	\$90,816	\$109,757	\$18,941	17%
Communications	\$20,480	\$24,679	\$32,136	\$27,452	(\$4,684)	(17%)
Memberships & Subscriptions	\$4,824	\$7,434	\$9,216	\$7,398	(\$1,818)	(25%)
Travel	\$769	\$6,642	\$3,406	\$8,520	\$5,114	60%
Training & Conferences	\$4,940	\$7,644	\$12,464	\$8,710	(\$3,754)	(43%)
Publications & Legal Notices	\$943	\$0	\$337	\$0	(\$337)	-
Legal	\$16,000	\$18,643	\$48,443	\$24,000	(\$24,443)	(102%)
Program Services/Supplies	\$10,167	\$21,193	\$25,217	\$31,900	\$6,683	21%
Professional Services	\$81,425	\$162,095	\$125,423	\$117,441	(\$7,983)	(7%)
Licensing	\$2,297	\$538	\$2,430	\$1,000	(\$1,430)	(143%)
Field Trips/Events	\$11,111	\$12,605	\$19,382	\$13,000	(\$6,382)	(49%)
Instructors & Sports Officials	\$131,371	\$143,699	\$194,594	\$129,000	(\$65,594)	(51%)
Insurance	\$107,721	\$131,630	\$150,340	\$150,008	(\$332)	(0%)
Rents/Leases - Equipment	\$20,235	\$10,579	\$19,246	\$6,000	(\$13,246)	(221%)
Rents/Leases-Structure&Grounds	\$24,550	\$25,381	\$28,108	\$26,508	(\$1,600)	(6%)
Rent & Lease - Vehicle	\$25,227	\$25,227	\$67,219	\$60,580	(\$6,639)	(11%)
Agricultural Supplies	\$4,476	\$10,227	\$6,903	\$8,400	\$1,497	18%
Uniforms/Safety Products	\$3,738	\$7,446	\$7,581	\$8,800	\$1,219	14%
Household Supplies	\$15,623	\$11,263	\$19,637	\$13,750	(\$5,887)	(43%)
Food	\$16,432	\$16,356	\$18,712	\$20,985	\$2,273	11%
Office Supplies	\$7,364	\$6,844	\$5,005	\$5,290	\$285	5%
Medical	\$1,943	\$1,671	\$4,019	\$3,000	(\$1,019)	(34%)
Tools & Instruments	\$5,543	\$6,880	\$9,167	\$5,660	(\$3,507)	(62%)
Non Capital Equipment	\$7,334	\$14,118	\$29,547	\$17,900	(\$11,647)	(65%)
Miscellaneous-Refunds Expense	\$852	\$17	\$252	\$0	(\$252)	-
Finance Charges/Active CC Fees	\$13,229	\$14,554	\$17,751	\$14,365	(\$3,386)	(24%)
Recreation Software Transaction Fees	\$6,702	\$6,366	\$7,135	\$6,200	(\$935)	(15%)
Pension Debt Service Interest	\$43,007	\$42,155	\$41,306	\$41,887	\$581	1%
P G & E debt service	\$26,272	\$26,272	\$26,272	\$26,272	\$0	0%
Total Services and Supplies	\$1,368,955	\$1,655,098	\$1,954,138	\$1,626,870	(\$327,268)	(20%)
Operating Capital	26,870	0	0	68,000	68,000	100%
Total Operating Expenses	\$3,269,647	\$3,727,518	\$4,758,111	\$4,527,217	(\$230,894)	(5%)