

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: ACTUAL Results For the Month of July, 2024**

	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>		<b>Variance:</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b>Revenue</b>						
Taxes	\$0	\$55,619	\$0	\$0	\$0	-
From Operations	775,519	907,410	1,107,175	1,061,871	45,304	4%
<b>Total Revenue</b>	<b>\$775,519</b>	<b>\$963,029</b>	<b>\$1,107,175</b>	<b>\$1,061,871</b>	<b>\$45,304</b>	<b>4%</b>
<b>Salary and Benefits</b>	<b>844,518</b>	<b>908,335</b>	<b>989,849</b>	<b>1,018,698</b>	<b>28,850</b>	<b>3%</b>
<b>Services and Supplies</b>	<b>721,455</b>	<b>839,214</b>	<b>960,960</b>	<b>853,803</b>	<b>(107,157)</b>	<b>(13%)</b>
<b>Operating Capital</b>	<b>10,559</b>	<b>0</b>	<b>0</b>	<b>68,000</b>	<b>68,000</b>	<b>100%</b>
<b>Sub-total, Expenses</b>	<b>\$1,576,531</b>	<b>\$1,747,549</b>	<b>\$1,950,809</b>	<b>\$1,940,502</b>	<b>(\$10,307)</b>	<b>(1%)</b>
<b>Net Operating Results</b>	<b>(\$801,012)</b>	<b>(\$784,521)</b>	<b>(\$843,634)</b>	<b>(\$878,631)</b>	<b>\$34,997</b>	<b>4%</b>

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

	FY22-23	FY23-24	FY24-25		Variance	
	Actual	Actual	Actual	Budget	\$	%
<b>Salaries and Benefits</b>						
Salaries - Full-time	\$390,744	\$434,438	\$467,723	\$465,471	(\$2,252)	(0%)
Salaries - Part-time Benefited	\$57,215	\$69,378	\$47,481	\$56,644	\$9,162	16%
Salaries - Part-time	\$188,912	\$185,403	\$228,003	\$234,128	\$6,125	3%
Stipends - Board	\$2,500	\$3,000	\$2,300	\$3,000	\$700	23%
Retirement	\$45,069	\$39,790	\$39,571	\$42,624	\$3,053	7%
Employee Group Insurance	\$99,378	\$108,438	\$132,462	\$131,913	(\$549)	(0%)
Workers' Compensation	\$25,549	\$29,256	\$28,963	\$39,510	\$10,547	27%
Medicare/FICA Payroll Tax	\$35,152	\$38,633	\$43,346	\$45,409	\$2,063	5%
<b>Total Salaries and Benefits</b>	<b>\$844,518</b>	<b>\$908,335</b>	<b>\$989,849</b>	<b>\$1,018,698</b>	<b>\$28,850</b>	<b>3%</b>
<i>% of total</i>	<i>54%</i>	<i>52%</i>	<i>51%</i>	<i>52%</i>		
<b>Services and Supplies</b>						
Maintenance-Structures&Grounds	\$103,025	\$107,737	\$111,306	\$71,120	(\$40,186)	(57%)
Maintenance - Equipment	\$18,308	\$29,799	\$59,156	\$38,824	(\$20,332)	(52%)
Utilities - Water/Sewer	\$235,062	\$259,684	\$282,926	\$268,350	(\$14,576)	(5%)
Utilities - Gas/Electric/Other	\$47,090	\$44,746	\$44,955	\$52,676	\$7,721	15%
Communications	\$9,370	\$11,705	\$17,684	\$13,726	(\$3,958)	(29%)
Memberships & Subscriptions	\$4,569	\$5,101	\$7,426	\$6,023	(\$1,403)	(23%)
Travel	\$367	\$634	\$1,166	\$2,560	\$1,394	54%
Training & Conferences	\$2,710	\$2,579	\$5,559	\$5,350	(\$209)	(4%)
Publications & Legal Notices	\$98	\$0	\$0	\$0	\$0	-
Legal	\$8,000	\$9,553	\$0	\$12,000	\$12,000	100%
Program Services/Supplies	\$3,359	\$9,754	\$13,882	\$12,450	(\$1,432)	(12%)
Professional Services	\$37,924	\$83,514	\$56,364	\$66,945	\$10,581	16%
Licensing	\$710	\$438	\$2,260	\$500	(\$1,760)	(352%)
Field Trips/Events	\$5,357	\$6,042	\$10,251	\$6,500	(\$3,751)	(58%)
Instructors & Sports Officials	\$80,435	\$87,722	\$109,953	\$89,000	(\$20,953)	(24%)
Insurance	\$53,635	\$65,456	\$74,880	\$74,816	(\$64)	(0%)
Rents/Leases - Equipment	\$12,743	\$5,155	\$9,156	\$2,400	(\$6,756)	(281%)
Rents/Leases-Structure&Grounds	\$12,275	\$12,691	\$14,005	\$13,254	(\$751)	(6%)
Rent & Lease - Vehicle	\$12,613	\$12,613	\$33,828	\$30,290	(\$3,538)	(12%)
Agricultural Supplies	\$590	\$5,420	\$5,468	\$1,200	(\$4,268)	(356%)
Uniforms/Safety Products	\$2,479	\$2,610	\$4,874	\$5,350	\$476	9%
Household Supplies	\$6,365	\$5,009	\$12,540	\$6,750	(\$5,790)	(86%)
Food	\$6,436	\$10,384	\$11,811	\$10,800	(\$1,011)	(9%)
Office Supplies	\$3,202	\$3,062	\$3,132	\$1,970	(\$1,162)	(59%)
Medical	\$1,087	\$1,209	\$3,638	\$1,850	(\$1,788)	(97%)
Tools & Instruments	\$2,105	\$2,610	\$4,470	\$3,080	(\$1,390)	(45%)
Non Capital Equipment	\$6,932	\$8,153	\$14,932	\$12,700	(\$2,232)	(18%)
Miscellaneous-Refunds Expense	\$0	\$2,316	\$35	\$0	(\$35)	-
Finance Charges/Active CC Fees	\$6,184	\$6,220	\$7,929	\$6,040	(\$1,889)	(31%)
Recreation Software Transaction Fees	\$3,785	\$3,297	\$3,875	\$3,200	(\$675)	(21%)
Pension Debt Service Interest	\$21,503	\$20,863	\$20,362	\$20,943	\$581	3%
P G & E debt service	\$13,136	\$13,136	\$13,136	\$13,136	\$0	0%
<b>Total Services and Supplies</b>	<b>\$721,455</b>	<b>\$839,214</b>	<b>\$960,960</b>	<b>\$853,803</b>	<b>(\$107,157)</b>	<b>(13%)</b>
<b>Operating Capital</b>	<b>10,559</b>	<b>0</b>	<b>0</b>	<b>68,000</b>	<b>68,000</b>	<b>100%</b>
<b>Total Operating Expenses</b>	<b>\$1,576,531</b>	<b>\$1,747,549</b>	<b>\$1,950,809</b>	<b>\$1,940,502</b>	<b>(\$10,307)</b>	<b>(1%)</b>