

Livermore Area Recreation and Park District (LARPD)

Financial Summary - Results through December, 2019

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LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary Level View of Financial Results: Year-to-Date Through Month 6 (December 2019)

	FY19-20		Variance: B/(P)		FY18-19 Actual	Variance: incr/(decr)	
	Actual	Budget	\$	%		\$	%
Revenue							
Taxes	\$ 6,376,533	\$ 6,055,200	\$ 321,333	5.3%	\$ 6,151,503	\$ 225,030	3.7%
From Operations	\$ 4,767,426	\$ 5,078,033	\$ (310,607)	(6.1%)	\$ 4,836,105	\$ (68,679)	(1.4%)
Total Revenue	\$ 11,143,959	\$ 11,133,233	\$ 10,726	0.1%	\$ 10,987,608	\$ 156,351	1.4%
Salary and Benefits	\$ 7,706,282	\$ 8,327,205	\$ 620,923	7.5%	\$ 7,282,714	\$ 423,568	5.8%
Services and Supplies	\$ 3,626,646	\$ 3,515,061	\$ (111,585)	(3.2%)	\$ 3,226,720	\$ 399,926	12.4%
Capital	\$ -	\$ -	\$ -	-	\$ 21,095	\$ (21,095)	(100.0%)
Net Operating Results	\$ (188,969)	\$ (709,033)	\$ 520,064	73.3%	\$ 457,079	\$ (646,048)	n/a

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Actual Results vs Budget, YTD thru Month 6 (DECEMBER 2019): Results by Unit/Department

Unit	Department	Actual				Budget				Variance - Better/(Poorer)			
		Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
Administration													
01	Administration	6,376,533	893,454	635,934	4,847,145	6,055,200	982,620	719,830	4,352,750	321,333	89,166	83,896	494,395
17	Marketing & Public Information	14,272	109,318	91,471	(186,517)	6,200	137,104	85,354	(216,258)	8,072	27,786	(6,117)	29,741
18	Technology & Communications	0	49,474	195,209	(244,683)	0	43,648	139,972	(183,620)	0	(5,825)	(55,237)	(61,062)
45	Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
	Administration Total:	6,390,805	1,052,246	922,614	4,415,945	6,061,400	1,163,372	945,156	3,952,872	329,405	111,126	22,542	463,073
Parks, Maintenance & Open Space													
05	Building Maintenance	0	453,744	353,616	(807,360)	0	469,073	390,957	(860,030)	0	15,330	37,341	52,671
07	Park Operations	181,615	1,188,037	1,489,107	(2,495,529)	201,624	1,353,713	1,370,405	(2,522,494)	(20,009)	165,676	(118,702)	26,965
60	CIP	0	110,207	907	(111,114)	0	141,414	1,665	(143,079)	0	31,207	758	31,965
	Parks, Maintenance & Open Space Total:	181,615	1,751,988	1,843,630	(3,414,003)	201,624	1,964,200	1,763,027	(3,525,603)	(20,009)	212,212	(80,603)	111,600
Community Services													
06	Camp Shelly	20,224	36,368	11,388	(27,532)	11,918	26,608	7,797	(22,487)	8,306	(9,760)	(3,591)	(5,045)
09	Extended Student Services	2,586,643	2,197,387	220,603	168,653	2,701,223	2,248,403	145,508	307,312	(114,580)	51,016	(75,095)	(138,659)
10	Senior Services	108,831	88,706	75,037	(54,912)	95,196	87,532	65,395	(57,731)	13,635	(1,174)	(9,642)	2,819
11	Preschool	252,465	191,825	7,588	53,052	257,000	190,512	8,000	58,488	(4,535)	(1,313)	412	(5,436)
16	Open Space	105,756	518,923	25,007	(438,174)	98,116	581,653	41,492	(525,029)	7,640	62,730	16,485	86,855
32	Community Outreach	0	71,155	1,887	(73,042)	0	76,278	0	(76,278)	0	5,122	(1,887)	3,235
40	Believes Program	75,440	79,461	0	(4,021)	73,900	69,192	0	4,708	1,540	(10,269)	0	(8,729)
41	Middle School Program	304,822	287,990	17,282	(450)	316,025	289,701	17,796	8,528	(11,203)	1,711	514	(8,978)
	Community Services Total:	3,454,181	3,471,815	358,792	(376,426)	3,553,378	3,569,879	285,988	(302,489)	(99,197)	98,064	(72,804)	(73,937)
	memo: Open Space	125,980	555,291	36,395	(465,706)	110,034	608,261	49,289	(547,516)	15,946	52,970	12,894	81,810
Recreation													
02	Classes, Camps & Events	44,484	5,706	75,689	(36,911)	120,000	23,060	75,000	21,940	(75,516)	17,354	(689)	(58,851)
03	Adult Sports & Fitness	58,689	20,598	31,258	6,833	66,793	28,574	44,856	(6,637)	(8,104)	7,976	13,598	13,470
20	Customer & Business Services	0	145,880	78,131	(224,011)	0	116,092	86,210	(202,302)	0	(29,788)	8,079	(21,709)
25	Facility Use & Rentals	333,484	113,385	52,400	167,699	411,702	213,718	62,100	135,884	(78,218)	100,334	9,700	31,816
26	Youth Sports & Fitness	126,286	80,982	70,434	(25,130)	132,600	108,611	63,200	(39,211)	(6,314)	27,629	(7,234)	14,081
27	Field & gym Rentals	282,934	111,265	34,881	136,788	249,500	106,012	40,800	102,688	33,434	(5,253)	5,919	34,100
31	Recreation Administration	10,477	206,459	3,159	(199,141)	1,886	284,777	7,705	(290,596)	8,591	78,318	4,546	91,455
42	Building Operations	28	294,104	62,981	(357,057)	0	285,604	58,644	(344,248)	28	(8,500)	(4,337)	(12,809)
54	Aquatics	230,152	438,363	83,542	(291,753)	285,350	438,993	65,550	(219,193)	(55,198)	631	(17,992)	(72,559)
57	Concessions	30,824	13,493	9,135	8,196	49,000	24,312	16,825	7,863	(18,176)	10,819	7,690	333
	Recreation Total:	1,117,358	1,430,234	501,610	(814,486)	1,316,831	1,629,754	520,890	(833,813)	(199,473)	199,521	19,280	19,328
DISTRICT TOTALS		11,143,959	7,706,282	3,626,646	(188,969)	11,133,233	8,327,205	3,515,061	(709,033)	10,726	620,923	(111,585)	520,064

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Actual Results vs PRIOR YEAR, YTD thru Month 6 (DECEMBER 2019): Results by Unit/Department

Unit	Department	Current Year Actual				Prior Year Actual				Variance - Increase/(Decrease)			
		Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
Administration													
01	Administration	6,376,533	893,454	635,934	4,847,145	6,151,503	759,670	428,733	4,963,100	225,030	133,784	207,201	(115,955)
17	Marketing & Public Information	14,272	109,318	91,471	(186,517)	13,826	50,463	66,649	(103,286)	446	58,855	24,822	(83,231)
18	Technology & Communications	0	49,474	195,209	(244,683)	0	49,324	120,073	(169,397)	0	150	75,136	(75,286)
45	Capital Equipment	0	0	0	0	0	0	21,095	(21,095)	0	0	(21,095)	21,095
	Administration Total:	6,390,805	1,052,246	922,614	4,415,945	6,165,329	859,457	636,550	4,669,322	225,476	192,789	286,064	(253,377)
Park Operations and Building Maintenance													
05	Building Maintenance	0	453,744	353,616	(807,360)	0	261,861	400,625	(662,486)	0	191,883	(47,009)	(144,874)
07	Park Operations	181,615	1,188,037	1,489,107	(2,495,529)	257,531	1,243,527	1,328,064	(2,314,060)	(75,916)	(55,490)	161,043	(181,469)
60	CIP	0	110,207	907	(111,114)	0	51,496	1,707	(53,203)	0	58,711	(800)	(57,911)
	Park Ops and Building Maintenance Total:	181,615	1,751,988	1,843,630	(3,414,003)	257,531	1,556,884	1,730,396	(3,029,749)	(75,916)	195,104	113,234	(384,254)
Community Services													
06	Camp Shelly	20,224	36,368	11,388	(27,532)	9,509	21,164	7,170	(18,825)	10,715	15,204	4,218	(8,707)
09	Extended Student Services	2,586,643	2,197,387	220,603	168,653	2,537,914	2,109,862	189,345	238,707	48,729	87,525	31,258	(70,054)
10	Senior Services	108,831	88,706	75,037	(54,912)	105,940	148,061	74,322	(116,443)	2,891	(59,355)	715	61,531
11	Preschool	252,465	191,825	7,588	53,052	252,091	186,789	11,658	53,644	374	5,036	(4,070)	(592)
16	Open Space	105,756	518,923	25,007	(438,174)	100,509	603,846	31,545	(534,882)	5,247	(84,923)	(6,538)	96,708
32	Community Outreach	0	71,155	1,887	(73,042)	0	0	0	0	0	71,155	1,887	(73,042)
40	Believes Program	75,440	79,461	0	(4,021)	58,255	58,253	0	2	17,185	21,208	0	(4,023)
41	Middle School Program	304,822	287,990	17,282	(450)	312,632	236,562	24,133	51,937	(7,810)	51,428	(6,851)	(52,387)
	Community Services Total:	3,454,181	3,471,815	358,792	(376,426)	3,376,850	3,364,537	338,173	(325,860)	77,331	107,278	20,619	(50,566)
	memo: Open Space	125,980	555,291	36,395	(465,706)	110,018	625,010	38,715	(553,707)	15,962	(69,719)	(2,320)	88,001
Recreation													
02	Classes, Camps & Events	44,484	5,706	75,689	(36,911)	147,770	45,509	141,626	(39,365)	(103,286)	(39,803)	(65,937)	2,454
03	Adult Sports & Fitness	58,689	20,598	31,258	6,833	57,562	20,778	28,795	7,989	1,127	(180)	2,463	(1,156)
20	Customer & Business Services	0	145,880	78,131	(224,011)	0	230,818	85,415	(316,233)	0	(84,938)	(7,284)	92,222
25	Facility Use & Rentals	333,484	113,385	52,400	167,699	414,246	198,344	81,743	134,159	(80,762)	(84,959)	(29,343)	33,540
26	Youth Sports & Fitness	126,286	80,982	70,434	(25,130)	74,023	72,814	28,972	(27,763)	52,263	8,168	41,462	2,633
27	Field & gym Rentals	282,934	111,265	34,881	136,788	212,355	90,851	19,392	102,112	70,579	20,414	15,489	34,676
31	Recreation Administration	10,477	206,459	3,159	(199,141)	1,886	0	0	1,886	8,591	206,459	3,159	(201,027)
42	Building Operations	28	294,104	62,981	(357,057)	0	228,504	71,997	(300,501)	28	65,600	(9,016)	(56,556)
54	Aquatics	230,152	438,363	83,542	(291,753)	246,883	592,742	72,653	(418,512)	(16,731)	(154,379)	10,889	126,759
57	Concessions	30,824	13,493	9,135	8,196	33,173	21,476	12,103	(406)	(2,349)	(7,983)	(2,968)	8,602
	Recreation Total:	1,117,358	1,430,234	501,610	(814,486)	1,187,898	1,501,836	542,696	(856,634)	(70,540)	(71,602)	(41,086)	42,148
DISTRICT TOTALS		11,143,959	7,706,282	3,626,646	(188,969)	10,987,608	7,282,714	3,247,815	457,079	156,351	423,568	378,831	(646,048)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Actual Results vs Budget, Month 6 (DECEMBER 2019): Results by Unit/Department

Unit	Department	Actual				Budget				Variance - Better/(Poorer)			
		Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
Administration													
01	Administration	5,874,807	230,052	135,575	5,509,180	5,560,950	222,680	112,230	5,226,040	313,857	(7,371)	(23,345)	283,141
17	Marketing & Public Information	821	16,040	16,292	(31,511)	0	30,849	4,119	(34,968)	821	14,809	(12,173)	3,457
18	Technology & Communications	0	10,851	30,047	(40,898)	0	9,633	19,062	(28,695)	0	(1,218)	(10,985)	(12,203)
45	Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
	Administration Total:	5,875,628	256,942	181,914	5,436,772	5,560,950	263,162	135,411	5,162,377	314,678	6,220	(46,503)	274,395
Parks, Maintenance & Open Space													
05	Building Maintenance	0	104,249	54,358	(158,607)	0	106,302	61,695	(167,997)	0	2,053	7,337	9,390
07	Park Operations	56,362	268,361	218,100	(430,099)	68,604	302,414	109,960	(343,770)	(12,242)	34,053	(108,140)	(86,329)
60	CIP	0	32,836	36	(32,872)	0	32,048	125	(32,173)	0	(788)	89	(699)
	Parks, Maintenance & Open Space Total:	56,362	405,446	272,494	(621,578)	68,604	440,764	171,780	(543,940)	(12,242)	35,318	(100,714)	(77,638)
Community Services													
06	Camp Shelly	0	5,535	31	(5,566)	0	0	35	(35)	0	(5,535)	4	(5,531)
09	Extended Student Services	445,030	508,723	32,712	(96,405)	456,690	494,598	22,518	(60,426)	(11,660)	(14,125)	(10,194)	(35,979)
10	Senior Services	7,112	20,343	13,197	(26,428)	10,332	19,496	7,755	(16,919)	(3,220)	(847)	(5,442)	(9,509)
11	Preschool	50,681	46,589	1,655	2,437	44,000	47,279	5,500	(8,779)	6,681	690	3,845	11,216
16	Open Space	36,773	69,189	2,424	(34,840)	30,769	113,368	6,327	(88,926)	6,004	44,179	3,903	54,086
32	Community Outreach	0	16,685	0	(16,685)	0	16,935	0	(16,935)	0	250	0	250
40	Believes Program	55,080	20,284	0	34,796	50,900	23,064	0	27,836	4,180	2,780	0	6,960
41	Middle School Program	88,241	69,578	1,844	16,819	83,110	64,098	1,916	17,096	5,131	(5,480)	72	(277)
	Community Services Total:	682,917	756,926	51,863	(125,872)	675,801	778,838	44,051	(147,088)	7,116	21,912	(7,812)	21,216
	memo: Open Space	36,773	74,724	2,455	(40,406)	30,769	113,368	6,362	(88,961)	6,004	38,644	3,907	48,555
Recreation													
02	Classes, Camps & Events	8,526	362	2,842	5,322	20,000	5,108	12,500	2,392	(11,474)	4,746	9,658	2,930
03	Adult Sports & Fitness	6,578	2,885	3,727	(34)	4,247	2,178	9,650	(7,581)	2,331	(707)	5,923	7,547
20	Customer & Business Services	0	37,417	11,636	(49,053)	0	25,852	10,960	(36,812)	0	(11,565)	(676)	(12,241)
25	Facility Use & Rentals	41,644	18,784	4,105	18,755	68,617	47,854	9,175	11,588	(26,973)	29,070	5,070	7,167
26	Youth Sports & Fitness	21,159	4,623	7,576	8,960	14,700	8,101	5,500	1,099	6,459	3,478	(2,076)	7,861
27	Field & gym Rentals	21,514	28,494	3,166	(10,146)	9,725	22,024	2,100	(14,399)	11,789	(6,469)	(1,066)	4,254
31	Recreation Administration	1,599	52,209	0	(50,610)	24	66,377	990	(67,343)	1,575	14,168	990	16,733
42	Building Operations	0	63,824	8,554	(72,378)	0	63,882	9,264	(73,146)	0	58	710	768
54	Aquatics	12,280	45,642	10,785	(44,147)	8,250	52,513	2,250	(46,513)	4,030	6,870	(8,535)	2,365
57	Concessions	0	0	0	0	0	0	0	0	0	0	0	0
	Recreation Total:	113,300	254,240	52,391	(193,331)	125,563	293,889	62,389	(230,715)	(12,263)	39,649	9,998	37,384
DISTRICT TOTALS		6,728,207	1,673,554	558,662	4,495,991	6,430,918	1,776,654	413,631	4,240,633	297,289	103,099	(145,031)	255,357