

Livermore Area Recreation and Park District (LARPD)

Financial Summary - Results through January, 2020

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LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary Level View of Financial Results: Year-to-Date Through Month 7 (January 2020)

	FY19-20		Variance: B/(P)		FY18-19 Actual	Variance: incr/(decr)	
	Actual	Budget	\$	%		\$	%
Revenue							
Taxes	\$ 6,471,708	\$ 6,137,450	\$ 334,258	5.4%	\$ 6,225,742	\$ 245,966	4.0%
From Operations	\$ 5,597,780	\$ 5,924,863	\$ (327,083)	(5.5%)	\$ 5,658,495	\$ (60,715)	(1.1%)
Total Revenue	\$ 12,069,488	\$ 12,062,313	\$ 7,175	0.1%	\$ 11,884,237	\$ 185,251	1.6%
Salary and Benefits	\$ 8,819,875	\$ 9,568,622	\$ 748,747	7.8%	\$ 8,377,798	\$ 442,077	5.3%
Services and Supplies	\$ 4,000,784	\$ 3,964,901	\$ (35,883)	(0.9%)	\$ 3,583,038	\$ 417,746	11.7%
Capital	\$ -	\$ -	\$ -	-	\$ 21,095	\$ (21,095)	(100.0%)
Net Operating Results	\$ (751,171)	\$ (1,471,210)	\$ 720,039	48.9%	\$ (97,694)	\$ (653,477)	(668.9%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Actual Results vs Budget, YTD thru Month 7 (January, 2020): 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	6,471,708	1,038,562	704,795	4,728,351	6,137,450	1,137,609	828,610	4,171,231	334,258	99,047	123,815	557,120
17	Marketing & Public Information	18,073	119,838	106,712	(208,477)	6,200	158,693	119,949	(272,442)	11,873	38,855	13,237	63,965
18	Technology & Communications	0	55,326	230,469	(285,795)	0	50,451	161,884	(212,335)	0	(4,875)	(68,585)	(73,460)
45	Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
	Administration Total:	6,489,781	1,213,726	1,041,976	4,234,079	6,143,650	1,346,753	1,110,443	3,686,454	346,131	133,027	68,467	547,625
Parks, Maintenance & Open Space													
05	Building Maintenance	0	524,679	419,939	(944,618)	0	543,043	453,368	(996,411)	0	18,364	33,429	51,793
07	Park Operations	205,438	1,365,657	1,584,031	(2,744,250)	225,828	1,566,886	1,458,765	(2,799,823)	(20,390)	201,229	(125,266)	55,573
60	CIP	0	132,460	907	(133,367)	0	163,980	2,065	(166,045)	0	31,520	1,158	32,678
	Parks, Maintenance & Open Space Total:	205,438	2,022,796	2,004,877	(3,822,235)	225,828	2,273,909	1,914,198	(3,962,279)	(20,390)	251,113	(90,679)	140,044
Community Services													
06	Camp Shelly	20,224	41,013	11,908	(32,697)	11,918	26,609	8,138	(22,829)	8,306	(14,404)	(3,770)	(9,868)
09	Extended Student Services	3,050,526	2,534,760	238,118	277,648	3,165,205	2,594,296	180,576	390,333	(114,679)	59,536	(57,542)	(112,685)
10	Senior Services	144,997	101,026	80,787	(36,816)	124,600	101,065	81,825	(58,290)	20,397	39	1,038	21,474
11	Preschool	303,860	225,988	7,995	69,877	313,000	224,852	8,200	79,948	(9,140)	(1,136)	205	(10,071)
16	Open Space	129,637	559,504	37,969	(467,836)	135,007	657,975	46,179	(569,147)	(5,370)	98,471	8,210	101,311
32	Community Outreach	0	82,222	1,887	(84,109)	0	88,144	0	(88,144)	0	5,922	(1,887)	4,035
40	Believes Program	75,440	92,042	0	(16,602)	73,900	84,568	0	(10,668)	1,540	(7,474)	0	(5,934)
41	Middle School Program	335,896	334,273	19,081	(17,458)	353,735	334,456	19,812	(533)	(17,839)	183	731	(16,925)
	Community Services Total:	4,060,580	3,970,828	397,745	(307,993)	4,177,365	4,111,965	344,730	(279,330)	(116,785)	141,137	(53,015)	(28,663)
	memo: Open Space	149,861	600,517	49,877	(500,533)	146,925	684,584	54,317	(591,976)	2,936	84,067	4,440	91,443
Recreation													
02	Classes, Camps & Events	55,740	5,914	80,411	(30,585)	140,000	26,654	87,500	25,846	(84,260)	20,740	7,089	(56,431)
03	Adult Sports & Fitness	82,165	22,518	32,982	26,665	91,093	30,137	54,806	6,150	(8,928)	7,619	21,824	20,515
20	Customer & Business Services	0	171,874	93,730	(265,604)	0	134,218	101,725	(235,943)	0	(37,656)	7,995	(29,661)
25	Facility Use & Rentals	428,787	127,780	60,078	240,929	480,319	247,176	71,625	161,518	(51,532)	119,396	11,547	79,411
26	Youth Sports & Fitness	144,396	84,858	75,780	(16,242)	156,800	113,577	69,300	(26,077)	(12,404)	28,719	(6,480)	9,835
27	Field & gym Rentals	317,591	129,584	36,565	151,442	296,000	123,046	44,750	128,204	21,591	(6,538)	8,185	23,238
31	Recreation Administration	14,800	241,306	3,159	(229,665)	4,408	329,871	8,555	(334,018)	10,392	88,565	5,396	104,353
42	Building Operations	28	343,316	75,229	(418,517)	0	331,227	65,924	(397,151)	28	(12,089)	(9,305)	(21,366)
54	Aquatics	239,358	471,882	89,117	(321,641)	297,850	475,777	74,520	(252,447)	(58,492)	3,895	(14,597)	(69,194)
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:	1,313,689	1,612,525	556,186	(855,022)	1,515,470	1,835,995	595,530	(916,055)	(201,781)	223,470	39,344	61,033
DISTRICT TOTALS		12,069,488	8,819,875	4,000,784	(751,171)	12,062,313	9,568,622	3,964,901	(1,471,210)	7,175	748,747	(35,883)	720,039

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Actual Results vs PRIOR YEAR, YTD thru Month 7 (January 2020): 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	6,471,708	1,038,562	704,795	4,728,351	6,225,742	884,318	484,204	4,857,220	245,966	154,244	220,591	(128,869)
17	Marketing & Public Information	18,073	119,838	106,712	(208,477)	17,264	61,382	78,356	(122,474)	809	58,456	28,356	(86,003)
18	Technology & Communications	0	55,326	230,469	(285,795)	0	57,150	147,931	(205,081)	0	(1,824)	82,538	(80,714)
45	Capital Equipment	0	0	0	0	0	0	21,095	(21,095)	0	0	(21,095)	21,095
	Administration Total:	6,489,781	1,213,726	1,041,976	4,234,079	6,243,006	1,002,850	731,586	4,508,570	246,775	210,876	310,390	(274,491)
Park Operations and Building Maintenance													
05	Building Maintenance	0	524,679	419,939	(944,618)	0	303,491	444,006	(747,497)	0	221,188	(24,067)	(197,121)
07	Park Operations	205,438	1,365,657	1,584,031	(2,744,250)	282,386	1,432,396	1,418,218	(2,568,228)	(76,948)	(66,739)	165,813	(176,022)
60	CIP	0	132,460	907	(133,367)	0	61,806	2,278	(64,084)	0	70,654	(1,371)	(69,283)
	Park Ops and Building Maintenance Total:	205,438	2,022,796	2,004,877	(3,822,235)	282,386	1,797,693	1,864,502	(3,379,809)	(76,948)	225,103	140,375	(442,426)
Community Services													
06	Camp Shelly	20,224	41,013	11,908	(32,697)	9,509	21,654	7,492	(19,637)	10,715	19,359	4,416	(13,060)
09	Extended Student Services	3,050,526	2,534,760	238,118	277,648	2,981,988	2,436,183	232,403	313,402	68,538	98,577	5,715	(35,754)
10	Senior Services	144,997	101,026	80,787	(36,816)	141,834	170,735	75,184	(104,085)	3,163	(69,709)	5,603	67,269
11	Preschool	303,860	225,988	7,995	69,877	302,174	221,421	13,478	67,275	1,686	4,567	(5,483)	2,602
16	Open Space	129,637	559,504	37,969	(467,836)	129,276	681,417	39,342	(591,483)	361	(121,913)	(1,373)	123,647
32	Community Outreach	0	82,222	1,887	(84,109)	0	0	0	0	0	82,222	1,887	(84,109)
40	Believes Program	75,440	92,042	0	(16,602)	58,255	70,360	0	(12,105)	17,185	21,682	0	(4,497)
41	Middle School Program	335,896	334,273	19,081	(17,458)	352,815	275,516	26,347	50,952	(16,919)	58,757	(7,266)	(68,410)
	Community Services Total:	4,060,580	3,970,828	397,745	(307,993)	3,975,851	3,877,286	394,246	(295,681)	84,729	93,542	3,499	(12,312)
	memo: Open Space	149,861	600,517	49,877	(500,533)	138,785	703,071	46,834	(611,120)	11,076	(102,554)	3,043	110,587
Recreation													
02	Classes, Camps & Events	55,740	5,914	80,411	(30,585)	181,147	50,097	162,376	(31,326)	(125,407)	(44,183)	(81,965)	741
03	Adult Sports & Fitness	82,165	22,518	32,982	26,665	78,244	22,644	34,028	21,572	3,921	(126)	(1,046)	5,093
20	Customer & Business Services	0	171,874	93,730	(265,604)	0	267,298	100,047	(367,345)	0	(95,424)	(6,317)	101,741
25	Facility Use & Rentals	428,787	127,780	60,078	240,929	480,310	227,238	94,570	158,502	(51,523)	(99,458)	(34,492)	82,427
26	Youth Sports & Fitness	144,396	84,858	75,780	(16,242)	85,966	79,225	29,381	(22,640)	58,430	5,633	46,399	6,398
27	Field & gym Rentals	317,591	129,584	36,565	151,442	259,996	106,265	20,979	132,752	57,595	23,319	15,586	18,690
31	Recreation Administration	14,800	241,306	3,159	(229,665)	4,408	0	0	4,408	10,392	241,306	3,159	(234,073)
42	Building Operations	28	343,316	75,229	(418,517)	0	273,501	83,840	(357,341)	28	69,815	(8,611)	(61,176)
54	Aquatics	239,358	471,882	89,117	(321,641)	259,575	651,455	76,475	(468,355)	(20,217)	(179,573)	12,642	146,714
57	Concessions	30,824	13,493	9,135	8,196	33,348	22,246	12,103	(1,001)	(2,524)	(8,753)	(2,968)	9,197
	Recreation Total:	1,313,689	1,612,525	556,186	(855,022)	1,382,994	1,699,969	613,799	(930,774)	(69,305)	(87,444)	(57,613)	75,752
DISTRICT TOTALS		12,069,488	8,819,875	4,000,784	(751,171)	11,884,237	8,377,798	3,604,133	(97,694)	185,251	442,077	396,651	(653,477)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Actual Results vs Budget, Month 7 (January 2020): 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	95,175	125,464	68,864	(99,153)	82,250	154,989	108,780	(181,519)	12,925	29,525	39,916	82,366
17	Marketing & Public Information	3,801	8,450	15,240	(19,889)	0	21,589	34,595	(56,184)	3,801	13,139	19,355	36,295
18	Technology & Communications	0	6,191	35,260	(41,451)	0	6,803	21,912	(28,715)	0	612	(13,348)	(12,736)
45	Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Administration Total:		98,976	140,105	119,364	(160,493)	82,250	183,381	165,287	(266,418)	16,726	43,276	45,923	105,925
Parks, Maintenance & Open Space													
05	Building Maintenance	0	62,846	66,324	(129,170)	0	73,970	62,411	(136,381)	0	11,124	(3,913)	7,211
07	Park Operations	23,824	154,818	94,924	(225,918)	24,204	213,174	88,360	(277,330)	(380)	58,356	(6,564)	51,412
60	CIP	0	20,149	0	(20,149)	0	22,567	400	(22,967)	0	2,418	400	2,818
Parks, Maintenance & Open Space Total:		23,824	237,813	161,248	(375,237)	24,204	309,711	151,171	(436,678)	(380)	71,898	(10,077)	61,441
Community Services													
06	Camp Shelly	0	4,646	520	(5,166)	0	0	341	(341)	0	(4,646)	(179)	(4,825)
09	Extended Student Services	463,883	299,464	17,514	146,905	463,982	345,893	35,068	83,021	(99)	46,429	17,554	63,884
10	Senior Services	36,166	10,788	5,748	19,630	29,404	13,532	16,430	(558)	6,762	2,744	10,682	20,188
11	Preschool	51,395	33,031	408	17,956	56,000	34,342	200	21,458	(4,605)	1,311	(208)	(3,502)
16	Open Space	23,881	31,949	12,963	(21,031)	36,891	76,322	4,687	(44,118)	(13,010)	44,373	(8,276)	23,087
32	Community Outreach	0	9,784	0	(9,784)	0	11,869	0	(11,869)	0	2,085	0	2,085
40	Believes Program	0	12,581	0	(12,581)	0	15,376	0	(15,376)	0	2,795	0	2,795
41	Middle School Program	31,074	40,971	1,798	(11,695)	37,710	44,755	2,016	(9,061)	(6,636)	3,784	218	(2,634)
Community Services Total:		606,399	443,214	38,951	124,234	623,987	542,089	58,742	23,156	(17,588)	98,875	19,791	101,078
memo: Open Space		23,881	36,595	13,483	(26,197)	36,891	76,322	5,028	(44,459)	(13,010)	39,727	(8,455)	18,262
Recreation													
02	Classes, Camps & Events	11,256	207	4,722	6,327	20,000	3,591	12,500	3,909	(8,744)	3,384	7,778	2,418
03	Adult Sports & Fitness	23,476	1,921	1,724	19,831	24,300	1,564	9,950	12,786	(824)	(357)	8,226	7,045
20	Customer & Business Services	0	23,724	15,596	(39,320)	0	18,129	15,515	(33,644)	0	(5,595)	(81)	(5,676)
25	Facility Use & Rentals	92,624	10,960	7,679	73,985	68,617	33,460	9,525	25,632	24,007	22,500	1,846	48,353
26	Youth Sports & Fitness	18,110	4,215	5,346	8,549	24,200	4,963	6,100	13,137	(6,090)	748	754	(4,588)
27	Field & gym Rentals	34,658	15,176	1,684	17,798	46,500	17,035	3,950	25,515	(11,842)	1,859	2,266	(7,717)
31	Recreation Administration	2,241	30,589	0	(28,348)	636	45,094	850	(45,308)	1,605	14,505	850	16,960
42	Building Operations	0	43,804	12,248	(56,052)	0	45,622	7,280	(52,902)	0	1,818	(4,968)	(3,150)
54	Aquatics	9,206	30,085	5,575	(26,454)	12,500	36,782	8,970	(33,252)	(3,294)	6,697	3,395	6,798
57	Concessions	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total:		191,571	160,681	54,574	(23,684)	196,753	206,240	74,640	(84,127)	(5,182)	45,559	20,066	60,443
DISTRICT TOTALS		920,770	981,813	374,137	(435,180)	927,194	1,241,421	449,840	(764,067)	(6,424)	259,608	75,703	328,887