

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of Aug, 2025

	FY23-24	FY24-25	FY25-26		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$12,535	\$18,529	\$0	\$38,919	(\$38,919)	(100%)
From Operations	773,261	888,016	934,814	892,951	41,863	5%
Total Revenue	\$785,796	\$906,545	\$934,814	\$931,870	\$2,945	0%
Salary and Benefits	1,164,084	1,814,124	1,872,546	1,868,434	(4,111)	(0%)
Services and Supplies	815,884	981,178	837,211	862,789	25,579	3%
Operating Capital	0	0	135,703	0	(135,703)	-
Sub-total, Expenses	\$1,979,968	\$2,795,302	\$2,845,459	\$2,731,223	(\$114,235)	(4%)
Net Operating Results	(\$1,194,172)	(\$1,888,757)	(\$1,910,644)	(\$1,799,353)	(\$111,291)	(6%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date Aug, 2025

	FY23-24	FY24-25	FY25-26		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$68,153	\$18,529	\$0	\$38,919	(\$38,919)	(100%)
From Operations	1,680,671	2,013,080	1,995,229	1,936,866	58,363	3%
Total Revenue	\$1,748,825	\$2,031,609	\$1,995,229	\$1,975,785	\$19,444	1%
Salary and Benefits	\$2,072,420	\$2,803,973	\$2,840,193	\$2,843,388	3,195	0%
Services and Supplies	\$1,655,098	\$1,954,138	\$1,796,707	\$1,771,210	(25,496)	(1%)
Operating Capital	\$0	\$0	\$147,587	\$0	(147,587)	-
Sub-total, Expenses	\$3,727,518	\$4,758,111	\$4,784,486	\$4,614,599	(\$169,887)	(4%)
Net Operating Results	(\$1,978,693)	(\$2,726,503)	(\$2,789,258)	(\$2,638,814)	(\$150,444)	(6%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results Year-to-Date Aug, 2025

	FY23-24	FY24-25	FY25-26		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Full Time Salaries	\$1,010,434	\$1,402,547	\$1,436,935	\$1,472,262	\$35,326	2%
Part Time Benefited Wages	\$138,092	\$127,432	\$128,386	\$149,129	\$20,743	14%
Casual Wages	\$419,851	\$572,219	\$555,045	\$480,872	(\$74,172)	(15%)
Board of Directors Stipends	\$4,900	\$4,900	\$5,000	\$6,000	\$1,000	17%
Retirement	\$92,979	\$116,149	\$116,813	\$130,342	\$13,529	10%
Employee Group Insurance	\$252,863	\$379,530	\$394,087	\$419,537	\$25,450	6%
Workers Compensation	\$65,957	\$79,936	\$80,366	\$67,949	(\$12,417)	(18%)
Medicare/FICA	\$87,344	\$121,259	\$123,560	\$117,297	(\$6,263)	(5%)
Total Salaries and Benefits	\$2,072,420	\$2,803,973	\$2,840,193	\$2,843,388	\$3,195	0%
<i>% of total</i>	<i>56%</i>	<i>59%</i>	<i>59%</i>	<i>62%</i>		
Services and Supplies						
Agricultural	\$10,227	\$6,903	\$8,461	\$8,800	\$339	4%
Uniforms	\$7,446	\$7,581	\$3,848	\$6,260	\$2,412	39%
Household Supplies	\$11,263	\$19,637	\$15,257	\$16,650	\$1,393	8%
Food	\$16,356	\$18,712	\$18,929	\$20,200	\$1,271	6%
Office Supplies	\$6,844	\$5,005	\$4,324	\$5,180	\$856	17%
Medical Expense	\$1,671	\$4,019	\$1,410	\$1,980	\$570	29%
Tools & Instruments	\$6,880	\$9,167	\$8,641	\$3,570	(\$5,071)	(142%)
Non-Capital Equipment	\$14,118	\$29,547	\$7,515	\$4,400	(\$3,115)	(71%)
Maint. - Structures/Grounds	\$226,902	\$260,837	\$206,115	\$149,154	(\$56,961)	(38%)
Maintenance of Equipment	\$48,357	\$93,714	\$80,033	\$98,680	\$18,647	19%
Utilities - Water/Sewer	\$522,483	\$577,526	\$595,303	\$607,278	\$11,975	2%
Utilities - Gas/Electric/Other	\$95,197	\$90,816	\$82,899	\$96,650	\$13,751	14%
Communications	\$24,679	\$32,136	\$32,146	\$31,120	(\$1,026)	(3%)
Memberships	\$7,434	\$9,216	\$5,619	\$6,274	\$655	10%
Transportation & Travel	\$6,642	\$3,406	\$5,298	\$8,900	\$3,602	40%
Training & Conferences	\$7,644	\$12,464	\$4,028	\$6,200	\$2,172	35%
Publications & Legal Notices	\$0	\$337	\$250	\$100	(\$150)	(150%)
Legal Services	\$18,643	\$48,443	\$13,975	\$30,000	\$16,025	53%
Program Services/Supplies	\$21,193	\$25,217	\$20,452	\$44,770	\$24,318	54%
Professional Services	\$162,095	\$125,423	\$112,869	\$93,357	(\$19,512)	(21%)
Licensing	\$538	\$2,430	\$413	\$400	(\$13)	(3%)
Field Trips & Events	\$12,605	\$19,382	\$25,134	\$23,550	(\$1,584)	(7%)
Instructors & Sports Officials	\$143,699	\$194,594	\$184,371	\$162,400	(\$21,971)	(14%)
Insurance	\$131,630	\$150,340	\$149,224	\$158,945	\$9,721	6%
Rent & Lease - Equipment	\$10,579	\$19,246	\$18,768	\$14,076	(\$4,692)	(33%)
Rent & Lease - Structures	\$25,381	\$28,108	\$31,715	\$28,112	(\$3,603)	(13%)
Rent & Lease - Vehicle	\$25,227	\$67,219	\$65,602	\$52,292	(\$13,309)	(25%)
Miscellaneous Expense	\$17	\$252	\$135	\$0	(\$135)	-
Credit Card Fees and Finance Charges	\$14,554	\$17,751	\$19,505	\$17,500	(\$2,005)	(11%)
Recreation Software Transaction Fees	\$6,366	\$7,135	\$7,572	\$7,200	(\$372)	(5%)
Pension Debt Service Interest	\$42,155	\$41,306	\$40,622	\$40,940	\$318	1%
P G & E debt service	\$26,272	\$26,272	\$26,272	\$26,272	\$0	0%
Total Services and Supplies	\$1,655,098	\$1,954,138	\$1,796,707	\$1,771,210	(\$25,496)	(1%)
Operating Capital	0	0	147,587	0	(147,587)	-
Total Operating Expenses	\$3,727,518	\$4,758,111	\$4,784,486	\$4,614,599	(\$169,887)	(4%)