



# Livermore Area Recreation and Park District 12/21/20 Finance Committee

*Agenda Item 4*

*November 2020 Financials Review*

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# Executive Level Commentary

**Actual results for November are noteworthy:** the Operating Contribution (operating revenue less operating expenses) is \$144k above last year, \$30k above the 9/22 Forecast, and \$105K above the Approved Budget. Cost control in personnel expenses as well as services and supplies overshadowed our COVID-driven drop in operating revenues and the addition of \$46k in unemployment expense.

**Year-to-date results continue to be better than Budget and Forecast** (actual Operating Contribution is \$506k above the Forecast and \$408k above the Budget): Expense control is the highlight: salary and benefits are \$251k below the Forecast and \$550k below the Budget, and Services and Supplies and Capital expenses are \$13k below Forecast and \$4k below Budget. The rest of our favorable result is associated with property tax adjustments.

- Open Space and Recreation have contributed \$145k and \$213k respectively to our Operating Contribution favorability vs Forecast, offsetting a \$201k shortfall in ESS due to student counts.

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: PRELIMINARY ACTUAL Results, Year-To-Date through November 2020**

	FY20-21			Variance: Above/(Below)		FY19-20	Incr/(Decr)	
	Actual	Approved Budget	9/22 Forecast	Vs Approved Budget	Vs 9/22 Forecast	Actual	\$	%
<b>Revenue</b>								
Taxes	\$544,272	\$252,500	\$252,500	\$291,772	\$291,772	\$501,726	\$42,546	8%
From Operations	\$1,491,008	\$1,921,475	\$1,540,967	(\$430,467)	(\$49,959)	\$3,916,081	(\$2,425,073)	(62%)
<b>Total Revenue</b>	<b>\$2,035,280</b>	<b>\$2,173,975</b>	<b>\$1,793,467</b>	<b>(\$138,695)</b>	<b>\$241,813</b>	<b>\$4,417,807</b>	<b>(\$2,382,527)</b>	<b>(54%)</b>
<b>Salary and Benefits</b>	<b>\$5,259,368</b>	<b>\$5,809,493</b>	<b>\$5,510,642</b>	<b>(\$550,125)</b>	<b>(\$251,274)</b>	<b>\$6,134,185</b>	<b>(\$874,817)</b>	<b>(14%)</b>
<b>Services and Supplies</b>	<b>\$2,003,915</b>	<b>\$2,009,159</b>	<b>\$2,025,763</b>	<b>(\$5,244)</b>	<b>(\$21,848)</b>	<b>\$3,067,981</b>	<b>(\$1,064,066)</b>	<b>(35%)</b>
<b>Capital</b>	<b>\$8,795</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,795</b>	<b>\$8,795</b>	<b>\$0</b>	<b>\$8,795</b>	<b>-</b>
<b>Sub-total, Expenses</b>	<b>\$7,272,078</b>	<b>\$7,818,652</b>	<b>\$7,536,404</b>	<b>(\$546,574)</b>	<b>(\$264,326)</b>	<b>\$9,202,166</b>	<b>(\$1,930,088)</b>	<b>(21%)</b>
<b>Net Operating Results</b>	<b>(\$5,236,798)</b>	<b>(\$5,644,677)</b>	<b>(\$5,742,937)</b>	<b>\$407,879</b>	<b>\$506,139</b>	<b>(\$4,784,359)</b>	<b>(\$452,439)</b>	<b>(9%)</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)**  
**Summary View: PRELIMINARY ACTUAL Results For the Month of November 2020**

	FY20-21			Variance: Above/(Below)		FY19-20	Incr/(Decr)	
	Actual	Approved Budget	9/22 Forecast	Vs Approved Budget	Vs 9/22 Forecast	Actual	\$	%
<b>Revenue</b>								
Taxes	\$32,921	\$5,000	\$5,000	\$27,921	\$27,921	\$9,828	\$23,093	235%
From Operations	\$294,834	\$458,434	\$358,487	(\$163,600)	(\$63,653)	\$673,883	(\$379,049)	(56%)
<b>Total Revenue</b>	<b>\$327,755</b>	<b>\$463,434</b>	<b>\$363,487</b>	<b>(\$135,679)</b>	<b>(\$35,732)</b>	<b>\$683,711</b>	<b>(\$355,956)</b>	<b>(52%)</b>
 <b>Salary and Benefits</b>	<b>\$890,804</b>	<b>\$1,090,871</b>	<b>\$922,734</b>	<b>(\$200,067)</b>	<b>(\$31,930)</b>	<b>\$1,189,314</b>	<b>(\$298,510)</b>	<b>(25%)</b>
<b>Services and Supplies</b>	<b>\$320,618</b>	<b>\$360,969</b>	<b>\$354,833</b>	<b>(\$40,351)</b>	<b>(\$34,215)</b>	<b>\$522,313</b>	<b>(\$201,695)</b>	<b>(39%)</b>
<b>Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
 <b>Sub-total, Expenses</b>	<b>\$1,211,422</b>	<b>\$1,451,840</b>	<b>\$1,277,566</b>	<b>(\$240,418)</b>	<b>(\$66,144)</b>	<b>\$1,711,627</b>	<b>(\$500,205)</b>	<b>(29%)</b>
 <b>Net Operating Results</b>	<b>(\$883,667)</b>	<b>(\$988,406)</b>	<b>(\$914,079)</b>	<b>\$104,738</b>	<b>\$30,412</b>	<b>(\$1,027,916)</b>	<b>\$144,249</b>	<b>14%</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**PRELIMINARY ACTUAL Results, Year-To-Date through November 2020**

Department	Actual				Approved Budget				9/22 Board-Approved Forecast			
	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
<b>Administration</b>												
Administration	544,272	990,945	363,320	(809,993)	252,500	821,810	411,592	(980,902)	252,500	991,333	455,177	(1,194,010)
Marketing & Public Information	1,552	71,487	10,529	(80,464)	1,975	103,077	19,685	(120,787)	1,975	80,034	29,685	(107,744)
Technology & Communications	0	25,283	170,081	(195,364)	0	0	181,782	(181,782)	0	25,873	173,115	(198,988)
Capital Equipment	0	0	8,795	(8,795)	0	0	0	0	0	0	0	0
CIP	0	41,953	140	(42,093)	0	43,444	1,540	(44,984)	0	38,868	1,540	(40,408)
<b>Administration Total:</b>	<b>545,824</b>	<b>1,129,668</b>	<b>552,865</b>	<b>(1,136,709)</b>	<b>254,475</b>	<b>968,332</b>	<b>614,599</b>	<b>(1,328,456)</b>	<b>254,475</b>	<b>1,136,107</b>	<b>659,518</b>	<b>(1,541,150)</b>
<b>Parks and Facility Maintenance</b>												
Building Maintenance	0	384,213	203,360	(587,573)	0	424,805	153,485	(578,290)	0	394,528	153,485	(548,013)
Park Operations	119,073	873,051	1,085,581	(1,839,559)	116,020	1,012,020	938,826	(1,834,826)	116,020	911,381	955,226	(1,750,587)
<b>Parks and Facility Maintenance:</b>	<b>119,073</b>	<b>1,257,264</b>	<b>1,288,941</b>	<b>(2,427,132)</b>	<b>116,020</b>	<b>1,436,824</b>	<b>1,092,311</b>	<b>(2,413,116)</b>	<b>116,020</b>	<b>1,305,909</b>	<b>1,108,711</b>	<b>(2,298,600)</b>
<b>Community Services</b>												
Camp Shelly	0	0	1,297	(1,297)	0	0	2,000	(2,000)	0	0	2,000	(2,000)
Extended Student Services	982,618	1,350,479	66,761	(434,622)	1,134,000	1,231,010	64,415	(161,425)	1,168,236	1,339,631	61,927	(233,322)
Senior Services	23,519	46,300	12,091	(34,872)	17,500	60,608	15,508	(58,616)	20,250	54,233	18,232	(52,215)
Preschool	73	19,245	39	(19,211)	213,750	172,180	5,400	36,170	0	23,773	0	(23,773)
Open Space	131,451	403,993	24,033	(296,575)	64,036	464,406	52,150	(452,520)	64,036	453,188	52,150	(441,302)
Community Outreach	0	267,068	131	(267,199)	0	276,744	6,350	(283,094)	0	280,540	2,150	(282,690)
Believes Program	0	3,676	0	(3,676)	14,194	63,543	0	(49,349)	0	0	0	0
Middle School Program	(148)	49,581	640	(50,369)	103,556	137,460	2,650	(36,554)	0	89,905	0	(89,905)
<b>Community Services Total:</b>	<b>1,137,513</b>	<b>2,140,342</b>	<b>104,992</b>	<b>(1,107,821)</b>	<b>1,547,036</b>	<b>2,405,951</b>	<b>148,473</b>	<b>(1,007,388)</b>	<b>1,252,522</b>	<b>2,241,270</b>	<b>136,459</b>	<b>(1,125,207)</b>
<b>Recreation</b>												
Classes, Camps & Events	1,898	0	1,785	113	5,000	0	6,000	(1,000)	6,500	0	1,500	5,000
Adult Sports & Fitness	607	5,963	335	(5,691)	16,994	31,444	2,900	(17,350)	0	32,570	0	(32,570)
Customer & Business Services	400	86,936	31,188	(117,724)	0	130,292	51,425	(181,717)	0	116,524	51,425	(167,949)
Facility Use & Rentals	9,189	42,213	243	(33,267)	40,920	128,111	2,000	(89,191)	14,170	91,937	200	(77,967)
Youth Sports & Fitness	48,388	30,759	10,480	7,149	18,400	26,727	20,950	(29,277)	19,400	24,596	2,150	(7,346)
Field & gym Rentals	94,224	62,940	1,005	30,279	127,600	97,280	22,850	7,470	82,850	60,731	19,850	2,269
Recreation Administration	1,569	268,375	0	(266,806)	9,530	263,481	1,825	(255,776)	9,530	262,732	1,825	(255,027)
Building Operations	0	163,453	6,005	(169,458)	0	197,713	19,025	(216,738)	0	154,446	17,325	(171,771)
Aquatics (incl unit 04 - MN)	76,595	71,455	14,871	(9,731)	38,000	123,337	26,800	(112,137)	38,000	83,819	26,800	(72,619)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation Total:</b>	<b>232,870</b>	<b>732,094</b>	<b>65,912</b>	<b>(565,136)</b>	<b>256,444</b>	<b>998,386</b>	<b>153,775</b>	<b>(895,717)</b>	<b>170,450</b>	<b>827,355</b>	<b>121,075</b>	<b>(777,980)</b>
<b>DISTRICT TOTALS</b>	<b>2,035,280</b>	<b>5,259,368</b>	<b>2,012,710</b>	<b>(5,236,798)</b>	<b>2,173,975</b>	<b>5,809,493</b>	<b>2,009,159</b>	<b>(5,644,677)</b>	<b>1,793,467</b>	<b>5,510,642</b>	<b>2,025,763</b>	<b>(5,742,937)</b>

12/21/2020

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)**  
**PRELIMINARY ACTUAL Results For the Month of November 2020**

Department	Actual				Approved Budget				9/22 Board-Approved Forecast			
	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
<b>Administration</b>												
Administration	32,921	172,962	68,194	(208,235)	5,000	151,812	129,039	(275,850)	5,000	110,871	141,536	(247,406)
Marketing & Public Information	0	0	247	(247)	600	19,319	2,257	(20,976)	600	7,693	7,257	(14,350)
Technology & Communications	0	0	32,732	(32,732)	0	0	41,528	(41,528)	0	0	39,795	(39,795)
Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
CIP	0	7,446	0	(7,446)	0	8,023	900	(8,923)	0	5,637	900	(6,537)
<b>Administration Total:</b>	<b>32,921</b>	<b>180,408</b>	<b>101,173</b>	<b>(248,660)</b>	<b>5,600</b>	<b>179,154</b>	<b>173,724</b>	<b>(347,278)</b>	<b>5,600</b>	<b>124,200</b>	<b>189,487</b>	<b>(308,088)</b>
<b>Parks and Facility Maintenance</b>												
Building Maintenance	0	69,896	34,649	(104,545)	0	79,254	27,165	(106,419)	0	70,193	27,165	(97,358)
Park Operations	18,757	146,968	151,633	(279,844)	23,204	188,093	93,017	(257,906)	23,204	160,456	84,517	(221,769)
<b>Parks and Facility Maintenance Total:</b>	<b>18,757</b>	<b>216,864</b>	<b>186,282</b>	<b>(384,389)</b>	<b>23,204</b>	<b>267,347</b>	<b>120,182</b>	<b>(364,325)</b>	<b>23,204</b>	<b>230,649</b>	<b>111,682</b>	<b>(319,127)</b>
<b>Community Services</b>												
Camp Shelly	0	0	32	(32)	0	0	0	0	0	0	0	0
Extended Student Services	198,050	250,569	12,766	(65,285)	256,200	230,248	12,743	13,209	265,550	260,066	11,743	(6,259)
Senior Services	4,289	5,357	1,111	(2,179)	4,240	12,558	4,110	(12,428)	4,540	9,783	3,210	(8,453)
Preschool	73	0	0	73	52,000	44,457	0	7,543	0	6,371	0	(6,371)
Open Space	38,215	79,123	5,528	(46,436)	16,319	73,853	9,020	(66,554)	16,319	69,517	9,020	(62,218)
Community Outreach	0	51,980	(228)	(51,752)	0	50,929	1,200	(52,129)	0	49,395	0	(49,395)
Believes Program	0	0	0	0	0	15,916	0	(15,916)	0	0	0	0
Middle School Program	0	0	128	(128)	18,000	26,371	700	(9,071)	0	25,295	0	(25,295)
<b>Community Services Total:</b>	<b>240,627</b>	<b>387,029</b>	<b>19,337</b>	<b>(165,739)</b>	<b>346,759</b>	<b>454,331</b>	<b>27,773</b>	<b>(135,345)</b>	<b>286,409</b>	<b>420,428</b>	<b>23,973</b>	<b>(157,992)</b>
<b>Recreation</b>												
Classes, Camps & Events	(379)	0	0	(379)	2,000	0	2,000	0	3,000	0	500	2,500
Adult Sports & Fitness	41	0	335	(294)	5,147	3,023	200	1,924	0	2,830	0	(2,830)
Customer & Business Services	400	8,892	6,225	(14,717)	0	24,311	14,250	(38,561)	0	27,741	14,250	(41,991)
Facility Use & Rentals	2,209	0	0	2,209	21,424	24,429	1,000	(4,005)	4,224	13,119	200	(9,095)
Youth Sports & Fitness	6,777	4,223	1,978	576	5,800	5,330	6,500	(6,030)	1,800	4,354	500	(3,054)
Field & gym Rentals	25,176	9,955	140	15,081	42,300	20,315	6,650	15,335	28,050	10,679	5,550	11,821
Recreation Administration	174	49,945	0	(49,771)	1,200	49,312	1,025	(49,137)	1,200	49,173	1,025	(48,998)
Building Operations	0	21,619	1,207	(22,826)	0	34,094	3,365	(37,459)	0	19,577	3,365	(22,942)
Aquatics (incl unit 04 - MN)	1,052	11,869	3,941	(14,758)	10,000	29,224	4,300	(23,524)	10,000	19,983	4,300	(14,283)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation Total:</b>	<b>35,450</b>	<b>106,503</b>	<b>13,826</b>	<b>(84,879)</b>	<b>87,871</b>	<b>190,039</b>	<b>39,290</b>	<b>(141,458)</b>	<b>48,274</b>	<b>147,457</b>	<b>29,690</b>	<b>(128,873)</b>
<b>DISTRICT TOTALS</b>	<b>327,755</b>	<b>890,804</b>	<b>320,618</b>	<b>(883,667)</b>	<b>463,434</b>	<b>1,090,871</b>	<b>360,969</b>	<b>(988,406)</b>	<b>363,487</b>	<b>922,734</b>	<b>354,833</b>	<b>(914,079)</b>



# Thank You