

LIVERMORE AREA RECREATION AND PARK DISTRICT

FINANCE COMMITTEE

MINUTES

Monday, January 24, 2022
1:00 PM

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom's Executive Orders, members of the Livermore Area Recreation and Park District Finance Committee and staff participated in this meeting via Zoom teleconference. In the interest of maintaining appropriate social distancing, members of the public also participated in this meeting electronically.

Committee Members Present: James Boswell, Philip Pierpont

LARPD Staff Present: Mat Fuzie, Fred Haldeman, Jeffrey Schneider, Jill Kirk, David Weisgerber, Julie Dreher, Linda VanBuskirk, Lynn Loucks, Megan Shannon, Nancy Blair, Pamela Healy, Robert Sanchez,

Others Present: Jesse Deol with James Marta Company, LLP

1. **Call to Order:** Committee Chair Boswell called the meeting to order at 1:01 p.m.
2. **Public Comment:** There were no comments from the public.
3. **Discussion and Possible Action Regarding Teleconference During a Proclaimed State of Emergency:**
Resolution: Moved by Director Pierpont, seconded by Chair Boswell, approved Resolution No. 2731-c, determining to conduct meetings of the LARPD Finance Committee using teleconferencing pursuant to Government Code 54953 as amended by AB 361 for the period January 24, 2022 to February 23, 2022.
4. **Approval of the Minutes of the Finance Committee Meetings held on December 20, 2021:**
The meeting minutes of December 20, 2021 were approved unanimously, as submitted.
5. **FY20-21 Audit Overview:**
Business Services Manager Jeffrey Schneider introduced and thanked Jesse Deol, partner with James Marta & Company LLP, District auditors. The Finance team and Mr. Deol presented the results of the FY20-21 audit to the Finance Committee, and once again the District has received a clean unmodified audit. No deficiencies in internal controls were identified. The financial statements reflected in the audit report represent, fairly, the financial position of the District.

Recommendation: Staff recommends the Finance Committee recommend that the Board of Directors accept the Fiscal Year 2020-2021 District Audit at its upcoming meeting on February 9, 2022.

BSM Schneider presented the staff report, financial schedules and audit results from the Management Discussion and Analysis section of the audit report that is intended to put the audit results in terms that are similar to how the District approaches its regular financial reviews.

Mr. Deol provided a detailed background on the audit process. He commended the District team on doing an excellent job on all parts of the audit process and reported that there are no findings, an unmodified opinion with no control deficiencies noted. He stated the District has good checks and balances in place.

Committee questions/comments included:

- Director Pierpont stated he has had the fortune of being on this committee for a couple of years in a row and has been involved in the reorganization and the refinancing of the unaccrued pension liabilities as Board Chair and as a member of this committee. He expressed appreciation to staff and the District auditors at how open, communicative, and helpful they've been whenever he's had questions. He is pleased with the audit results each time. He suggested that when the District Audit goes before the full Board, that staff/auditor be prepared to respond to questions, as some of the other Board Members have not been as involved along this process. He commended staff and the District Auditor for their hard work.
- Chair Boswell commended staff for an outstanding job in receiving the unmodified audit.
- Chair Boswell had further questions regarding the Financial Statements, in particular the \$611k Net Change in Fund Balance, which was addressed by Mr. Deol and the Finance team.
- Chair Boswell asked about the ACERA pension actuarial data. Mr. Deol explained that reviewing the actuarial data is one of the requirements of the auditors for each annual audit, which includes assessing actuarial methods and assumptions and testing some of the underlying data.
- Chair Boswell asked about the depreciation schedule for the District. Mr. Deol explained they review the work of the District's staff and ensure there are no errors in either the source data or the calculations that are applied to it.

Action: The Committee thanked Mr. Deol and the auditing firm for an exceptional job, and recommended that the FY 2020-2021 District Audit be presented to the full Board for acceptance on February 9, 2022.

6. Reserve Policy – Updated Staff Report and Policy Document:

BSM Schneider reported on progress made on the updated Reserve Fund Policy and highlighted key elements of it after receiving feedback from the Finance Committee at its December 20, 2021 meeting.

- Reflect the need to pursue a Treasury Policy

- Establish an initial total reserve balance of \$4 million that reflects LARPD’s cash balance trend from FY16-17 through FY21-22, which provides the basis for the proposed \$4million initial total reserve funds amount. All acknowledged that the District needs to build its reserve balances over time
- Enhance the Budget Contingency (emergency/stabilization) funds to be at least 3 months’ worth of operating expenses, with goal to increase to 6 months.
- The revised Policy includes changes to the components of the major fund categories: Assigned Reserves, Restricted Funds, Committed Funds.
- Would like to add information regarding a prioritization of what happens if the District has a surplus to determine where that money would go, such as the emergency fund or toward deferred maintenance. GM Fuzie suggested we do not want to constrain our growth in the future, and the policy should reflect that.

Committee questions/comments included: Policy directives will come from the Board; the District has outlined the right review process to ensure we make smart decisions with any future surplus amounts and should avoid prioritizing the use of surplus within the policy statement. Instead, we should rely on an annual review to deal with any surplus.

Action: The Committee recommended that updated Reserve Fund Policy be presented to the full Board for review in February.

7. December Results Review:

The Committee reviewed and discussed the December 2021 Financials Review. BSM Schneider shared his screen and led a discussion regarding a summary view of actual results for the month of December along with a summary view of actual results year-to-date through December 31, 2021. (See attached schedules.) The District reported its COVID-19 Relief Funds from the State of California in December: a total of \$1.2 million.

Aside from the State’s Relief Fund money, the District performed well versus budget in December. Revenues from Operations were \$24k (5%) and Tax revenues were \$93k (1%) better than budget. Salary and Benefit expenses were \$31k below budget prior to POB-based ACERA savings, which amounted to \$79k. Services and Supplies were \$58k above budget, as unbudgeted POB debt service contributed \$22k. The rest of the variance is coming from a mix of accounts, none of which presents an on-going concern. Year-to-date results continue to be positive versus budget. Program-driven revenues exceeded the budget by \$108k, powered by favorable results in ESS (\$231k, or 18%), Open Space (\$22k, or 11%, and Youth Sports and Fitness (\$64k, or 37%), which offset negative variances in Believes (\$43k), PAL (\$51k) and Facility Rentals (\$57k). Tax Revenues are \$25k (0.4%) favorable vs budget despite delayed County reporting of “RDA - redevelopment agency” revenues, which will hit in January and will total \$130k. Year-to-date savings in Salary and Benefits vs Budget amount to \$613k, which includes \$355k of POB-influenced ACERA contribution reductions; the balance of the favorable variance vs Budget is in spending for part-time benefited (\$36k) and casual workers (\$124k), and unemployment expense (\$36k). Year-to-date Services and Supplies are \$54k above budget, as across-the-board savings have been offset by the onset of unbudgeted POB debt service, which amounted to \$132k through December.

8. Budget Calendar:

BSM Schneider shared his screen to view the “Financial Planning Calendar: 18-month Plan” and led a discussion on the timing and major dates involved for production of the Mid-Year Budget Update for FY21-22 and a Preliminary view of FY22-23, including the Operating Plan and Capital Improvement Plan (CIP) projects.

9. Directors’ Reports and Announcements:

- a) Committee members had no reports or announcements other than “outstanding job”.
- b) BSM Schneider reported that the current agreement with James Marta and Company, LLP will expire in April/May. He recommends that the Committee consider a multi-year agreement and will come back to the Committee with a proposal. Staff has been pleased with their support and performance during the audit process.

10. Adjournment: The meeting was adjourned at 2:34 p.m.

/lvb



Livermore Area Recreation and Park District Finance Committee – 1/24/22

December 2021 Financials Review

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Commentary

There are several noteworthy elements reflected in December's financial results:

1. The District reported its COVID-19 Relief Funds from the State of California in December: a total of \$1.2million.
2. Aside from the State's Relief Fund money, the District performed well versus Budget in December. Revenues from Operations were \$24k (5%) and Tax revenues were \$93k (1%), better than Budget. Salary and Benefit expenses were \$31k below Budget prior to POB-based ACERA savings, which amounted to \$79k. Services and Supplies were \$58k above budget, as unbudgeted POB debt service contributed \$22k. The rest of the variance is coming from a mix of accounts, none of which presents an on-going concern.
3. Year-to-date results continue to be positive versus Budget. Program-driven revenues exceeded the budget by \$108k, powered by favorable results in ESS (\$231k, or 18%), Open Space (\$22k, or 11%, and Youth Sports and Fitness (\$64k, or 37%), which offset negative variances in Believes (\$43k), PAL (\$51k) and Facility Rentals (\$57k). Tax Revenues are \$25k (0.4%) favorable vs Budget despite delayed County reporting of "RDA - redevelopment agency" revenues, which will hit in January and will total \$130k. Year-to-date savings in Salary and Benefits vs Budget amount to \$613k, which includes \$355k of POB-influenced ACERA contribution reductions; the balance of the favorable variance vs Budget is largely in spending for part-time benefited (\$36k) and casual workers (\$124k), and unemployment expense (\$36k). Year-to-date Services and Supplies are \$54k above budget, as across-the-board savings have been offset by the onset of unbudgeted POB debt service, which amounted to \$132k through December.
4. Of note as we begin to update the District's budget for the next 18 months is that we will be revising our accounting for the debt service associated with the District's PG&E on-bill-financing, which has, to date, been reported as a pure balance sheet transaction, with journal entries done at year-end in conjunction with our audit partners. We will revise our on-going reporting to reflect this expense in our operating results, and a year-to-date adjustment will be made in January totaling ~\$80k for the 6 months from July through December.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Summary View: ACTUAL Results For the Month of December, 31, 2021

	FY19-20	FY20-21	FY21-22		Variance:		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Revenue										
Taxes	\$5,855,137	\$6,169,075	\$6,292,798	\$6,199,821	\$92,977	1%	\$437,661	7%	\$123,723	2%
CA Covid Relief Fund	\$0	\$0	\$1,223,460	\$0	\$1,223,460	-	\$1,223,460	-	\$1,223,460	-
From Operations	856,516	318,779	497,542	473,742	23,800	5%	(\$358,974)	(42%)	\$178,763	56%
Total Revenue	\$6,711,653	\$6,487,854	\$8,013,800	\$6,673,563	\$1,340,237	20%	\$1,302,147	19%	\$1,525,946	24%
Salary and Benefits	1,703,877	871,764	875,952	986,262	110,310	11%	(\$827,925)	(49%)	\$4,188	0%
Services and Supplies	564,917	412,919	462,264	404,191	(58,073)	(14%)	(\$102,653)	(18%)	\$49,346	12%
Capital					0	-	\$0	-	\$0	-
Sub-total, Expenses	\$2,268,794	\$1,284,682	\$1,338,216	\$1,390,454	\$52,237	4%	(\$930,578)	(41%)	\$53,534	4%
Net Operating Results	\$4,442,859	\$5,203,172	\$6,675,584	\$5,283,110	\$1,392,474	26%	\$2,232,725	50%	\$1,472,412	28%

Memo: Impact of Pension Obligation Bonds (Retirement Expense reductions offset by Interest and Principal payments):

Current Month reduction in ACERA retirement expense:	\$79,190
Current Month incremental Interest and Principal expense:	<u>21,686</u>
Net Impact: Favorable / (Unfavorable)	<u>\$57,504</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Summary View: ACTUAL Results Year-to-Date December, 31, 2021

	FY19-20	FY20-21	FY21-22		Variance:		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Revenue										
Taxes	\$6,376,532	\$6,713,348	\$6,800,236	\$6,771,446	\$28,790	0%	\$423,704	7%	\$86,888	1%
CA Covid Relief Fund	\$0	\$0	\$1,223,460	\$0	\$1,223,460	-	\$1,223,460	-	\$1,223,460	-
From Operations	4,769,170	1,808,230	3,078,515	2,970,079	108,436	4%	(\$1,690,654)	(35%)	\$1,270,286	70%
Total Revenue	\$11,145,701	\$8,521,578	\$11,102,211	\$9,741,525	\$1,360,686	14%	(\$43,490)	(0%)	\$2,580,633	30%
Salary and Benefits	\$7,838,062	\$6,131,125	\$5,775,825	\$6,388,968	613,143	10%	(\$2,062,236)	(26%)	(\$355,300)	(6%)
Services and Supplies	\$3,636,797	\$2,416,828	\$3,167,663	\$3,113,435	(54,228)	(2%)	(\$469,134)	(13%)	\$750,835	31%
Capital	\$0	\$8,795	\$9,506	\$0	(9,506)	-	\$9,506	-	\$711	8%
Sub-total, Expenses	\$11,474,859	\$8,556,748	\$8,952,995	\$9,502,403	\$549,409	6%	(\$2,521,864)	(22%)	\$396,246	5%
Net Operating Results	(\$329,157)	(\$35,171)	\$2,149,216	\$239,122	\$1,910,094	799%	\$2,478,374	-	\$2,184,387	-

Memo: Impact of Pension Obligation Bonds (Retirement Expense reductions offset by Interest and Principal payments):

year-to-date reduction in ACERA retirement expense:	\$355,451
year-to-date incremental Interest and Principal expense:	131,562
Net Impact: Favorable / (Unfavorable)	\$223,889

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Revenue View: ACTUAL Results Year-to-Date December, 31, 2021

	FY19-20	FY20-21	FY21-22		Variance		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Tax Revenue										
Property Taxes	\$5,404,430	\$5,745,086	\$5,969,966	\$5,828,000	\$141,966	2%	\$565,536	10%	\$224,880	4%
Parcel Taxes	\$805,728	\$830,068	\$812,295	\$808,296	3,999	0%	6,567	1%	(17,773)	(2%)
Other Taxes	\$166,374	\$138,194	\$17,975	\$135,150	(117,175)	(87%)	(148,399)	(89%)	(120,219)	(87%)
Total Tax Revenues	\$6,376,532	\$6,713,348	\$6,800,236	\$6,771,446	\$28,790	0%	\$423,704	7%	\$86,888	1%
<i>% of total</i>	<i>57%</i>	<i>79%</i>	<i>61%</i>	<i>70%</i>						
CA Covid Relief Fund	\$0	\$0	\$1,223,460	\$0	\$1,223,460	-	1,223,460	-	1,223,460	-
			<i>11%</i>	<i>0%</i>						
Earned Income										
Marketing and Public Info	\$14,272	\$1,552	\$0	\$0	0	-	(14,272)	(100%)	(1,552)	(100%)
Business Services	\$10,476	\$2,169	\$4,205	\$6,150	(1,945)	(32%)	(6,271)	(60%)	2,036	94%
Concessions	\$30,824	\$0	\$2,619	\$2,350	269	11%	(28,205)	(92%)	2,619	-
Business Services	\$55,572	\$3,721	\$6,824	\$8,500	(\$1,676)	(20%)	(\$48,749)	(88%)	\$3,103	83%
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>						
Camp Shelly	\$20,224	\$0	\$55,822	\$52,400	\$3,422	7%	\$35,598	176%	\$55,822	-
Extended Student Svcs (ESS)	\$2,587,080	\$1,167,136	\$1,513,111	\$1,282,600	230,511	18%	(1,073,970)	(42%)	345,975	30%
Senior Svcs and Volunteers	\$108,831	\$28,672	\$56,366	\$54,475	1,891	3%	(52,465)	(48%)	27,694	97%
Preschool	\$252,465	\$73	\$81,409	\$91,200	(9,791)	(11%)	(171,056)	(68%)	81,337	112,188%
Open Space	\$105,754	\$163,965	\$219,592	\$197,330	22,262	11%	113,838	108%	55,627	34%
Believes Program	\$75,440	\$0	\$32,585	\$75,440	(42,855)	(57%)	(42,855)	(57%)	32,585	-
Middle School Program	\$304,821	(\$148)	\$0	\$50,721	(50,721)	(100%)	(304,821)	(100%)	148	(100%)
Community Services	\$3,454,616	\$1,359,699	\$1,958,885	\$1,804,166	\$154,719	9%	(\$1,495,731)	(43%)	\$599,187	44%
<i>% of total</i>	<i>31%</i>	<i>16%</i>	<i>18%</i>	<i>19%</i>						
Recreation Classes	\$44,484	\$1,898	\$76,617	\$66,942	9,675	14%	\$32,134	72%	\$74,719	3,937%
Adult Sports and Fitness	\$58,689	\$607	\$28,770	\$28,394	376	1%	(29,919)	(51%)	28,163	4,640%
Facility Use & Rentals	\$337,156	\$10,641	\$142,654	\$199,944	(57,290)	(29%)	(194,502)	(58%)	132,013	1,241%
Youth Sports and Fitness	\$126,286	\$52,409	\$239,837	\$175,408	64,429	37%	113,551	90%	187,428	358%
Field and Gym Rentals	\$280,599	\$106,115	\$237,476	\$249,800	(12,324)	(5%)	(43,123)	(15%)	131,361	124%
Aquatics	\$230,152	\$96,526	\$217,459	\$232,799	(15,340)	(7%)	(12,693)	(6%)	120,933	125%
Recreation	\$1,077,365	\$268,196	\$942,813	\$953,287	(\$10,474)	(1%)	(\$134,553)	(12%)	\$674,617	252%
<i>% of total</i>	<i>10%</i>	<i>3%</i>	<i>8%</i>	<i>10%</i>						
Park Operations	\$181,616	\$176,614	\$169,993	\$204,126	(\$34,133)	(17%)	(\$11,622)	(6%)	(\$6,621)	(4%)
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>						
Total Earned Income	\$4,769,170	\$1,808,230	\$3,078,515	\$2,970,079	\$108,436	4%	(\$1,690,654)	(35%)	\$1,270,286	70%
<i>% of total</i>	<i>43%</i>	<i>21%</i>	<i>28%</i>	<i>30%</i>						
Total General Fund Revenue	\$11,145,701	\$8,521,578	\$11,102,211	\$9,741,525	\$1,360,686	14%	(\$43,490)	(0%)	\$2,580,633	30%

Pension Obligation Bonds – Impact on Expenses

Pension Obligation Bonds - Summary View of Retirement Expense Savings vs Incremental Debt Service Expenses

FY21-22

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	FY21-22	YTD Dec21
ACERA Expense Reduction	0	0	\$79,190	\$117,881	\$79,190	\$79,190	\$79,190	\$79,190	\$79,190	\$117,881	\$79,190	\$98,536	\$888,628	\$355,451
Pension Debt Service - Interest	23,132	21,686	21,686	21,686	21,686	21,686	21,686	21,503	21,503	21,503	21,503	21,503	260,766	131,562
Pension Debt Service - Principal	0	0	0	0	0	0	660,000	0	0	0	0	0	660,000	0
Total Debt Service Expense	\$23,132	\$21,686	\$21,686	\$21,686	\$21,686	\$21,686	\$681,686	\$21,503	\$21,503	\$21,503	\$21,503	\$21,503	\$920,766	\$131,562
Net Impact of POB on Net Operating Results	(\$23,132)	(\$21,686)	\$57,504	\$96,195	\$57,504	\$57,504	(\$602,496)	\$57,687	\$57,687	\$96,378	\$57,687	\$77,032	(\$32,138)	\$223,889

Notes:

- As expected, ACERA Savings began to be realized in September in conjunction with the onset of the reduced Employer contribution rates resulting from the reduction to the District's unfunded accrued actuarial liability (UAAL) that resulted from the POB-generated funds
- ACERA Savings calculations are based on individual staff-level data - tier-specific changes in contribution rates and salaries by ACERA participant
- Debt Service Calcs have been reviewed with the District's Audit partner and are based on source data from PFM Financial Advisors

Livermore Area Recreation and Park District (LARPD)

Impact * of POB-Financed 95% reduction to the Unfunded Actuarial Accrued Liability (UAAL) with ACERA

* Impact is calculated vs original, Approved Budget for FY21-22

	# of EEs	b		Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	FY21-22
		ACERA Rate PRIOR	ACERA Rate REVISED											
DISTRICT TOTALS	41	44.59%	16.51%	\$79,190	\$117,881	\$79,190	\$79,190	\$79,190	\$79,190	\$79,190	\$117,881	\$79,190	\$98,536	\$888,628
01-Administration	6	42.38%	14.30%	\$16,944	\$25,416	\$16,944	\$16,944	\$16,944	\$16,944	\$16,944	\$25,416	\$16,944	\$21,180	\$190,620
05-Building Maintenance	6	45.21%	17.13%	\$11,142	\$16,713	\$11,142	\$11,142	\$11,142	\$11,142	\$11,142	\$16,713	\$11,142	\$13,928	\$125,348
07-Park Operations	6	46.42%	18.34%	\$9,862	\$14,793	\$9,862	\$9,862	\$9,862	\$9,862	\$9,862	\$14,793	\$9,862	\$12,328	\$110,948
09-Extended Student Services	15	43.52%	15.44%	\$22,524	\$33,786	\$22,524	\$22,524	\$22,524	\$22,524	\$22,524	\$33,786	\$22,524	\$28,155	\$253,395
16-Open Space	1	48.02%	19.94%	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$18,080
32-Community Outreach	3	48.02%	19.94%	\$7,994	\$11,991	\$7,994	\$7,994	\$7,994	\$7,994	\$7,994	\$11,991	\$7,994	\$9,993	\$89,933
31-Recreation Administration	4	44.95%	16.87%	\$8,916	\$13,374	\$8,916	\$8,916	\$8,916	\$8,916	\$8,916	\$13,374	\$8,916	\$11,145	\$100,305

Calculations are done at the individual level - this report hides those details.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date November, 2021 (month 5)

	FY19-20	FY20-21	FY21-22		Variance		MEMO: net of POB impact			Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	POB impact	Variance excl POB	Var % excl POB	vs FY19-20	%	vs FY20-21	%
Administration	\$1,025,411	\$1,201,240	\$839,659	\$1,016,991	\$177,332	17%	\$76,248	\$101,084	10%	(\$185,751)	(18%)	(\$361,581)	(30%)
Marketing and Public Info	111,389	71,488	0	0	0	-	0	0		(111,389)	(100%)	(71,488)	(100%)
Technology and Communications	49,136	25,283	0	0	0	-	0	0		(49,136)	(100%)	(25,283)	(100%)
Customer and Business Services	148,150	95,941	67,228	92,581	25,352	27%	0	25,352		(80,922)	(55%)	(28,713)	(30%)
Capital Equipment (excl CIP)	0	0	0	0	0	-	0	0		0	-	0	-
Concessions	13,494	0	0	0	0	-	0	0		(13,494)	(100%)	0	-
Administration	\$1,347,580	\$1,393,951	\$906,887	\$1,109,572	\$202,684	18%	\$76,248	\$126,436	11%	(\$440,693)	(33%)	(\$487,064)	(35%)
<i>% of total</i>	<i>17%</i>	<i>23%</i>	<i>16%</i>	<i>17%</i>									
Camp Shelly	\$36,368	\$0	\$17,632	\$14,503	(\$3,129)	(22%)	\$0	(\$3,129)		(\$18,736)	(52%)	\$17,632	-
Extended Student Svcs (ESS)	2,235,297	1,608,785	1,575,753	1,634,187	58,433	4%	\$101,358	(42,925)	(3%)	(659,543)	(30%)	(33,032)	(2%)
Senior Svcs and Volunteers	90,238	54,001	66,071	80,675	14,603	18%	0	14,603		(24,167)	(27%)	12,071	22%
Preschool	192,957	19,245	56,455	73,572	17,116	23%	0	17,116		(136,502)	(71%)	37,211	193%
Open Space	527,554	469,461	484,393	511,203	26,810	5%	7,232	19,578	4%	(43,161)	(8%)	14,932	3%
Community Outreach	72,438	319,142	320,826	351,388	30,562	9%	35,973	(5,411)	(2%)	248,388	343%	1,684	1%
Believes Program	79,461	3,676	39,194	64,897	25,702	40%	0	25,702		(40,267)	(51%)	35,518	966%
Middle School Program	293,303	49,583	0	42,781	42,781	100%	0	42,781		(293,303)	(100%)	(49,583)	(100%)
Community Services	\$3,527,616	\$2,523,892	\$2,560,325	\$2,773,205	\$212,879	8%	\$144,563	\$68,316	2%	(\$967,291)	(27%)	\$36,433	1%
<i>% of total</i>	<i>45%</i>	<i>41%</i>	<i>44%</i>	<i>43%</i>									
Recreation Classes	\$5,706	\$0	\$0	\$0	0	-	\$0	\$0		(\$5,706)	(100%)	\$0	-
Adult Sports and Fitness	20,598	5,962	9,083	0	(9,083)	-	0	(9,083)		(11,515)	(56%)	3,121	52%
Facility Use & Rentals	116,818	42,213	33,686	62,760	29,074	46%	0	29,074		(83,132)	(71%)	(8,526)	(20%)
Youth Sports and Fitness	80,644	36,297	69,568	69,392	(176)	(0%)	0	(176)		(11,075)	(14%)	33,271	92%
Field and Gym Rentals	114,407	72,155	96,255	100,445	4,190	4%	0	4,190		(18,152)	(16%)	24,101	33%
Recreation Administration	210,716	318,320	287,991	333,598	45,607	14%	40,122	\$5,485	2%	77,275	37%	(30,329)	(10%)
Building Operations	299,510	185,036	205,724	185,443	(20,282)	(11%)	0	(20,282)		(93,785)	(31%)	20,688	11%
Aquatics	441,797	80,357	199,700	251,259	51,560	21%	0	51,560		(242,098)	(55%)	119,343	149%
Recreation	\$1,290,196	\$740,339	\$902,008	\$1,002,897	\$100,890	10%	\$40,122	\$60,768	6%	(\$388,189)	(30%)	\$161,669	22%
<i>% of total</i>	<i>16%</i>	<i>12%</i>	<i>16%</i>	<i>16%</i>									
Building Maintenance	461,831	454,109	436,125	507,881	71,755	14%	\$50,139	\$21,616	4%	(25,706)	(6%)	(17,983)	(4%)
Park Operations	1,210,838	1,018,834	970,480	995,414	24,934	3%	\$44,379	(\$19,445)	(2%)	(240,358)	(20%)	(48,355)	(5%)
Parks and Facilities Maintenance	\$1,672,669	\$1,472,943	\$1,406,605	\$1,503,294	\$96,689	6%	\$94,518	\$2,171	0%	(\$266,064)	(16%)	(\$66,338)	(5%)
<i>% of total</i>	<i>21%</i>	<i>24%</i>	<i>24%</i>	<i>24%</i>									
TOTAL Salaries and Benefits Expense	\$7,838,062	\$6,131,125	\$5,775,825	\$6,388,968	\$613,143	10%	\$355,451	\$257,692	4%	(\$2,062,236)	(26%)	(\$355,300)	(6%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results Year-to-Date December, 31, 2021

	FY19-20	FY20-21	FY21-22		Variance		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Administration	\$636,841	\$686,989	\$622,111	\$574,636	(\$47,474)	(8%)	(\$14,731)	(2%)	(\$64,878)	(9%)
Marketing and Public Info	\$91,472	\$11,290	\$3,957	\$8,390	4,433	53%	(87,514)	(96%)	(7,333)	(65%)
Technology and Communications	\$195,210	\$208,401	\$275,004	\$291,463	16,459	6%	79,794	41%	66,604	32%
Customer and Business Services	\$78,131	\$37,888	\$64,116	\$72,380	8,264	11%	(14,015)	(18%)	26,228	69%
Capital Equipment (excl CIP)	\$0	\$8,795	\$9,506	\$0	(9,506)	-	9,506	-	711	8%
Concessions	\$9,135	\$0	\$10,955	\$1,410	(9,545)	(677%)	1,820	20%	10,955	-
Administration	\$1,010,788	\$953,362	\$985,650	\$948,279	(\$37,370)	(4%)	(\$25,139)	(2%)	\$32,288	3%
<i>% of total</i>	<i>28%</i>	<i>39%</i>	<i>31%</i>	<i>30%</i>						
Camp Shelly	\$11,387	\$1,331	9,124	14,550	5,426	37%	(2,262)	(20%)	\$7,793	585%
Extended Student Svcs (ESS)	\$220,601	\$86,080	97,479	78,498	(18,981)	(24%)	(123,121)	(56%)	11,399	13%
Senior Svcs and Volunteers	\$75,038	\$15,804	31,112	35,960	4,848	13%	(43,926)	(59%)	15,308	97%
Preschool	\$7,587	\$39	3,220	6,400	3,180	50%	(4,367)	(58%)	3,180	8,084%
Open Space	\$25,005	\$30,309	38,495	46,420	7,925	17%	13,490	54%	8,186	27%
Community Outreach	\$1,887	\$306	5,339	6,100	761	12%	3,451	183%	5,033	1,645%
Believes Program	\$0	\$0	0	0	0	-	0	-	0	-
Middle School Program	\$17,279	\$764	736	6,000	5,264	88%	(16,543)	(96%)	(28)	(4%)
Community Services	\$358,784	\$134,634	\$185,506	\$193,928	\$8,423	4%	(\$173,279)	(48%)	\$50,871	38%
<i>% of total</i>	<i>10%</i>	<i>6%</i>	<i>6%</i>	<i>6%</i>						
Recreation Classes	\$75,689	\$1,811	\$45,094	\$15,200	(29,894)	(197%)	(\$30,595)	(40%)	\$43,283	2,390%
Adult Sports and Fitness	\$31,258	\$845	\$9,286	\$14,450	5,164	36%	(21,972)	(70%)	8,441	999%
Facility Use & Rentals	\$52,400	\$243	\$7,156	\$9,150	1,994	22%	(45,244)	(86%)	6,913	2,850%
Youth Sports and Fitness	\$70,434	\$12,221	\$43,644	\$16,580	(27,064)	(163%)	(26,790)	(38%)	31,423	257%
Field and Gym Rentals	\$34,880	\$1,154	\$8,454	\$14,080	5,626	40%	(26,425)	(76%)	7,300	633%
Recreation Administration	\$3,159	\$0	\$1,292	\$5,005	3,713	74%	(1,866)	(59%)	1,292	-
Building Operations	\$62,982	\$6,351	\$41,725	\$13,550	(28,175)	(208%)	(21,257)	(34%)	35,373	557%
Aquatics	\$83,542	\$11,585	\$35,305	\$37,072	1,767	5%	(48,236)	(58%)	23,720	205%
Recreation	\$414,343	\$34,211	\$191,956	\$125,087	(\$66,869)	(53%)	(\$222,387)	(54%)	\$157,746	461%
<i>% of total</i>	<i>11%</i>	<i>1%</i>	<i>6%</i>	<i>4%</i>						
Building Maintenance	\$353,615	\$237,607	287,126	365,605	78,479	21%	(66,489)	(19%)	49,519	21%
Park Operations	\$1,499,266	\$1,065,810	1,526,932	1,480,536	(46,396)	(3%)	27,666	2%	461,122	43%
Parks and Facilities Maintenance	\$1,852,881	\$1,303,417	\$1,814,058	\$1,846,141	\$32,083	2%	(\$38,824)	(2%)	\$510,641	39%
<i>% of total</i>	<i>51%</i>	<i>54%</i>	<i>57%</i>	<i>59%</i>						
TOTAL Services & Supplies Expense	\$3,636,797	\$2,425,623	\$3,177,169	\$3,113,435	(\$63,734)	(2%)	(\$459,628)	(13%)	\$751,546	31%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results Year-to-Date December, 31, 2021

	FY19-20	FY20-21	FY21-22		Variance		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Salaries and Benefits										
Salaries - Full-time	\$3,559,019	\$3,119,446	\$3,119,562	\$3,122,954	\$3,392	0%	(\$439,458)	(12%)	\$116	0%
Salaries - Part-time Benefited	\$804,175	\$550,238	\$342,744	\$378,598	\$35,854	9%	(\$461,430)	(57%)	(\$207,493)	(38%)
Salaries - Part-time	\$1,234,298	\$269,109	\$705,910	\$830,153	\$124,243	15%	(\$528,388)	(43%)	\$436,801	162%
Stipends - Board	\$15,950	\$15,100	\$15,000	\$18,000	\$3,000	17%	(\$950)	(6%)	(\$100)	(1%)
Retirement	\$651,502	\$777,885	\$478,263	\$851,432	\$373,170	44%	(\$173,239)	(27%)	(\$299,622)	(39%)
Employee Group Insurance	\$1,064,487	\$831,607	\$754,376	\$774,796	\$20,420	3%	(\$310,111)	(29%)	(\$77,231)	(9%)
Workers' Compensation	\$226,643	\$125,732	\$155,138	\$154,829	(\$309)	(0%)	(\$71,506)	(32%)	\$29,406	23%
Unemployment	\$0	\$267,651	\$0	\$36,000	\$36,000	100%	\$0	-	(\$267,651)	(100%)
Medicare/FICA Payroll Tax	\$281,988	\$174,358	\$204,833	\$222,206	\$17,373	8%	(\$77,155)	(27%)	\$30,475	17%
Total Salaries and Benefits	\$7,838,062	\$6,131,125	\$5,775,825	\$6,388,968	\$613,143	10%	(\$2,062,236)	(26%)	(\$355,300)	(6%)
<i>% of total</i>	<i>68%</i>	<i>72%</i>	<i>65%</i>	<i>67%</i>						
Services and Supplies										
Maintenance-Structures&Grounds	\$464,228	\$195,227	\$333,351	\$467,400	\$134,049	29%	(\$130,877)	(28%)	\$138,124	71%
Maintenance - Equipment	\$93,383	\$69,098	\$93,010	\$105,933	\$12,923	12%	(\$374)	(0%)	\$23,911	35%
Utilities - Water/Sewer	\$887,301	\$798,404	\$977,689	\$862,570	(\$115,119)	(13%)	\$90,388	10%	\$179,285	22%
Utilities - Gas/Electric/Other	\$213,840	\$163,822	\$182,021	\$174,250	(\$7,771)	(4%)	(\$31,819)	(15%)	\$18,198	11%
Communications	\$65,072	\$65,251	\$80,692	\$80,832	\$140	0%	\$15,620	24%	\$15,441	24%
Memberships & Subscriptions	\$24,267	\$16,234	\$23,379	\$16,772	(\$6,607)	(39%)	(\$888)	(4%)	\$7,145	44%
Travel	\$57,505	\$21,918	\$45,288	\$56,370	\$11,082	20%	(\$12,217)	(21%)	\$23,369	107%
Training & Conferences	\$9,540	\$535	\$6,817	\$10,285	\$3,468	34%	(\$2,723)	(29%)	\$6,282	1,174%
Publications & Legal Notices	\$1,830	\$1,117	\$827	\$1,200	\$373	31%	(\$1,003)	(55%)	(\$291)	(26%)
Legal	\$72,000	\$60,000	\$40,000	\$60,000	\$20,000	33%	(\$32,000)	(44%)	(\$20,000)	(33%)
Program Services/Supplies	\$89,690	\$211,473	\$27,547	\$37,350	\$9,803	26%	(\$62,143)	(69%)	(\$183,926)	(87%)
Professional Services	\$712,622	\$284,378	\$313,021	\$366,894	\$53,873	15%	(\$399,601)	(56%)	\$28,643	10%
Licensing	\$18,186	\$10,422	\$13,300	\$11,000	(\$2,300)	(21%)	(\$4,886)	(27%)	\$2,878	28%
Field Trips/Events	\$74,713	(\$1,135)	\$8,547	\$15,680	\$7,133	45%	(\$66,167)	(89%)	\$9,682	(853%)
Instructors & Sports Officials	\$180,933	\$30,150	\$107,996	\$46,930	(\$61,066)	(130%)	(\$72,937)	(40%)	\$77,846	258%
Insurance	\$221,007	\$272,534	\$274,017	\$308,620	\$34,603	11%	\$53,010	24%	\$1,483	1%
Rents/Leases - Equipment	\$58,822	\$57,101	\$55,218	\$57,406	\$2,188	4%	(\$3,604)	(6%)	(\$1,883)	(3%)
Rents/Leases-Structure&Grounds	\$77,232	\$82,780	\$82,831	\$102,782	\$19,951	19%	\$5,599	7%	\$51	0%
Rent & Lease - Vehicle	\$10,160	(\$17,914)	\$75,681	\$77,910	\$2,229	3%	\$65,521	645%	\$93,595	(522%)
Agricultural Supplies	\$18,097	\$15,326	\$50,572	\$53,975	\$3,403	6%	\$32,475	179%	\$35,246	230%
Uniforms/Safety Products	\$17,975	\$10,045	\$11,084	\$12,900	\$1,816	14%	(\$6,891)	(38%)	\$1,039	10%
Household Supplies	\$67,225	\$13,624	\$36,447	\$23,260	(\$13,187)	(57%)	(\$30,778)	(46%)	\$22,823	168%
Food	\$71,078	\$9,529	\$18,097	\$25,471	\$7,374	29%	(\$52,981)	(75%)	\$8,568	90%
Office Supplies	\$35,189	\$8,116	\$12,743	\$26,970	\$14,227	53%	(\$22,445)	(64%)	\$4,627	57%
Medical	\$6,887	\$3,913	\$4,977	\$4,950	(\$27)	(1%)	(\$1,911)	(28%)	\$1,064	27%
Tools & Instruments	\$13,887	\$6,624	\$9,295	\$15,100	\$5,805	38%	(\$4,592)	(33%)	\$2,671	40%
Non Capital Equipment	\$27,124	\$15,319	\$114,634	\$60,725	(\$53,909)	(89%)	\$87,510	323%	\$99,315	648%
Miscellaneous-Refunds Expense	\$78	\$14	(\$102)	\$0	\$102	-	(\$181)	(230%)	(\$116)	(820%)
POB Interest Expense	\$26,768	\$9,081	\$23,464	\$15,400	(\$8,064)	(52%)	(\$3,304)	(12%)	\$14,383	158%
Recreation Software Transaction Fees	\$20,156	\$3,840	\$13,658	\$14,500	\$842	6%	(\$6,498)	(32%)	\$9,818	256%
Pension Debt Service Interest	\$0	\$0	\$131,562	\$0	(\$131,562)	-	\$131,562	-	\$131,562	-
Total Services and Supplies	\$3,636,797	\$2,416,828	\$3,167,663	\$3,113,435	(\$54,228)	(2%)	(\$469,134)	(13%)	\$750,835	31%
Capital Equipment	0	8,795	9,506	0	(9,506)	-	9,506	-	711	8%
Total Operating Expenses	\$11,474,859	\$8,556,748	\$8,952,995	\$9,502,403	\$549,409	6%	(\$2,521,864)	(22%)	\$396,246	5%



Thank You