

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: ACTUAL Results For the Month of Jul, 2026**

|                              | <b>FY24-25</b>     | <b>FY25-26</b>     | <b>FY26-27</b>     |                    | <b>Variance:</b> |             |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
|                              | <b>Actual</b>      | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>      | <b>\$</b>        | <b>%</b>    |
| <b>Revenue</b>               |                    |                    |                    |                    |                  |             |
| Taxes                        | \$0                | \$0                | \$0                | \$0                | \$0              | -           |
| From Operations              | 1,128,604          | 1,060,414          | 1,107,593          | 1,136,206          | (28,613)         | (3%)        |
| <b>Total Revenue</b>         | <b>\$1,128,604</b> | <b>\$1,060,414</b> | <b>\$1,107,593</b> | <b>\$1,136,206</b> | <b>(28,613)</b>  | <b>(3%)</b> |
| <b>Salary and Benefits</b>   | <b>989,849</b>     | <b>967,648</b>     | <b>953,335</b>     | <b>1,025,169</b>   | <b>71,834</b>    | <b>7%</b>   |
| <b>Services and Supplies</b> | <b>972,960</b>     | <b>959,496</b>     | <b>945,211</b>     | <b>1,003,003</b>   | <b>57,793</b>    | <b>6%</b>   |
| <b>Operating Capital</b>     | <b>0</b>           | <b>11,884</b>      | <b>56,834</b>      | <b>0</b>           | <b>(56,834)</b>  | <b>-</b>    |
| <b>Sub-total, Expenses</b>   | <b>\$1,962,809</b> | <b>\$1,939,028</b> | <b>\$1,955,380</b> | <b>\$2,028,172</b> | <b>\$72,792</b>  | <b>4%</b>   |
| <b>Net Operating Results</b> | <b>(834,205)</b>   | <b>(878,613)</b>   | <b>(847,787)</b>   | <b>(891,966)</b>   | <b>\$44,179</b>  | <b>5%</b>   |

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Expenses by Type View by Unit: ACTUAL Results Year-to-Date Jul, 2026**

|                                      | FY24-25            | FY25-26            | FY26-27            |                    | Variance        |           |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|-----------|
|                                      | Actual             | Actual             | Actual             | Budget             | \$              | %         |
| <b>Salaries and Benefits</b>         |                    |                    |                    |                    |                 |           |
| Full Time Salaries                   | \$467,723          | \$454,192          | \$477,237          | \$467,185          | (\$10,052)      | (2%)      |
| Part Time Benefited Wages            | \$47,481           | \$45,151           | \$33,615           | \$37,076           | \$3,461         | 9%        |
| Casual Wages                         | \$228,003          | \$230,466          | \$235,195          | \$265,979          | \$30,783        | 12%       |
| Board of Directors Stipends          | \$2,300            | \$2,300            | \$2,300            | \$3,000            | \$700           | 23%       |
| Retirement                           | \$39,571           | \$35,219           | \$33,749           | \$41,126           | \$7,376         | 18%       |
| Employee Group Insurance             | \$132,462          | \$127,799          | \$95,249           | \$132,649          | \$37,400        | 28%       |
| Workers Compensation                 | \$28,963           | \$29,107           | \$31,114           | \$29,611           | (\$1,503)       | (5%)      |
| Medicare/FICA                        | \$43,346           | \$43,413           | \$44,876           | \$48,544           | \$3,668         | 8%        |
| <b>Total Salaries and Benefits</b>   | <b>\$989,849</b>   | <b>\$967,648</b>   | <b>\$953,335</b>   | <b>\$1,025,169</b> | <b>\$71,834</b> | <b>7%</b> |
| <i>% of total</i>                    | <i>50%</i>         | <i>50%</i>         | <i>49%</i>         | <i>51%</i>         |                 |           |
| <b>Services and Supplies</b>         |                    |                    |                    |                    |                 |           |
| Agricultural                         | \$5,468            | \$5,353            | \$8,419            | \$3,280            | (\$5,139)       | (157%)    |
| Uniforms                             | \$4,874            | \$1,842            | \$1,857            | \$5,025            | \$3,168         | 63%       |
| Household Supplies                   | \$12,540           | \$6,636            | \$5,251            | \$8,800            | \$3,549         | 40%       |
| Food                                 | \$11,811           | \$11,935           | \$8,320            | \$11,060           | \$2,740         | 25%       |
| Office Supplies                      | \$3,132            | \$1,379            | \$3,047            | \$2,430            | (\$617)         | (25%)     |
| Medical Expense                      | \$3,638            | \$987              | \$1,106            | \$4,890            | \$3,784         | 77%       |
| Tools & Instruments                  | \$4,470            | \$2,515            | \$2,563            | \$1,920            | (\$643)         | (33%)     |
| Non-Capital Equipment                | \$14,932           | \$5,204            | \$10,441           | \$26,000           | \$15,559        | 60%       |
| Maint. - Structures/Grounds          | \$111,306          | \$90,601           | \$120,552          | \$53,770           | (\$66,782)      | (124%)    |
| Maintenance of Equipment             | \$59,156           | \$39,110           | \$14,008           | \$24,275           | \$10,267        | 42%       |
| Utilities - Water/Sewer              | \$282,926          | \$303,597          | \$307,131          | \$318,152          | \$11,021        | 3%        |
| Utilities - Gas/Electric/Other       | \$44,955           | \$40,604           | \$40,458           | \$44,587           | \$4,129         | 9%        |
| Communications                       | \$17,684           | \$16,351           | \$16,161           | \$15,443           | (\$718)         | (5%)      |
| Memberships                          | \$7,426            | \$3,845            | \$8,687            | \$4,975            | (\$3,712)       | (75%)     |
| Transportation & Travel              | \$1,166            | \$1,961            | \$1,196            | \$1,460            | \$264           | 18%       |
| Training & Conferences               | \$5,559            | \$2,238            | \$1,480            | \$5,200            | \$3,720         | 72%       |
| Publications & Legal Notices         | \$0                | \$250              | \$0                | \$50               | \$50            | 100%      |
| Legal Services                       | \$12,000           | \$9,823            | \$25,293           | \$20,000           | (\$5,293)       | (26%)     |
| Program Services/Supplies            | \$13,882           | \$8,633            | \$5,226            | \$10,110           | \$4,884         | 48%       |
| Professional Services                | \$56,364           | \$61,293           | \$52,850           | \$97,740           | \$44,890        | 46%       |
| Licensing                            | \$2,260            | \$143              | \$730              | \$100              | (\$630)         | (630%)    |
| Field Trips & Events                 | \$10,251           | \$17,277           | \$13,695           | \$17,620           | \$3,925         | 22%       |
| Instructors & Sports Officials       | \$109,953          | \$142,999          | \$135,323          | \$148,800          | \$13,477        | 9%        |
| Insurance                            | \$74,880           | \$74,240           | \$77,557           | \$85,947           | \$8,390         | 10%       |
| Rent & Lease - Equipment             | \$9,156            | \$11,214           | \$5,700            | \$11,468           | \$5,768         | 50%       |
| Rent & Lease - Structures            | \$14,005           | \$15,304           | \$15,700           | \$15,700           | \$0             | 0%        |
| Rent & Lease - Vehicle               | \$33,828           | \$38,360           | \$18,000           | \$19,330           | \$1,330         | 7%        |
| Miscellaneous Expense                | \$35               | \$302              | \$0                | \$0                | \$0             | -         |
| Credit Card Fees and Finance Charges | \$7,929            | \$7,998            | \$8,222            | \$7,830            | (\$392)         | (5%)      |
| Recreation Software Transaction Fees | \$3,875            | \$4,214            | \$3,438            | \$4,200            | \$762           | 18%       |
| Pension Debt Service Interest        | \$20,362           | \$20,152           | \$19,662           | \$19,705           | \$43            | 0%        |
| P G & E debt service                 | \$13,136           | \$13,136           | \$13,136           | \$13,136           | \$0             | 0%        |
| <b>Total Services and Supplies</b>   | <b>\$972,960</b>   | <b>\$959,496</b>   | <b>\$945,211</b>   | <b>\$1,003,003</b> | <b>\$57,793</b> | <b>6%</b> |
| <b>Operating Capital</b>             | <b>0</b>           | <b>11,884</b>      | <b>56,834</b>      | <b>0</b>           | <b>(56,834)</b> | <b>-</b>  |
| <b>Total Operating Expenses</b>      | <b>\$1,962,809</b> | <b>\$1,939,028</b> | <b>\$1,955,380</b> | <b>\$2,028,172</b> | <b>\$72,792</b> | <b>4%</b> |