

# Livermore Area Recreation and Park District Staff Report

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TO: Chair Pierpont and Finance Committee  
FROM: Mathew Fuzie, General Manager  
PREPARED BY: Jeffrey Schneider, Business Services Manager  
Julie Dreher, Finance Officer  
DATE: February 13, 2023  
SUBJECT: Preliminary View of the FY21-22 Financial Audit

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This report is meant to provide the Finance Committee with a preview of the FY21-22 Audit Report that will be presented to the Board of Directors at its February 22<sup>nd</sup> meeting. While no action is required of the Committee at this time, its feedback and questions will be of material value to staff as we partner with our Auditors at James Marta to finalize the Audit Report and presentation for the upcoming Board meeting.

**BACKGROUND:** On February 22, 2023, the Board will receive a presentation of James Marta's annual audit for FY21-22 and staff will recommend that the Board accept the audit report as presented.

Under "normal" circumstances, staff and Marta would complete their work by December following the fiscal year end in June. This is not a "normal" year due to the unusual effort required of staff to complete an internal audit of the District's fixed assets that resulted from a study to outline the District's property ownership and asset values completed in the summer of 2022. That study flagged what are now obvious discrepancies between what had been placed on the District's books for Land and its true ownership. While no issues were identified with Buildings, Fixtures, and Equipment, material errors were found in Land assets reported in FY14-15 and prior (all but one entry dates back to 2001 and prior): thirty-one (31) instances of land operated by the District but leased from others (in all but two instances from the City of Livermore) had been included in prior period reporting of Land assets on the District's balance sheet. An adjustment of \$19,304,517 to reduce the District's Net Capital Assets is reflected in the attached financial schedules. Staff research to prove ownership status for each Land entry in its balance sheet involved review of related agreements and other documentation in support of fixed asset entries as well as research of ownership designations as reflected in data housed with the County of Alameda's Assessor's office. Audit partner James Marta has reviewed and accepted staff's work as complete and valid.

Staff's component of the Audit Report, its "Management Discussion and Analysis", is attached.

**LIVERMORE AREA RECREATION & PARK DISTRICT**  
**Management's Discussion and Analysis**  
**Year Ended June 30, 2022**

Livermore Area Recreation & Park District's annual financial report includes management's discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2022.

**USING THIS ANNUAL REPORT**

Management's Discussion and Analysis is meant to complement the Independent Auditor's Report. Together, these schedules and notes provide a view of the District's financial health and the results of its operations for the year-ended June 30, 2022.

**FINANCIAL HIGHLIGHTS**

While the Auditor's report reflects the use of full accrual accounting, the District's regular budget and actual reporting to its Board is based on general fund accounting, though we isolate Capital Improvement Program (CIP) related income (AB1600 developer fees) and spending from on-going operations, as well as one-time funding from other sources, such as the proceeds from the June, 2021 issuance of Pension Obligation Bonds (POBs), in our regular financial reviews. In reviewing results vs Budget, this narrative will focus on actual results versus the Final Budget, approved mid-year.

1. The most prominent element of this year's report concerns the restatement of Capital Assets that followed the District's internal audit of its fixed asset entries. While no issues were identified with Buildings, Fixtures, and Equipment, material errors were found in Land assets reported in FY14-15 and prior (all but one entry dates back to 2001 and prior): thirty-one (31) instances of land operated by the District but leased from others (in all but two instances from the City of Livermore) had been included in prior period reporting of Land assets on the District's balance sheet. An adjustment of \$19,304,517 to reduce the District's Net Capital Assets is reflected in the attached financial schedules. Staff research to prove ownership status for each Land entry in its balance sheet involved review of related agreements and other documentation in support of fixed asset entries as well as research of ownership designations as reflected in data housed with the County of Alameda's Assessor's office. One item remains to be concluded with the County, which has not reflected LARPD's ownership of its Bruno Canziani property, though the District asked for, and obtained, a note from Signature Properties (with whom the County still assigns ownership though they've never been assessed property taxes) confirming their dedication of the land to us in 2005 (consistent with our agreement with them and the City). The County has copies of the Canziani documentation and a change in their database to reflect the District as its proper owner is anticipated.

2. A significantly favorable result is evidenced in the District's net change in its General Fund balance. Considering operating results, CA Covid Relief funds, and Capital-related inflows (AB-1600 funding) and outflows, the net change in the General Fund in FY21-22 is \$1,969,798, which is \$445,042, or 29%, better than the Final Budget of \$1,524,756. Relative to the Covid-impacted prior year, when the net change in the General Fund was \$611,817, this year's result is \$1,357,981, or 222% better.
- a. Operating results (revenues less operating expenses) prior to Capital Equipment, CIP income and outlays, and funds from the California Covid Relief Fund, are \$1,595,094 (\$318,213, or better than the Final Budget of \$1,276,881), and \$1,219,593, or 325% better than the prior year.
- i. The Statement of Activities, below, highlights the District's successful return to "normal" operations following the pandemic: a 2% reduction in program (operating) expenses versus the prior year occurred while Charges for Services (program revenues) grew 92%. The District clearly emerged from the constrained pandemic-driven environment prepared to provide services to the public in an innovative and efficient manner.
- ii. The favorable Operating Contribution variance versus Budget of \$318,212 is primarily due to favorable variances in tax revenues and earned income of \$131,464 and \$118,911 respectively, with operating expenditures accounting for the remaining favorable variance of \$67,837.
- iii. Operating Expenditures for FY21-22 reflect the onset of debt service payments associated with the June, 2021 issuance of Pension Obligation Bonds (POB), with a total of \$920,948 in outlays in FY21-22 (\$660,000 in principal and \$260,948 in interest). Offsetting the POB debt service are savings of ~\$700,000 from the District's reduced ACERA retirement contributions (10 months of savings beginning September, 2021) that resulted from the POB-based pay-down of the District's Unfunded Accrued Actuarial Liability (UAAL) with ACERA.
- iv. Operating revenue from services and property/parcel taxes was \$20,501,791, or \$250,375 (1.2%) above the Final FY21-22 Budget of \$20,251,416. Revenue from programs and services of \$6,645,878 was \$118,911, or 1.8% favorable versus the Final Budget, and, significantly (\$2,431,328, or 58%) above the COVID-impacted FY20-21 results, a reflection of the District's innovative and thoughtful approach to revitalizing services that had been impacted by the pandemic. Tax revenues of \$13,855,913, are \$131,464, or 1%, above the Final Budget, and \$613,202, or 4.6% above FY21-22 results.
- v. Operating expense, excluding capital equipment and CIP, of \$18,906,697 is \$67,838 (0.4%) below the Final Budget, despite the aforementioned net impact of a full year of POB debt service versus 10 months of related

ACERA contribution reductions. The District's spending on salary and benefits and services and supplies was prudent and largely in line with Budget.

- b. The net of Capital Development Revenues (\$2,631,839) and Total Capital Project spend (Equipment plus CIP) of \$2,257,135 is \$374,704 and reflects the following:
  - i. \$1,223,460 of funds received from the State of California's COVID Relief Fund are reflected in the Capital Development Revenue line, which is not offset by specific project spend.
  - ii. Offsetting the COVID Revenue inflow is significant CIP spending of \$812,038 from the General Fund (projects that did not qualify for AB1600 developer fee revenues) for projects including Trevarno Sewer (\$458,787), Tex Spruiell Path Renovation (\$116,165), May Nissen Pool Resurfacing (\$207,350), and a few modest projects totaling \$29,736.
  - iii. Capital Development Revenues are \$865,994 below (unfavorable versus) the Final FY21-22 Budget, largely because AB1600 developer fee funding of \$921k for three projects that were budgeted but not completed in FY21-22 was not received (\$817k pump track, \$60k for a shade structure, and \$44k for fixtures at the Patterson Ranch Trail project).
  - iv. After having been largely curtailed in FY20-21 due to the pandemic, Capital spending, largely CIP, amounted to \$2,257,135 in FY21-22. Project outlays in FY21-22 included \$1,332,910 for two modular offices for youth services at Joe Mitchell school, \$458,787 for the Trevarno Road Sewer project (which did not include costs to complete the final connections to the two District building that are included in the project), \$207,350 for the resurfacing of the May Nissen Pool, \$116,165 for the refurbishment of the paved pathway at Tex Spruiell Park, and a variety of smaller projects totaling \$141,923. Of the aforementioned projects specifically listed above, only the Mitchell School project relied on AB1600 developer fees as the rest required the use of General Funds.

## **FINANCIAL ANALYSIS OF THE DISTRICT**

The financial statements and related notes contained herein are based upon full accrual accounting methods that are consistent with Generally Accepted Accounting Principles (GAAP).

- The Statement of Net Position outlines the difference between the District’s assets and liabilities, and in doing so provides the basis for evaluating the capital structure of the District, its liquidity and financial flexibility.
- The Statement of Activities reflects all of the fiscal year’s revenues, including those that are related to capital contributions (largely AB1600 developer fees), and expenses, including depreciation.

### **Statement of Net Position**

	<b>June 30, 2022</b>	<b>As restated June 30, 2021</b>	<b>Amount Increase (Decrease)</b>	<b>Percent Increase (Decrease)</b>
Current Assets	\$ 13,085,868	\$ 10,670,906	\$ 2,414,962	23%
Capital Assets, Net	67,785,992	69,469,362	(1,683,370)	-2%
Total Assets	80,871,860	80,140,268	731,592	1%
Deferred Outflows of Resources	3,795,574	18,854,972	(15,059,398)	-80%
Current Liabilities	3,039,948	1,781,006	1,258,942	71%
Long-Term Liabilities	6,736,830	29,111,163	(22,374,333)	-77%
Total Liabilities	9,776,778	30,892,169	(21,115,391)	-68%
Deferred Inflows of Resources	9,688,559	4,567,578	5,120,981	112%
Net Investment in Capital Assets	66,524,944	68,050,683	(1,525,739)	-2%
Restricted Net Position	407,173	390,900	16,273	4%
Unrestricted Net Position	(1,730,020)	(4,906,090)	3,176,070	-65%
Total Net Position	\$ 65,202,097	\$ 63,535,493	\$ 1,666,604	3%

1. A significant element of the District’s Statement of Net Position is the \$19,304,517 reduction / prior-period restatement of the Land component of the District’s Net Capital Assets for the year-ended June 30, 2021. Net Capital Assets now total \$67,785,992, with Land now amounting to \$33,513,302, Construction in Progress totaling \$2,107,140 (CIP projects not yet completed by June 30, 2021, the largest being \$1,487,849 for two new modular classrooms for the ESS program at Joe Michell School that were completed in FY22-23, and \$458,787 for the Trevarno Road Sewer/Water project, whose connections to the two District buildings on that road will be completed in 2023), and \$32,165,551 in the form of net depreciable capital assets (facilities, recreation / playground fixtures, vehicles, and equipment, with the largest including the Robert Livermore Community Center complex that had a net book value of \$11,656,295 as of June 30, 2021).

2. The District's Current Assets as of June 30, 2022 total \$13,085,868 and consist primarily of Cash balances (\$11,939,303), Accounts Receivable (\$538,204), and Accrued Revenue (earned but not received, largely summer registration fees) of \$604,730.
3. The other noteworthy component of this schedule is the change in Long-term Liabilities, from \$29,111,163 to \$6,736,830. As of June, 2021, the District's Long-term liabilities included \$12,875,000 for its POBs, \$14,126,234 for its ACERA Pension liability (which did not reflect the ultimate impact of the POB funding on this liability), \$32,184 for OPEB liability, \$659,066 of compensated balances (vacation and compensated time), and \$1,418,679 for its PG&E on-bill financing (at 0%) of its FY19-20 project to drive energy efficiencies at its Robert Livermore Community Center (RLCC). As of June 30, 2022, the list of long-term liabilities has not changed, but the specific balances have, particularly those related to the ACERA Pension and OPEB liabilities: largely as a result of investment performance in 2021 that far outweighed ACERA's expectations, and following on the POBs' elimination of ~95% of the then-current UAAL as of June 30, 2021, the District's net Pension Liability and Other Post-Employment Benefits (OPEB) liabilities became negative at (\$4,882,346) and (\$1,801,299) respectively. The District expects these Pension-related balances to increase in FY22-23 as the impact of ACERA's 2022's negative investment performance is considered. The remaining POB balance as of June 30, 2022 is \$12,215,000 (\$11,507,369 long-term, \$550,000 is due within one year and thus current), and the PG&E on-bill-financing balance is now \$1,261,048 (similarly, \$1,103,417 is long-term and \$157,631 is current). Finally, the remainder of the District's long-term liabilities is associated with the \$652,058 of compensated balances.
4. The District's current liabilities of \$3,039,948 include: \$785,437 in accounts payable, \$707,631 for debt obligations due within one year (\$550,000 for the POBs and \$157,631 for the PG&E on-bill financing), \$578,681 in deferred revenue (receipts for classes and events that will occur in the following fiscal year), \$599,335 related to payroll (\$386,470 associated with the last pay period of the year, which is not paid until the first month of the following fiscal year and \$212,865 for the portion of the first pay period ending in the following fiscal year that fell in FY21-22), \$107,700 in accrued interest on the POBs, \$114,982 in unemployment payable, and \$146,182 in miscellaneous liabilities (security deposits, retirement payable, miscellaneous vendor accruals, etc.).
5. Deferred Outflows and Inflows: Deferred outflows include, among other components, contributions subsequent to the ACERA measurement date of December 31, 2020 for FY20-21 and December 31, 2021 for FY21-22. In the prior fiscal year, deferred outflows were greatly inflated by the issuance of Pension Obligation Bonds issued in June, 2021, of which \$12,611,250 was used to pay off approximately 95% of the then-current Unfunded Accrued Actuarial Liability (UAAL). As the District had no such activity that would impact the deferred outflows for FY21-22, this component of the District's Net Position declined from \$18,854,972 in the prior year to \$3,795,574 for FY21-22. Deferred inflows grew from \$4,567,578 in the prior year to \$9,688,559 for FY21-22, driven largely by the excess of actual over expected earnings of ACERA's investment activities, accounting for \$3,954,693 of the \$5,120,981 year-over-year increase.

## Statement of Activities

	<u>June 30,</u> <u>2022</u>	<u>As restated</u> <u>June 30,</u> <u>2021</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Increase</u> <u>(Decrease)</u>
Program Revenues:				
Charges for services	\$ 5,756,037	\$ 3,002,406	\$ 2,753,631	92%
Operating grants and contributions	889,841	1,212,144	(322,303)	-27%
Capital grants and contributions	2,631,839	154,181	2,477,658	1607%
Total Program Revenues	<u>9,277,717</u>	<u>4,368,731</u>	<u>4,908,986</u>	<u>112%</u>
General Revenues:				
Property taxes	13,855,913	13,242,711	613,202	5%
Miscellaneous	-	-	-	N/A
Total General Revenues	<u>13,855,913</u>	<u>13,242,711</u>	<u>613,202</u>	<u>5%</u>
Total Revenues	<u>23,133,630</u>	<u>17,611,442</u>	<u>5,522,188</u>	<u>31%</u>
Program Expenses:				
Parks and recreation	21,467,026	21,822,105	(355,079)	-2%
Change in Net Position	1,666,604	(4,210,663)	5,877,267	-140%
Net Position, Beginning, as originally reported	<u>63,535,493</u>	<u>87,050,673</u>	<u>(23,515,180)</u>	<u>-27%</u>
Prior period adjustment (Note 1S)	-	(19,304,517)	19,304,517	-100%
Net Position, Beginning, as restated	<u>63,535,493</u>	<u>67,746,156</u>	<u>(4,210,663)</u>	<u>-6%</u>
Net Position, Ending	<u>\$ 65,202,097</u>	<u>\$ 63,535,493</u>	<u>\$ 1,666,604</u>	<u>3%</u>

1. The highlight here is how the District's Programs and Services performed relative to the prior, COVID-influenced, year: while controlling expenses (2% reduction in program (operating) expenses versus the prior year), the District's Charges for Services (program revenues) grew 92%. The District clearly emerged from the constrained pandemic-dominated environment prepared to expand its service offerings in an innovative and efficient manner.
2. Total District Revenues, including Capital Grants and Contributions, which is primarily associated with AB-1600 developer fees in normal years but in FY21-22 includes \$1,223,460 in State of California COVID Relief Funds, grew to \$23,133,630, up \$5,522,188 or 31% versus the previous year. Leading the increase versus FY20-21 are Program revenues (Charges for Services) which grew by 92%, or \$2,753,631, and increased CIP Activity and related AB1600 funding (\$1,406,204) and the aforementioned COVID relief funds (\$1,223,458), the latter two of which combined to drive an increase of \$2,477,658 in Capital Grants and Contributions.
  - a. Charges for Services (Program Revenues) bounced back dramatically as constraints driven by the COVID-19 pandemic eased. While staff's efforts to keep essential services (for example, youth and senior services), open space, etc...) were critical to the health of the LARPD community in the prior year, as the County's health mandates eased, more opportunities became available to provide programming and services in FY21-22, and staff's ability to recognize and act on those opportunities resulted in Services revenues of \$5,756,037, which are \$2,753,631 or 92% above the prior year.

- b. Operating Grants and Contributions declined by \$322,303 as an increase in Child Care Links (now known as Hively) funding for financial assistance for childcare of \$225,838 was offset by the loss of the District's contract with Kindango which provided funding for after school care and which amounted to \$607,764 in the prior year. Aside from youth services grants, this line item includes \$200,000 in funding from East Bay Regional Park District to contribute to operating support of our open space parks.
  - c. Capital Contributions and Grants in normal years is primarily associated with AB-1600 developer fees (\$1,406,204) used to finance the majority of CIP project activity for projects that increase park/facility capacity, but in FY21-22 this line item also includes \$1,223,460 in State of California COVID Relief funds. Totaling \$2,631,839, these revenues amounted to an increase of \$2,477,658 versus the prior year when CIP activity was severely constrained by the pandemic.
  - d. Operating Revenues from Property and Parcel Taxes reached \$13,855,913, an increase of 5% versus prior year, with the majority of the growth coming from property taxes (the District's parcel taxes are constrained by the measure that established it at 2% growth per equivalent dwelling unit (EDU, essentially a single family dwelling) per year).
3. Total District Expenses, based on full accrual accounting (eg, including depreciation expense as opposed to one-time capital outlays and entries related to Net Pension and OPEB expense) were \$21,467,026, or \$355,079 (2%) below the prior year. This decline is largely driven by operational changes which are noted below:
- a. Salaries & Benefits expenses totaled \$11,859,571, which is \$10,949 above the prior year (essentially unchanged, though several components had offsetting impacts, as outlined below). The impact of the District's October, 2020 organizational changes was realized over the course of the entire fiscal year versus 8 months in the prior year, and the impact of the District's June, 2021 pension obligation bonds (POBs) on the District's ACERA pension-related employer contributions began to be realized in September, 2021. As outlined below, the 10 months of reduced pension fund contributions was offset by the onset of debt service (Services and Supplies) related to the bonds. Also of note is the decline in unemployment expenses from the prior year: the District's self-insured approach resulted in a spike to \$404,991 in unemployment expense in FY20-21 as the COVID-driven staffing reductions took effect, while in FY21-22 these costs were reduced to \$0. Given the above favorable expense impacts, the District was able to pursue its focus on adding service delivery resources, largely in the form of part-time non-benefited staff to support its enhanced program and services offerings, as spending for these staff members increased from \$629,067 in the prior year to \$1,536,201 in FY21-22. The District also provided a 2% COLA in July, 2021 (\$225k impact) after having suspended COLAs in the prior year, and step increases, which had been on hold in the prior year, were reinstated in January, 2022.



- b. Services and Supply expenses amounted to \$7,047,126, up \$1,813,988 or 35%, versus the prior year. The main driver of the year-over-year increase in these expenses was the onset of debt service related to the District's POBs, which amounted to \$920,948 (\$660,000 in principal and \$260,948 in interest). While the District's water use was carefully managed to control costs while maintaining the health of its sports fields and parks, price increases drove a \$298,882 increase in water expenses. With respect to electricity and gas, the combination of a return to District offices for many staff combined with price increases to cause an increase of \$169,674 in these expenses versus the prior year. One area where spending had been delayed in the prior year where safety concerns were not evident was Maintenance of Structures and Grounds. In FY21-22 spending was allowed to proceed on items that had been put on hold in the prior year, the result being an increase of \$200,392 or 37%. Two items of note that resulted in expense reductions versus prior year are election fees, which are included in Program Services and Supplies and that amounted to \$208,000 in the prior fiscal year and \$0 in FY21-22, and professional services, which declined by \$200,038 or 24% versus prior year, when the District incurred \$263,750 in cost of issuance expenses related to the POBs.

## **CAPITAL ASSETS**

As of June 30, 2022, the District had \$67,785,992 in Capital Assets net of depreciation, down \$1,683,370, or 2%, versus prior year as the District's capital spend in FY21-22 of \$2,205,787 was outweighed by incremental depreciation of \$3,889,157. As highlighted above, the value of the District's Land assets as of June 30, 2021 is now restated following a reduction of \$19,304,517 associated with 31 properties that were erroneously reflected on the District's balance sheet. Of these properties, only one showed an acquisition date more recent than 2001 (Cayetano Park, valued at \$7.0 million). All but 2 properties, whose total value is \$87,922, are owned by the City of Livermore (but operated by the District). Staff research to prove ownership status for each Land entry in its balance sheet involved review of related agreements and other documentation in support of fixed asset entries as well as research of ownership designations as reflected in data housed with the County of Alameda's Assessor's office. One item remains to be concluded with the County, which has not reflected LARPD's ownership of its Bruno Canziani property, though the District asked for, and obtained, a note from Signature Properties confirming their dedication of the land to us in 2005 (consistent with our agreement with them and the City). The County has copies of the Canziani documentation.

The following table illustrates changes from the prior, restated balances:

	<b>June 30, 2022</b>	<b>As restated June 30, 2021</b>	<b>Amount Increase (Decrease)</b>	<b>Percent Increase (Decrease)</b>
Land	\$ 33,513,302	\$ 33,513,302	\$ -	0%
Construction in Progress	2,107,138	346,937	1,760,201	507%
Depreciable Assets	103,950,997	103,505,411	445,586	0%
Capital Asset at Cost	139,571,437	137,365,650	2,205,787	2%
Less Accumulated Depreciation	(71,785,445)	(67,896,288)	(3,889,157)	6%
Capital Assets, Net	<u>\$ 67,785,992</u>	<u>\$ 69,469,362</u>	<u>\$ (1,683,370)</u>	<u>-2%</u>

1. Construction in Progress, which is comprised of Capital Improvement Program (CIP) projects not yet completed by June 30, 2021, totals \$2,107,140 as of June 30, 2022, and includes \$1,487,849 for two new modular classrooms for the ESS program at Joe Michell School that were completed in FY22-23, and \$458,787 for the Trevarno Road Sewer/Water project, whose connections to the two District buildings on that road will be completed in 2023). Other in-progress projects include the Rodeo Stadium Infrastructure improvements (\$51,735, will be completed in FY22-23), and the Patterson Ranch Trail (\$72,505, project plans are currently under review), while work began on the Sunken Gardens Pump Track at \$36,265. At \$346,937, the prior year's Construction in Progress reflects relatively few projects in progress as of June 30, 2021, all three of which remained in progress as of June 30, 2022: Joe Michell buildings (\$164,939), Rodeo Stadium Infrastructure improvements (\$44,851), and the Patterson Ranch Trail (\$72,505).

2. Depreciable Assets increased by \$445,586. Asset additions include \$207,350 for May Nissen pool resurfacing, \$116,165 for the Tex Spruiell Park path renovation, and a total \$101,740 for three court improvements (\$22,852 to resurface the May Nissen basketball court, \$45,391 to resurface and restripe the May Nissen tennis court, and \$33,497 to add pickleball striping to the courts at Jack Williams park. Finally, \$20,331 of equipment assets were acquired in FY21-22 (a trailer for Parks and an IT server upgrade).

## **BUDGETARY PROCESS**

In its commitment to fiscal responsibility, the District adopts an annual operating budget that reflects an activity-based budgeting approach that is applied to all elements of the District's operating plan for the upcoming fiscal year, and a multi-year Capital Improvement Program (CIP) for capital projects that are prioritized by the District's Board of Directors. At mid-year, the District revisits both its Operating and CIP budgets to reflect updated information and modifications to plans relative to what had been reflected in the original budgets that were created prior to the onset of the fiscal year.

## **REQUESTS FOR FINANCIAL INFORMATION**

This financial report provides the public and business associates with a general overview of District finances and demonstrates the District's fiscal accountability for the money it receives. If you have any questions about this report, or need additional financial information, please contact the Business Services Manager:

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