Livermore Area
Recreation and Park District
An independent special district

Regular Meeting of the Board of Directors

DRAFT MINUTES

October 28, 2026
1:00 p.m.

Robert Livermore Community Center
4444 East Avenue, Livermore, California
Cresta Blanca Ballroom

Directors Present:	Jan Palajac, James Boswell, Vice Chair Maryalice Faltings, Chair Philip Pierpont
Directors Absent:	David Furst
Staff Present:	Mathew Fuzie, General Manager (GM) LARPD Staff
District Counsel:	Andrew Shen, Esq. with Renne Public Law Group (DC)
Others Present:	Larry Bird James Marta, CPA, CGMA, ARPM, James Marta & Company LLP

1. **CALL TO ORDER – ROLL CALL – PLEDGE OF ALLEGIANCE**: Chair Pierpont called the meeting to order at 1:01 p.m. All Directors were present except Director Furst. Chair Pierpont led the Pledge of Allegiance.

2. **PUBLIC COMMENT**: Chair Pierpont opened the public comment period. No comments were received, and the public comment period was closed.

3. **PRESENTATION**
   - **3.1 Adaptive Recreation Program Update**
     Staff briefed the Board on Adaptive Recreation Program offerings and seasonal activities, its partnerships with Regional Center of the East Bay and Sunflower Hill of Pleasanton, and the program's goal of having a dedicated facility. Staff presented an updated PowerPoint presentation (Supplemental Item 3.1).

4. **CONSENT AGENDA** (Motion):
   Director Palajac asked to vote on each agenda item separately because she missed the previous Board meeting. DC Shen confirmed that she could choose whether to vote on the minutes and that the Board could take each item separately.

ITEM 3.1

4.1 Approval of the Minutes of the Regular Board Meeting on October 14, 2026
Director Palajac abstained from voting because she was not present at the Board meeting on October 14, 2026.

Chair Pierpont opened the public comment period. No comments were received, and the public comment period was closed.

MOTION: Director Boswell moved, and Director Faltings seconded, a motion to approve Consent Agenda Item 4.1 as submitted. The motion passed by the following voice vote:

AYES:	Directors Boswell, Faltings, and Chair Pierpont (3)
NOES:	None (0)
ABSTENTIONS:	Director Palajac (1)
ABSENT:	Director Furst (1)

4.2 Approval of the Surplus Asset Disposition Sales
Chair Pierpont opened the public comment period. No comments were received, and the public comment period was closed.

MOTION: Director Palajac moved, and Director Boswell seconded, a motion to approve Consent Agenda Item 4.2 as submitted. The motion passed by the following voice vote:

AYES:	Directors Palajac, Boswell, Faltings, and Chair Pierpont (4)
NOES:	None (0)
ABSTENTIONS:	None (0)
ABSENT:	Director Furst (1)

5. DISCUSSION AND ACTION ITEMS
Chair Pierpont left the meeting, and Vice Chair Faltings took over as meeting chair.

5.1 Sports Stack Pilot Program
The Board received an update on the Sports Stack Pilot Program at Jack Williams Park. The students reported strong community support, shared the pilot program's results, and presented options for replenishing sports equipment through donation drives, private donations, and contributions from park patrons. Director Palajac noted that the Facilities Committee supported the pilot program and recommended presenting the results to the full Board for expansion to select parks.

Vice Chair Faltings opened the public comment period.

a) David Weisgerber acknowledged the students' work on this project and its success at Jack Williams Park.

No further comments were received, and the public comment period was closed.

ACTION: The Board approved expanding the Sports Stack Pilot Program and directed staff to provide updates on the Sports Stack Pilot Program when they become available.

5.2 District Audit for Fiscal Year 2025-2026
James Marta presented the audit report to the Board and reported no significant deficiencies, material weaknesses, or instances of noncompliance. The audit resulted in an unmodified opinion (Supplemental Item 5.2).

Vice Chair Faltings opened the public comment period. No comments were received, and the public comment period was closed.

MOTION: Director Boswell moved, and Director Palajac seconded, a motion to accept the District Audit for Fiscal Year 2025-2026 as presented, by the following voice vote:

AYES:	Directors Palajac, Boswell, and Faltings (3)
NOES:	None (0)
ABSTENTIONS:	None (0)
ABSENT:	Director Furst and Chair Pierpont (2)

6. **COMMITTEE REPORTS**:
   a) Director Boswell reported attending the October 19, 2026, Alameda County Agricultural Subcommittee on Trails meeting, where they discussed state and county trail updates.
   b) Director Palajac noted that she did not attend the October 20, 2026, Facilities Committee meeting and suggested that Chair Pierpont or Director Furst, who attended as the alternate, provide the committee report at the next Board meeting.
   c) Director Palajac reported attending the October 5, 2026, LARPD Foundation meeting and announced two upcoming events: Wine Down in the Grove on June 25, 2027, and a fall membership event on November 14, 2026, featuring a tour of historic homes in downtown Livermore and ice cream social at Meadowlark Dairy.

7. **FUTURE AGENDA ITEMS/MATTERS INITIATED/ANNOUNCEMENTS BY THE DIRECTORS**: Director Boswell requested a future agenda item to discuss the ongoing litigation with East Bay Regional Park District and the 11,000 acres of unincorporated land northeast of the District's service area.

8. **FUTURE AGENDA ITEMS/MATTERS INITIATED/ANNOUNCEMENTS BY THE GENERAL MANAGER**: GM Fuzie announced the Springtown Community Park & Disc Golf Course ribbon-cutting on November 7, 2026, from 10:00 a.m. to noon, and staff will schedule special meetings next month.

9. **ADJOURNMENT**: The meeting adjourned at 2:21 p.m.

APPROVED,

_____
Philip Pierpont
Chair, Board of Directors

ATTEST:

_____
Mathew L. Fuzie
General Manager and
Ex-officio Clerk to the Board of Directors

LARPD AdAPTIVE RECREATION

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MEET THE TEAM

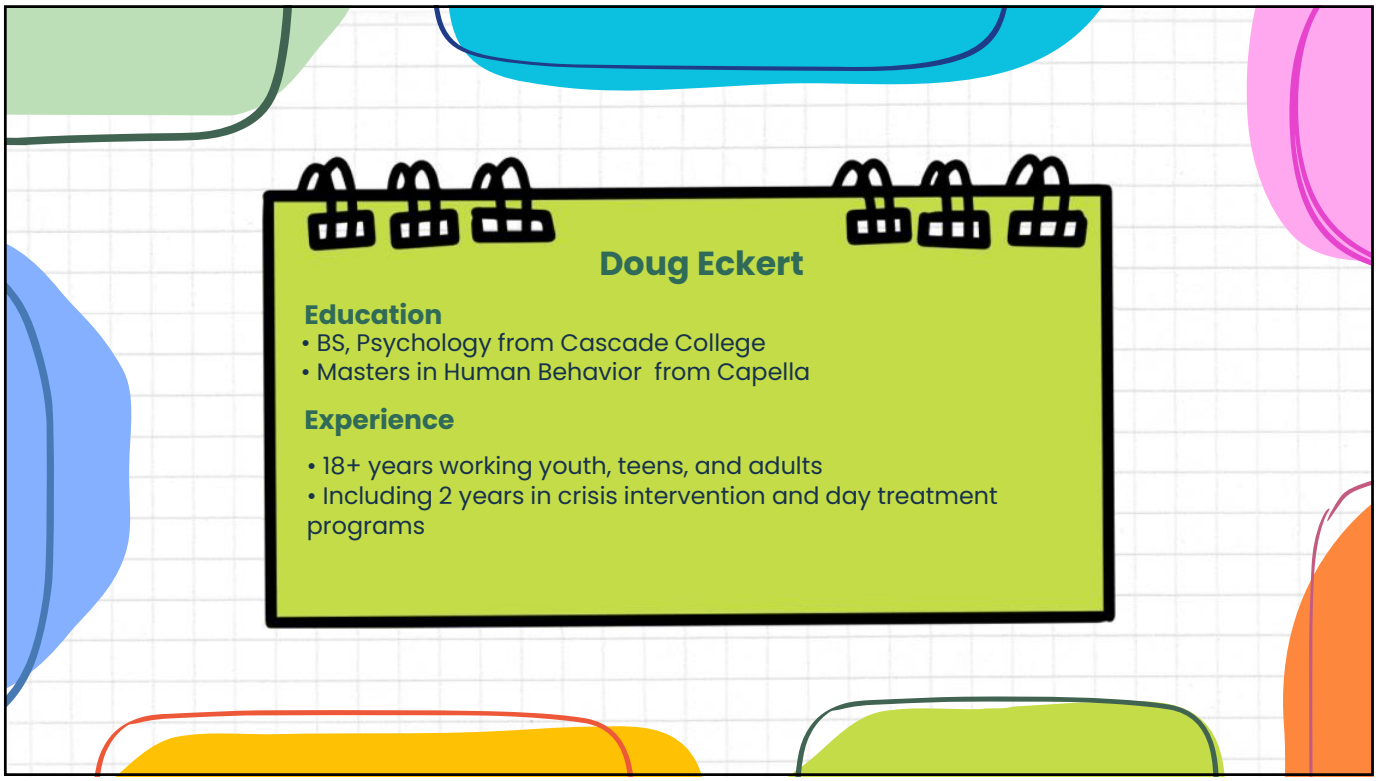




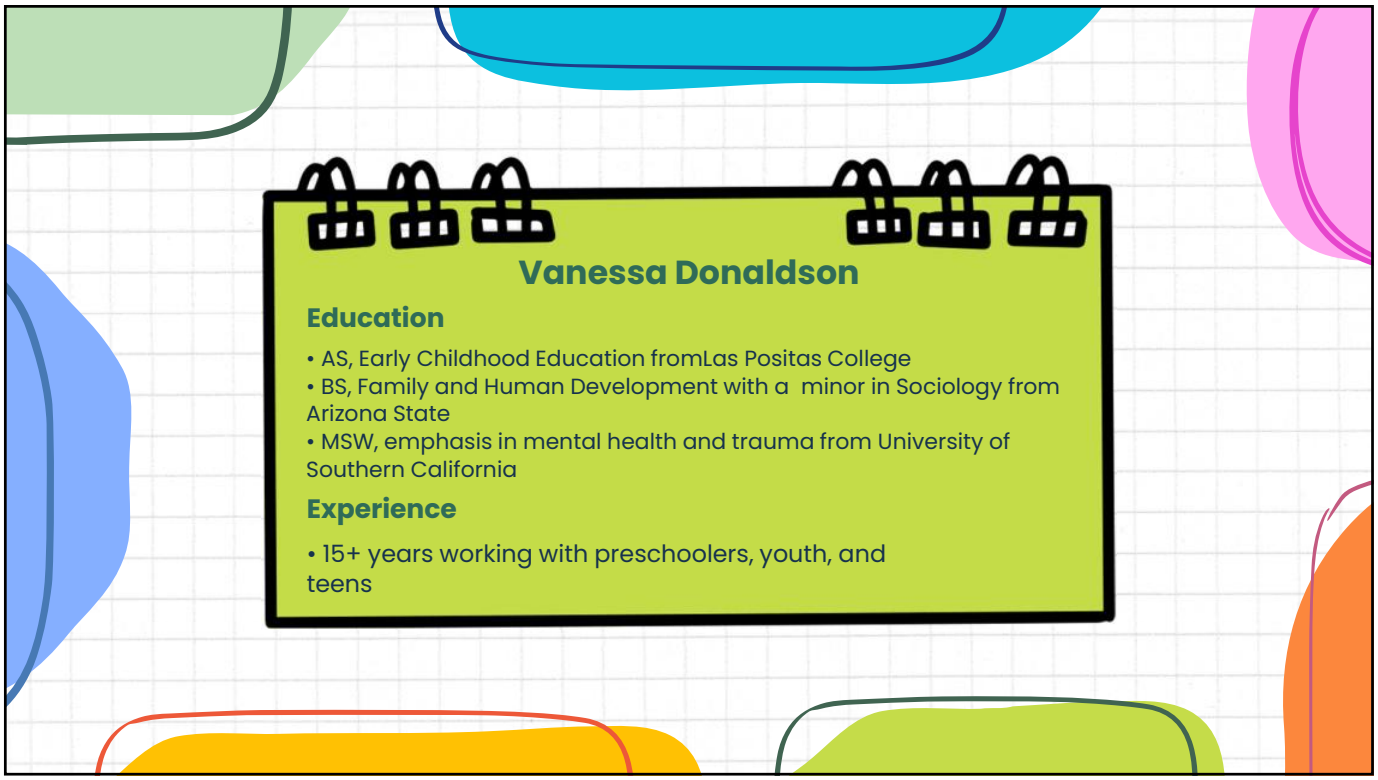
DOUG ECKERT

VANESSA DONALDSON

2

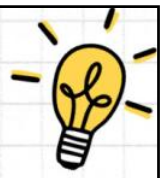

Doug Eckert
Education
• BS, Psychology from Cascade College
• Masters in Human Behavior from Capella
Experience
• 18+ years working youth, teens, and adults
• Including 2 years in crisis intervention and day treatment programs

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Vanessa Donaldson
Education
• AS, Early Childhood Education fromLas Positas College
• BS, Family and Human Development with a minor in Sociology from Arizona State
• MSW, emphasis in mental health and trauma from University of Southern California
Experience
• 15+ years working with preschoolers, youth, and teens

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WHAT IS ADAPTIVE RECREATION



ACCOMMODATIONS FOR RECREATION CAMPS IN SMALLER GROUPS

BY UTILIZING INTAKE FORMS TO MEET DEVELOPMENTAL NEEDS

MOST CLASSES ARE INSTRUCTED BY DOUG AND VANESSA

WHY ARE ACCOMMODATIONS NEEDED

DESIGNED FOR INDIVIDUALS WHO ARE NEURODIVERGENT, WITH CONSIDERATION FOR SOCIAL-EMOTIONAL NEEDS, SENSORY SENSITIVITIES, VARYING SKILL LEVELS ACROSS AGE GROUPS, AND OPPORTUNITIES TO BUILD SOCIAL CONNECTIONS IN A SUPPORTIVE AND INCLUSIVE ENVIRONMENT.



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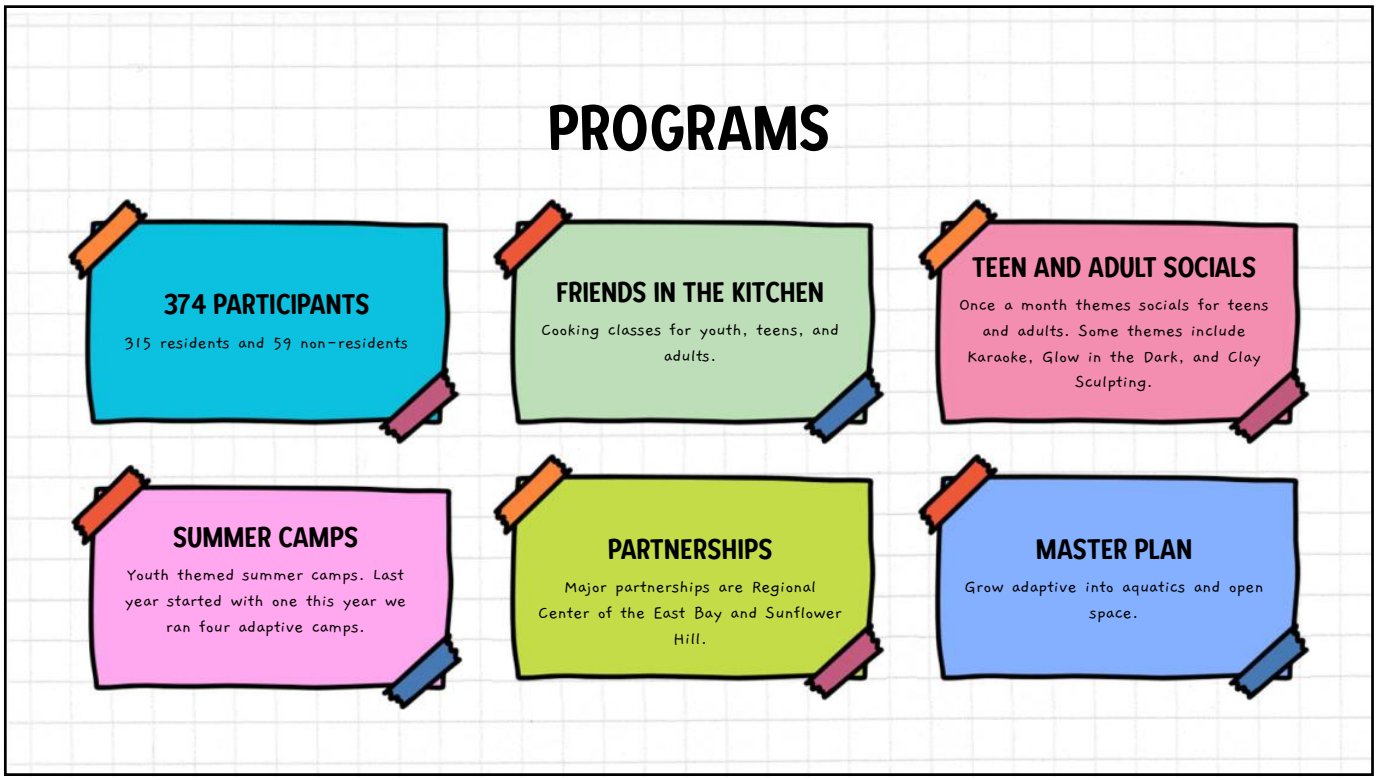
WHAT NEEDS LOOK LIKE

- STIMMING
- NOISE CONTROL
- SENSORY SEEKING (HEAVY WORK/FIDGETS)
- FINE AND GROSS MOTOR SKILLS
- SCHEDULES (VISUALS)

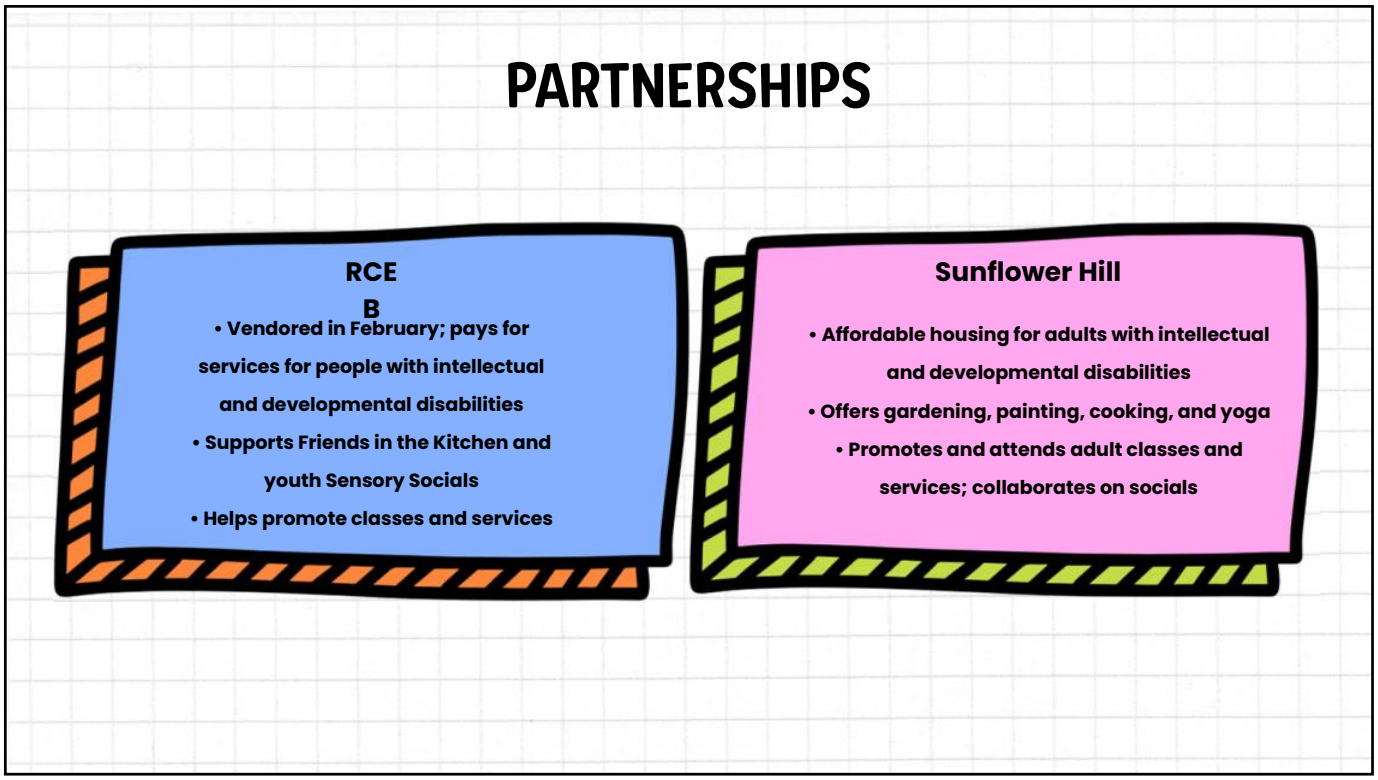
THINGS WE CONSIDER

- ENVIRONMENT
- MODELD DESIRED RESULTS/INTERACTIONS
- SKILL LEVELS
- FOCUSED INTERESTS
- RESPECTING COMMUNICATION AUTONOMY
- CO-REGULATION

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PROGRAMS
374 PARTICIPANTS
315 residents and 59 non-residents
FRIENDS IN THE KITCHEN
Cooking classes for youth, teens, and adults.
TEEN AND ADULT SOCIALS
Once a month themes socials for teens and adults. Some themes include Karaoke, Glow in the Dark, and Clay Sculpting.
SUMMER CAMPS
Youth themed summer camps. Last year started with one this year we ran four adaptive camps.
PARTNERSHIPS
Major partnerships are Regional Center of the East Bay and Sunflower Hill.
MASTER PLAN
Grow adaptive into aquatics and open space.

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PARTNERSHIPS
RCEB
• Vendored in February; pays for services for people with intellectual and developmental disabilities
• Supports Friends in the Kitchen and youth Sensory Socials
• Helps promote classes and services
Sunflower Hill
• Affordable housing for adults with intellectual and developmental disabilities
• Offers gardening, painting, cooking, and yoga
• Promotes and attends adult classes and services; collaborates on socials

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SUMMER RECAP

THEMED CAMPS

- CANDYLAND — BALL PIT ("GUMBALL PIT")
- OUTER SPACE — JEDI TRAINING WITH POOL NOODLES
- WORLD OF COLOR — TIE-DYE SHIRTS WITH SPRAY BOTTLES
- CAMPING — SYCAMORE GROVE DAY; NEXT SUMMER PLAN TO RETURN

PARTICIPANT SUPPORT

- REVIEWED APPLICATIONS
- CALLED PARENTS ABOUT ACCOMMODATIONS
- PROVIDED FIDGETS
- SHARED PARTICIPANT NEEDS WITH STAFF TO SUPPORT PARTICIPATION

SWIM SENSORY NIGHTS

- ONCE A MONTH FOR ALL AGES

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LIVERMORE AREA RECREATION AND PARK DISTRICT
SUMMARY OF AUDIT RESULTS
YEAR ENDED JUNE 30, 2026

Presented by
James Marta, CPA, CGMA, ARPM
Audit Partner

James Marta & Company LLP
CERTIFIED PUBLIC ACCOUNTANTS

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Today's discussion

01 Audit conclusion and required communications

02 Financial position and operating results

03 Notes, internal control, and compliance



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Audit conclusion at a glance

OPINION

Unmodified opinion. The financial statements are presented fairly, in all material respects, in accordance with U.S. GAAP.

SCOPE & TIMING

The audit was completed as planned.

RESPONSIBILITIES & INDEPENDENCE

Management prepares the financial statements and maintains internal control; the Board oversees financial reporting. The firm remained independent.

CONTROL & COMPLIANCE

None Identified



Audit focus and judgment

SIGNIFICANT AUDIT FOCUS

- Management override of controls
- Collectability of receivables

ACCOUNTING PRACTICES & ESTIMATES

- Implemented GASB 103, 104
- Evaluate estimate uncertainty and management bias
  - **OPEB and Pension Liabilities**
- Explain significant unusual transactions or related parties
  - **None noted**



Other required matters

Communication	LARPD audit result
Audit adjustments	Adjustment made when new OPEB actuary was received (expected adjustment from management)
Management interactions	No disagreements or significant difficulties. Written representations received.
Other matters	None requiring communication

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New GASB standards

Standard	Board-ready implication
GASB 104 **Current: FY 2025–26**	Separately disclose lease, PPP, SBITA, and other intangible capital assets as applicable. Evaluate capital assets held for sale and related debt disclosures.
GASB 105 **Upcoming: FY 2026–27**	Clarifies the subsequent-event window and recognized versus nonrecognized events. Requires disclosure of the date through which events were evaluated.
District action	Confirm applicability and materiality; update the capital-asset note now and the subsequent-event close checklist for next year.

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The financial story in three measures



NET POSITION
$58.4M | +$1.1M

Increase in Other Assets: $3.5M
Decrease in Capital Assets: $1.7M
Increase in Deferred inflows: $3.2M
Decrease in LT Liabilities: $2.1M



CHANGE IN NET POSITION
$1.1M| PY -$2.8M

Increase in Program Revenues:
$2.4M
Decrease in Expenses: $1.1M

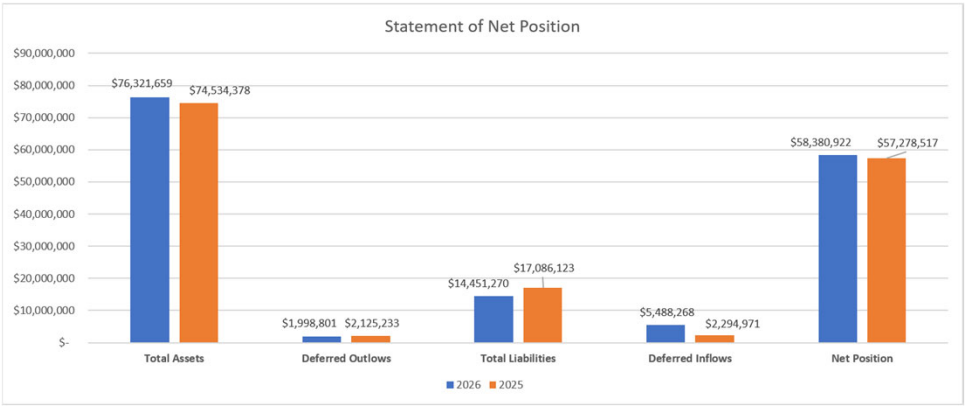


Governmental Fund Balance
$11.0M | + $1.1M

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Statement of net position

Assets +$1.8M
Liabilities -$2.6M
Net position +$1.1M



James Marta & Company LLP

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SUPPLEMENTAL ITEM 5.2
October 28, 2026

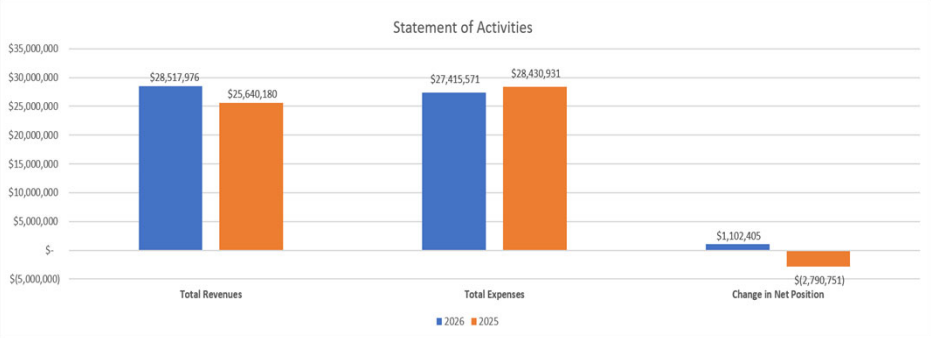
Statement of net position

Governmental activities financial position	2026	2025	Change
Other assets, including pension and OPEB assets	$16,146,479	$12,630,559	$3,515,920
Capital assets, net	$60,175,180	$61,903,819	$(1,728,639)
Total assets	$76,321,659	$74,534,378	$1,787,281
Deferred outflows of resources	$1,998,801	$2,125,233	$(126,432)
Other liabilities	$2,347,462	$2,833,895	$(486,433)
Long-term liabilities, including current maturities	$12,103,808	$14,252,228	$(2,148,420)
Total liabilities	$14,451,270	$17,086,123	$(2,634,853)
Deferred inflows of resources	$5,488,268	$2,294,971	$3,193,297
Net investment in capital assets	$59,544,656	$61,115,664	$(1,571,008)
Restricted net position	$489,328	$380,050	$109,278
Unrestricted net position	$(1,653,062)	$(4,217,197)	$2,564,135
Total net position	**$58,380,922**	**$57,278,517**	**$1,102,405**

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Statement of Activities

Revenue +$2.9M
Expenses -$1.0M
Change in net position +$3.9M



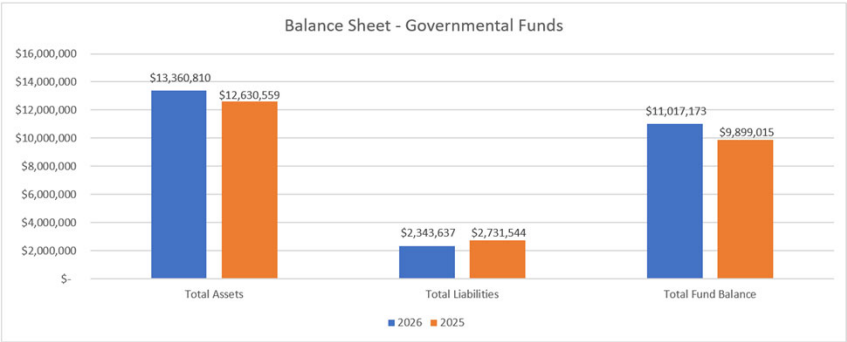
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Statement of Activities

Governmental activities results	2026	2025	Change
Charges for services	$9,452,528	$8,595,201	$857,327
Operating grants and contributions	$473,427	$547,913	$(74,486)
Capital grants and contributions	$1,858,047	$237,936	$1,620,111
Total program revenues	$11,784,002	$9,381,050	$2,402,952
Property taxes	$16,643,643	$16,130,648	$512,995
Miscellaneous general revenues	$90,331	$128,482	$(38,151)
Total general revenues	$16,733,974	$16,259,130	$474,844
Total revenues	$28,517,976	$25,640,180	$2,877,796
Parks and recreation expenses	$27,415,571	$28,430,931	$(1,015,360)
Change in net position	$1,102,405	$(2,790,751)	$3,893,156
Beginning net position	$57,278,517	$60,069,268	$(2,790,751)
Ending net position	**$58,380,922**	**$57,278,517**	**$1,102,405**

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Balance Sheet – Governmental Funds



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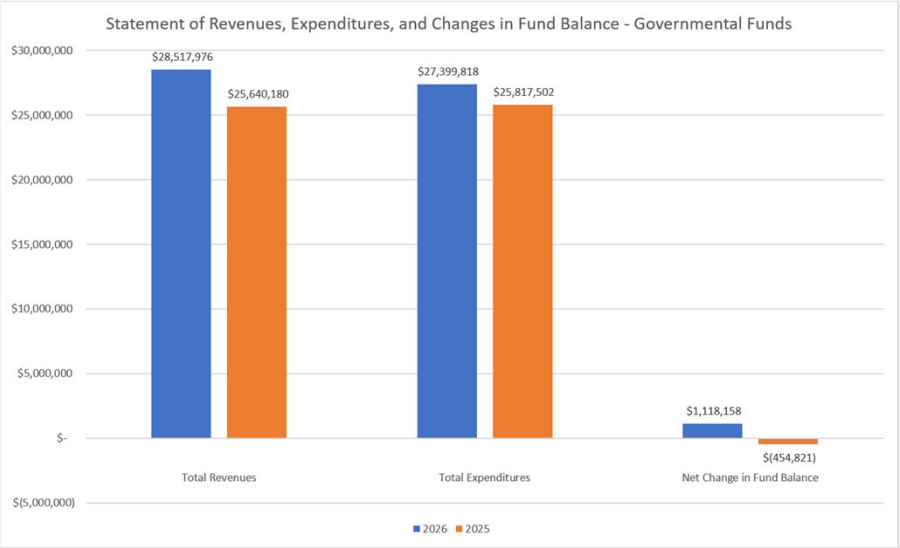
Balance Sheet – Governmental Funds

	General Fund
ASSETS	
Cash and investments (Note 2)	
Available for operations	$ 747,744
Cash Equivalent	7,538,542
Available for restricted programs	3,741,443
Accounts receivable	1,333,081
Total Assets	$ 13,360,810
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	$ 814,987
Accrued salaries and wages	533,334
Accrued liabilities	299,893
Unearned revenue	695,423
Total Liabilities	2,343,637
Fund Balances (Note 8):	
Restricted	489,328
Committed	1,496,131
Assigned	1,755,984
Unassigned	7,275,730
Total Fund Balance	11,017,173
Total Liabilities and Fund Balance	$ 13,360,810

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Revenues, Expenditures and Changes in Fund Balance– Governmental Funds

Revenue +$2.9M
Expenses +$1.6M
Change in Fund Balance +$1.6M



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Revenues, Expenditures and Changes in Fund Balance– Governmental Funds

	General Fund
REVENUES	
Taxes	$ 16,643,643
Earned income	9,925,955
Capital development/California COVID relief fund	1,858,047
Other revenues	90,331
Total revenues	28,517,976
EXPENDITURES	
Salaries and employee benefits	16,064,094
Services and supplies	490,778
Maintenance	1,143,474
Utilities	2,334,054
Professional service	935,856
Communications	191,356
Transportation	141,799
Training & Conferences	22,839
District legal expense	185,585
Program services and supplies	189,363
Insurance	894,395
Instructor and sports officials	546,761
Rents and leases	563,107
Debt service	1,118,047
Field Trips & Events	78,792
Finance Charge and Interest	170,894
Licensing	27,623
Publications and Legal	4,648
Memberships	38,715
Miscellaneous	1,402
Total operating expenditures	25,143,582
Capital outlay	2,256,236
Total expenditures	27,399,818
Net change in fund balance	1,118,158
Fund balance - July 1, 2025	9,899,015
Fund balance - June 30, 2026	$ 11,017,173

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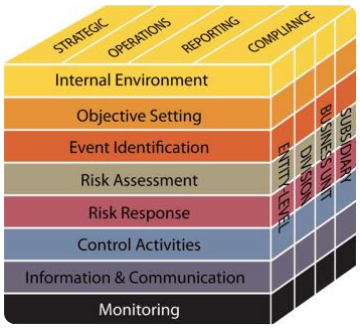
Internal control and compliance

NO MATERIAL WEAKNESSES IDENTIFIED

SIGNIFICANT DEFICIENCIES: NONE IDENTIFIED

NO MATERIAL NONCOMPLIANCE IDENTIFIED

These conclusions report matters identified through the audit. The audit was not designed to identify every control deficiency.



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Thank you

Questions & discussion

We appreciate the Julie Dreher and the District team's partnership in completing the audit.

James Marta, CPA, CGMA, ARPM

James Marta & Company LLP
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