Livermore Area
Recreation and Park District
*An independent special district*

# Regular Meeting of the Board of Directors

## 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,<br>Vice Chair Maryalice Faltings, Chair Philip Pierpont |
| Directors Absent: | David Furst |
| Staff Present: | Mathew Fuzie, General Manager (GM)<br>LARPD Staff |
| District Counsel: | Andrew Shen, Esq. with Renne Public Law Group (DC) |
| Others Present: | Larry Bird<br>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.

**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



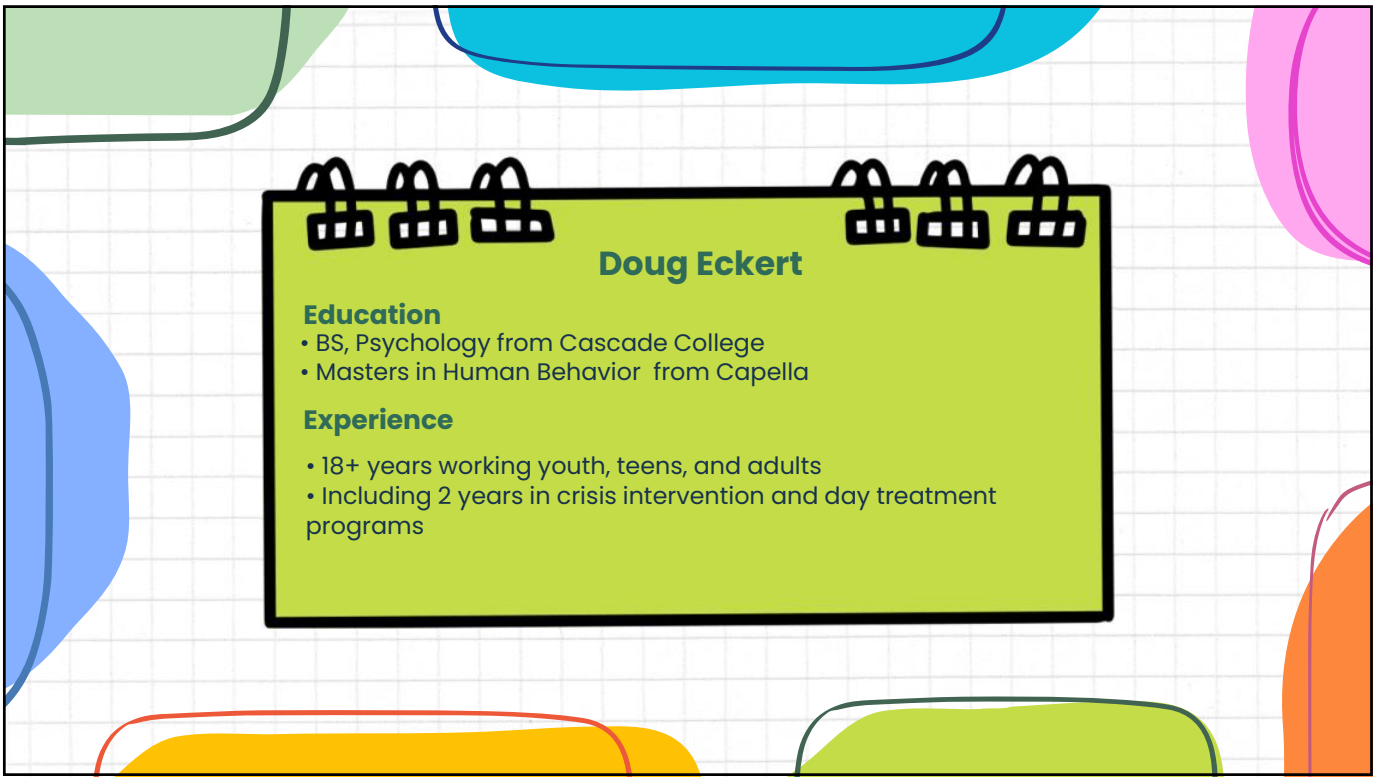


DOUG ECKERT

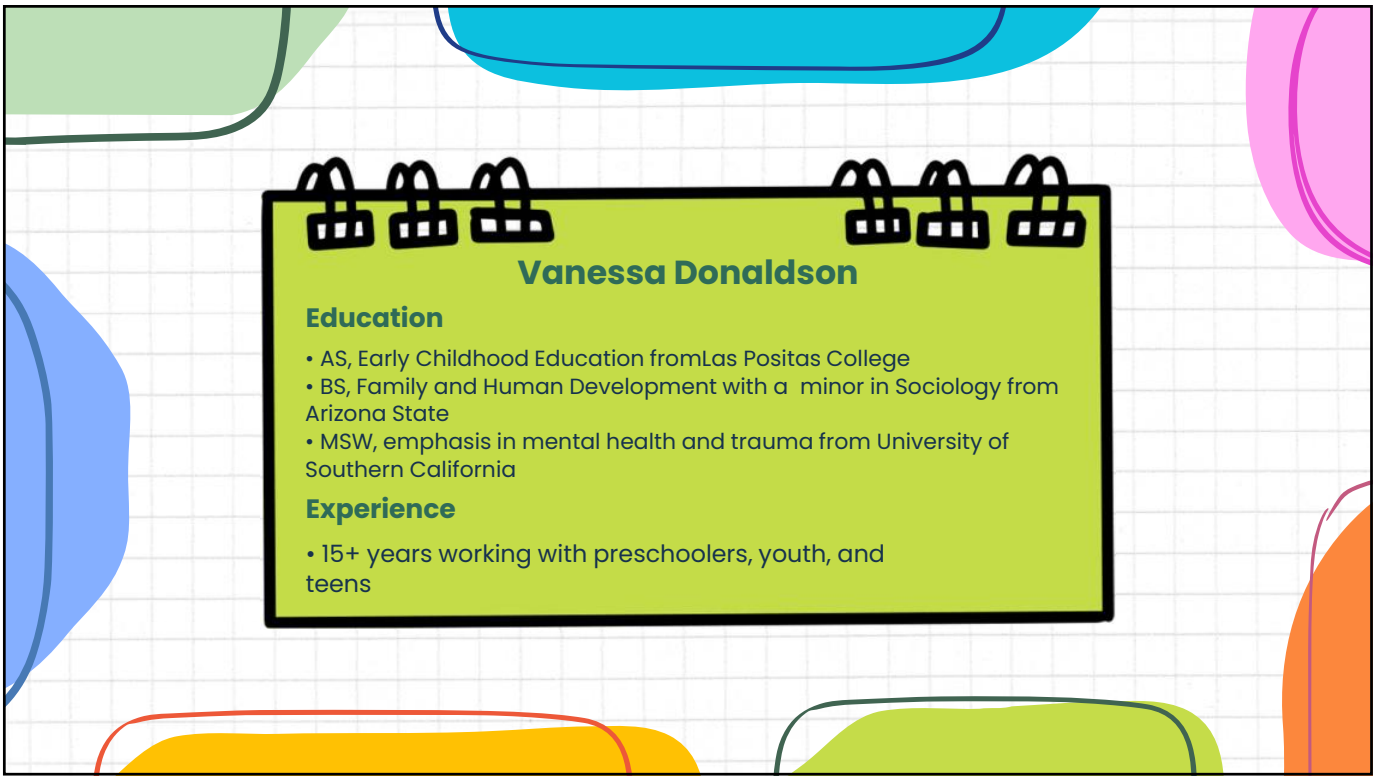
VANESSA DONALDSON

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ITEM 3.1
Update PPT


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

**RCE B**

- 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

**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

# Today’s discussion

01 Audit conclusion and required communications

02 Financial position and operating results

03 Notes, internal control, and compliance





**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## 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





**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## 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**





**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## 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 |



**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## New GASB standards

| Standard | Board-ready implication |
|---|---|
| **GASB 104**<br>**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**<br>**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. |

# 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

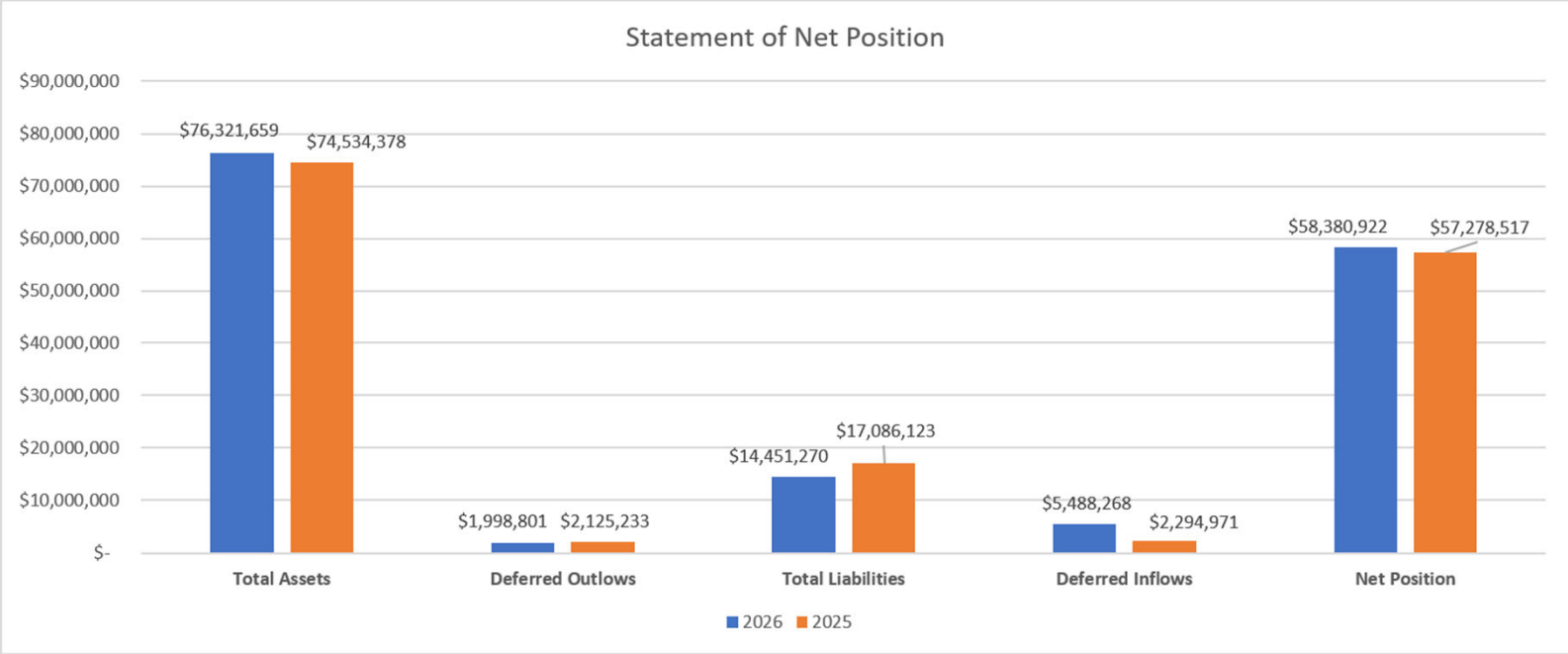


Governmental Fund Balance
$11.0M | + $1.1M

**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## Statement of net position

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





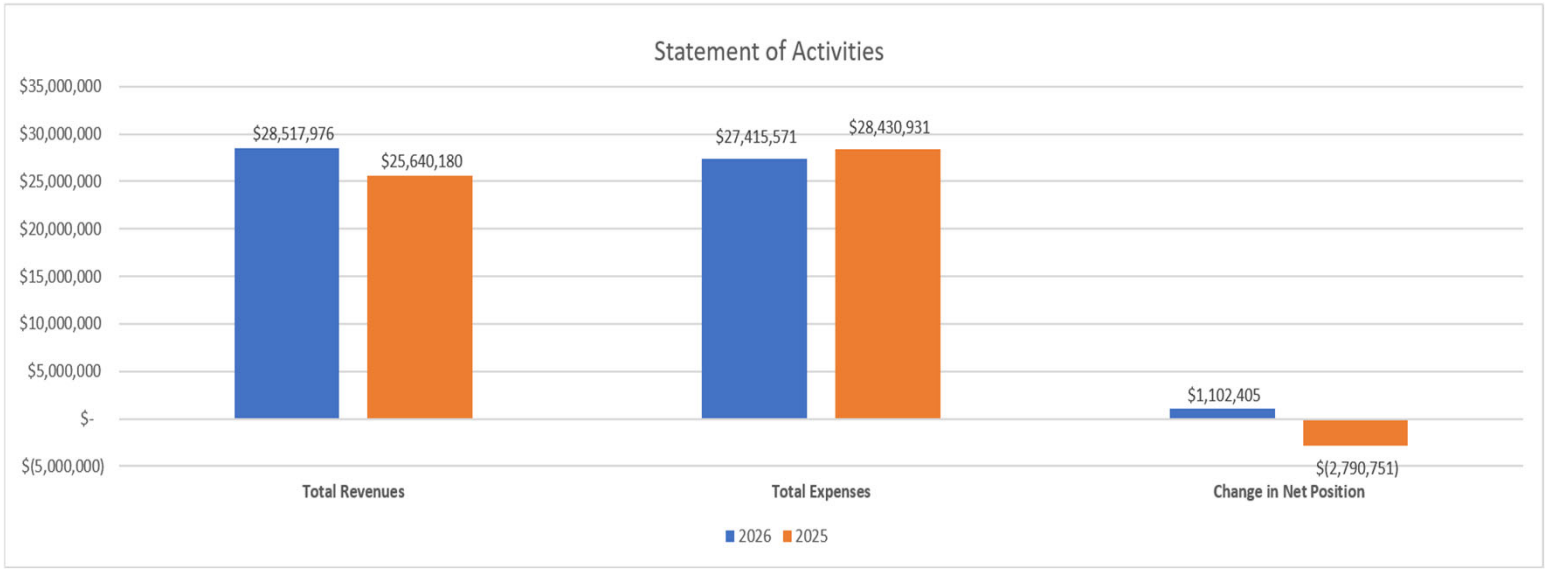

**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

# 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** |

## Statement of Activities

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



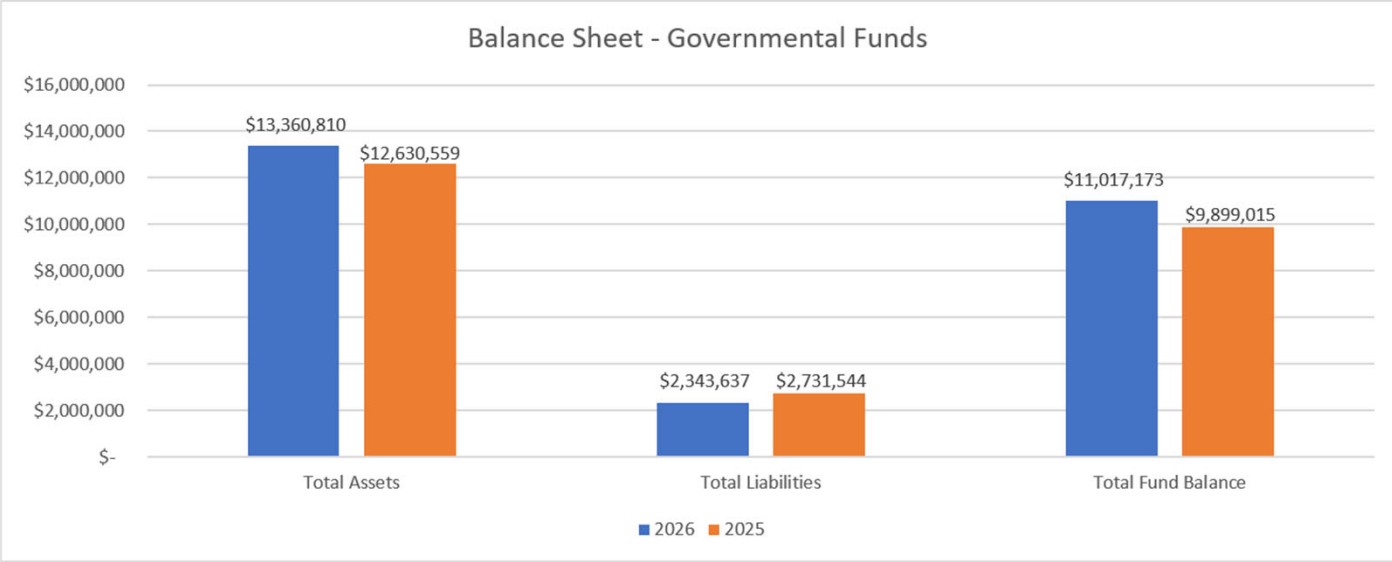



**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## 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** |

## Balance Sheet – Governmental Funds






**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## Balance Sheet – Governmental Funds

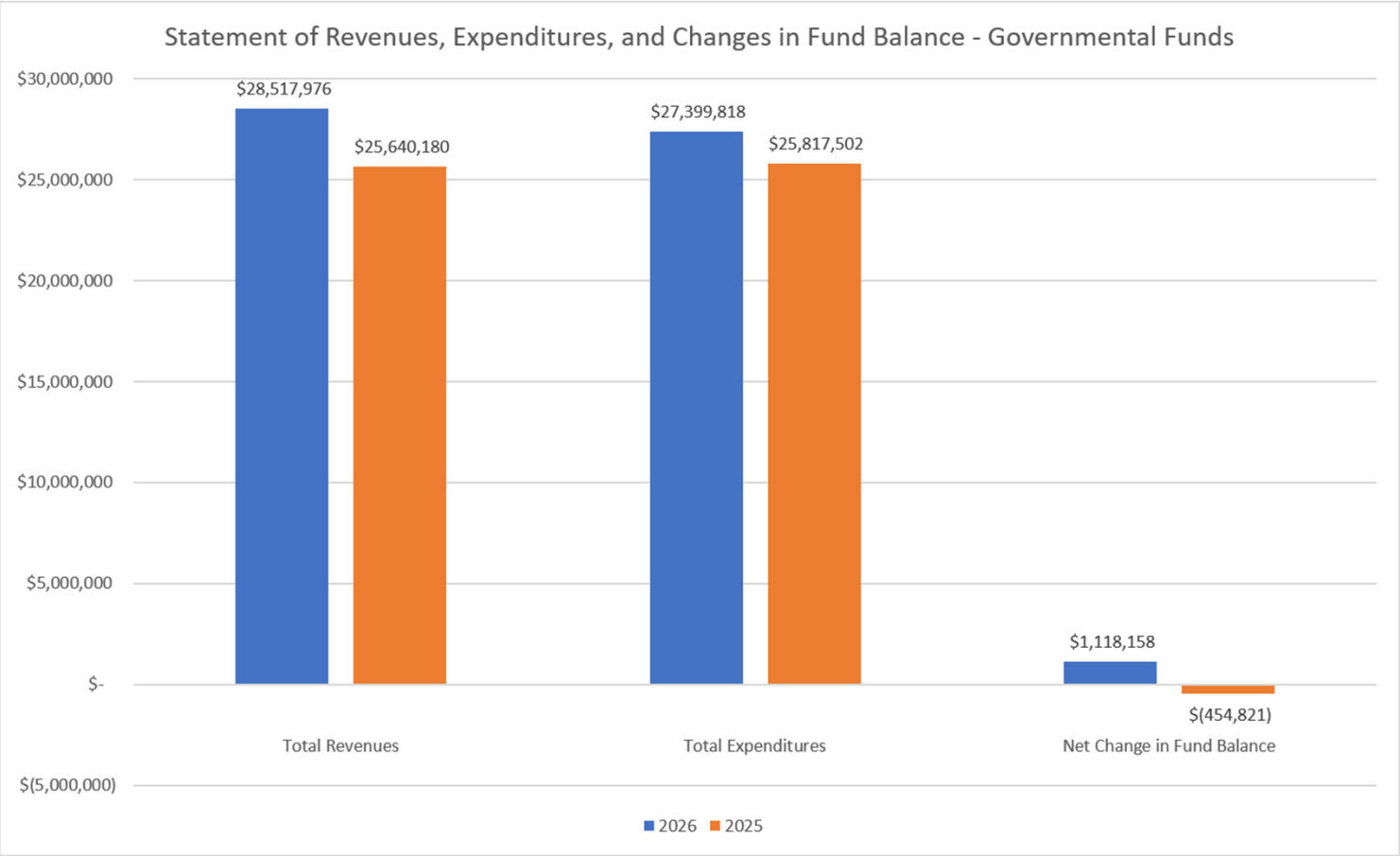
| | General Fund |
|---|---|
| **ASSETS** | |
| Cash and investments (Note 2) | |
| Available for operations | $ 747,744 |
| Cash Equivalent | 7,538,542 |
| Available for restricted programs | 3,741,443 |
| Accounts receivable | 1,333,081 |
| Total Assets | $ 13,360,810 |
| **LIABILITIES AND FUND BALANCES** | |
| **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 |



**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## Revenues, Expenditures and Changes in Fund Balance– Governmental Funds

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






**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

## 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 |



**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

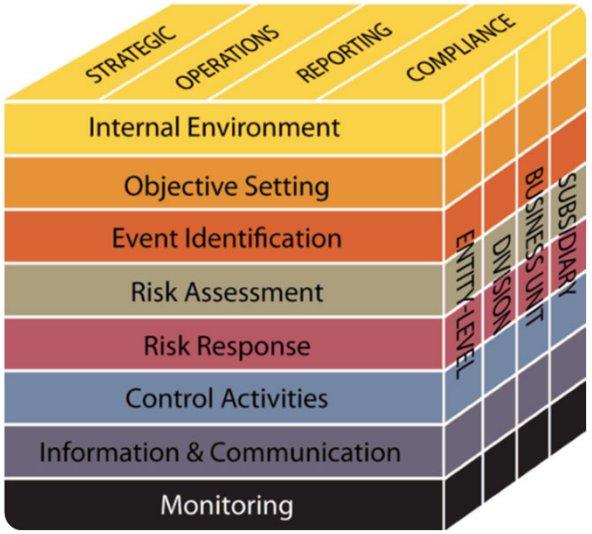
## Internal control and compliance

**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.**






**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**

**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
CERTIFIED PUBLIC ACCOUNTANTS



**SUPPLEMENTAL ITEM 5.2**
**October 28, 2026**