

James Marta & Company LLP
Certified Public Accountants

LIVERMORE AREA RECREATION AND PARK DISTRICT

Special Purpose Report

Appropriations Limit Calculation Fiscal Year 2021-22

SUBMITTED BY:

James Marta & Company LLP
Certified Public Accountants

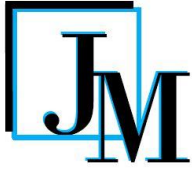
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James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

Report on Appropriations Limit Calculation

Board of Directors
Livermore Area Recreation and Park District
Livermore, California

We have performed the procedures enumerated below solely to assist the Livermore Area Recreation and Park District in the calculation of the appropriations limit for the Fiscal Year 2021-22 in order to meet the requirements of Section 1.5 of Article XIII B of the California Constitution. This engagement was conducted at the request of management of the Livermore Area Recreation and Park District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Results

1. We agreed the prior year appropriations limit of \$24,004,056 used in the accompanying worksheets to the Fiscal Year 2020-21 appropriations limit calculation.
2. We recalculated the population percentage change factor of 1.0037 used in the accompanying worksheets based on the Annual Percent Change in Population Minus Exclusions for Alameda County.
3. We recalculated the growth factor of 1.0589 used in the accompanying worksheets.
4. We recalculated the Fiscal Year 2020-21 appropriations limit of \$25,417,558 in the accompanying worksheets.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and the Board of Livermore Area Recreation and Park District and is not intended to be and should not be used by anyone other than the specified party.

James Marta & Company LLP

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Certified Public Accountants
Sacramento, California
June 24, 2021