

LIVERMORE AREA RECREATION AND PARK DISTRICT

FINANCE COMMITTEE

MINUTES

**Monday, September 22, 2025
11:00 a.m.**

Robert Livermore Community Center
4444 East Avenue, Livermore, CA 94550-5053
West Wing Conference Room

Committee Members Present: Chair James Boswell, Director Philip Pierpont

Committee Member Absent: None.

LARPD Staff Present: Mathew Fuzie, General Manager (GM)
Jill Kirk, Community Services Manager (CSM)
Julie Dreher, Finance Officer (FO)
Linda VanBuskrik, Executive Assistant
Rene Dalusong, Executive Assistant
Kendahl Hettick, Financial Analyst
Daniel Mason, Facilities and Parks Maintenance Supervisor (FPMS)

Others Present: None.

1. **Call to Order:** Chair Boswell called the meeting to order at 11:00 a.m.
2. **Public Comment:** Chair Boswell opened the public comment period. There were no speakers, and the public comment period was closed.
3. **Approval of the Minutes of the Finance Committee Meeting held on August 18, 2025:**
 - **Action:** The minutes of the Finance Committee meeting held on August 18, 2025, were approved as submitted.
4. **Update on Great Plains System Migration**

FO Dreher reported that Microsoft Business Central is now live and in use by staff. The team is customizing the system to better align with the District's needs, including developing instructional guides for key processes. Initial challenges with connecting Business Central to the District's budgeting tool, Vena, have been resolved, and the District now has a new Vena account manager. Overall, the rollout has gone smoothly, and progress remains strong.

 - **Action:** This was informational only; no Committee action was taken.
5. **Fiscal Year 2024-2025 Audit Status**

FO Dreher reported that the FY 2024–25 audit is on track. Auditors completed their work remotely during the week of September 8–12, supported by documentation provided in advance by the Finance Team. This eliminated the need for an onsite visit. The Finance team has fulfilled all audit requests and is now waiting for the draft report. Once received, staff will prepare the Management Discussion and Analysis (MD&A) and will tentatively present to the Finance Committee in October, followed by Board review at a November Board of Directors meeting.

➤ **Action:** This was informational only; no Committee action was taken.

6. Preliminary August 2025 Financials

FO Dreher provided the preliminary financial results for August (Supplemental Item 6) show the District performing close to budget expectations, with a minor negative variance of \$150,444 in net operating results (6% below target).

- **Total Revenues:** \$1.995 million, about \$19k (1%) above budget.
- **Salary & Benefits:** \$2.840 million, right on target.
- **Services & Supplies:** \$1.797 million, approximately 1% over budget, primarily due to timing variances in invoicing versus budget allocations.
- **Operating Capital:** In August, the District replaced the roofs at Trevarno (\$85k) and Sunset ESS (\$39k), both of which were necessary capital projects. The District also made the second of three payments toward a new tractor, resulting in \$11k of additional spend.

Despite this capital expenditure, operational revenues and expenses remain well controlled. The District will continue to adjust spending to accommodate these required investments.

➤ **Action:** This was a discussion only; no Committee action was taken.

7. Status of Investments / Reserve Accounts

FO Dreher provided an update on the current status of Investments and Reserves Accounts as of September 18, 2025. The detailed list was included in the Finance Committee agenda packet.

GM Fuzie noted that the Playground Replacement Program may need to tap into other funding resources, such as AB1600.

➤ **Action:** This was informational only; no Committee action was taken.

8. Financial Policies Update (Standing Item)

FO Dreher reported that the Procurement Policy update remains on hold until the District is fully operational and comfortable with the new accounting system, Microsoft Business Central. The District has also established an Amazon Business Prime membership through its benefit with the California Special Districts Association (CSDA), which will be incorporated into the updated Procurement Policy as an approved purchasing option.

One recently updated management policy was GASB 101, which is retroactive to July 1, 2024, and required for audit purposes.

9. Future Agenda Items / Matters Initiated / Announcements

- a) **Villalvazo v. Livermore Area Recreation and Park District:** GM Fuzie announced that a mediation date has been confirmed for January 26, 2026.
- b) **Certificate of Insurance Management Services:** GM Fuzie reported that the California Association for Park and Recreation Indemnity (CAPRI) discussed Evident's services, which assist organizations in collecting and verifying insurance certificates from vendors to reduce risk and ensure vendor insurance remains current and compliant.

10. Adjournment: The meeting was adjourned at 11:52 a.m.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of Aug, 2025

	FY23-24	FY24-25	FY25-26		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$12,535	\$18,529	\$0	\$38,919	(\$38,919)	(100%)
From Operations	773,261	888,016	934,814	892,951	41,863	5%
Total Revenue	\$785,796	\$906,545	\$934,814	\$931,870	\$2,945	0%
Salary and Benefits	1,164,084	1,814,124	1,872,546	1,868,434	(4,111)	(0%)
Services and Supplies	815,884	981,178	837,211	862,789	25,579	3%
Operating Capital	0	0	135,703	0	(135,703)	-
Sub-total, Expenses	\$1,979,968	\$2,795,302	\$2,845,459	\$2,731,223	(\$114,235)	(4%)
Net Operating Results	(\$1,194,172)	(\$1,888,757)	(\$1,910,644)	(\$1,799,353)	(\$111,291)	(6%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date Aug, 2025

	FY23-24	FY24-25	FY25-26		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$68,153	\$18,529	\$0	\$38,919	(\$38,919)	(100%)
From Operations	1,680,671	2,013,080	1,995,229	1,936,866	58,363	3%
Total Revenue	\$1,748,825	\$2,031,609	\$1,995,229	\$1,975,785	\$19,444	1%
Salary and Benefits	\$2,072,420	\$2,803,973	\$2,840,193	\$2,843,388	3,195	0%
Services and Supplies	\$1,655,098	\$1,954,138	\$1,796,707	\$1,771,210	(25,496)	(1%)
Operating Capital	\$0	\$0	\$147,587	\$0	(147,587)	-
Sub-total, Expenses	\$3,727,518	\$4,758,111	\$4,784,486	\$4,614,599	(\$169,887)	(4%)
Net Operating Results	(\$1,978,693)	(\$2,726,503)	(\$2,789,258)	(\$2,638,814)	(\$150,444)	(6%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results Year-to-Date Aug, 2025

	FY23-24	FY24-25	FY25-26		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Full Time Salaries	\$1,010,434	\$1,402,547	\$1,436,935	\$1,472,262	\$35,326	2%
Part Time Benefited Wages	\$138,092	\$127,432	\$128,386	\$149,129	\$20,743	14%
Casual Wages	\$419,851	\$572,219	\$555,045	\$480,872	(\$74,172)	(15%)
Board of Directors Stipends	\$4,900	\$4,900	\$5,000	\$6,000	\$1,000	17%
Retirement	\$92,979	\$116,149	\$116,813	\$130,342	\$13,529	10%
Employee Group Insurance	\$252,863	\$379,530	\$394,087	\$419,537	\$25,450	6%
Workers Compensation	\$65,957	\$79,936	\$80,366	\$67,949	(\$12,417)	(18%)
Medicare/FICA	\$87,344	\$121,259	\$123,560	\$117,297	(\$6,263)	(5%)
Total Salaries and Benefits	\$2,072,420	\$2,803,973	\$2,840,193	\$2,843,388	\$3,195	0%
<i>% of total</i>	<i>56%</i>	<i>59%</i>	<i>59%</i>	<i>62%</i>		
Services and Supplies						
Agricultural	\$10,227	\$6,903	\$8,461	\$8,800	\$339	4%
Uniforms	\$7,446	\$7,581	\$3,848	\$6,260	\$2,412	39%
Household Supplies	\$11,263	\$19,637	\$15,257	\$16,650	\$1,393	8%
Food	\$16,356	\$18,712	\$18,929	\$20,200	\$1,271	6%
Office Supplies	\$6,844	\$5,005	\$4,324	\$5,180	\$856	17%
Medical Expense	\$1,671	\$4,019	\$1,410	\$1,980	\$570	29%
Tools & Instruments	\$6,880	\$9,167	\$8,641	\$3,570	(\$5,071)	(142%)
Non-Capital Equipment	\$14,118	\$29,547	\$7,515	\$4,400	(\$3,115)	(71%)
Maint. - Structures/Grounds	\$226,902	\$260,837	\$206,115	\$149,154	(\$56,961)	(38%)
Maintenance of Equipment	\$48,357	\$93,714	\$80,033	\$98,680	\$18,647	19%
Utilities - Water/Sewer	\$522,483	\$577,526	\$595,303	\$607,278	\$11,975	2%
Utilities - Gas/Electric/Other	\$95,197	\$90,816	\$82,899	\$96,650	\$13,751	14%
Communications	\$24,679	\$32,136	\$32,146	\$31,120	(\$1,026)	(3%)
Memberships	\$7,434	\$9,216	\$5,619	\$6,274	\$655	10%
Transportation & Travel	\$6,642	\$3,406	\$5,298	\$8,900	\$3,602	40%
Training & Conferences	\$7,644	\$12,464	\$4,028	\$6,200	\$2,172	35%
Publications & Legal Notices	\$0	\$337	\$250	\$100	(\$150)	(150%)
Legal Services	\$18,643	\$48,443	\$13,975	\$30,000	\$16,025	53%
Program Services/Supplies	\$21,193	\$25,217	\$20,452	\$44,770	\$24,318	54%
Professional Services	\$162,095	\$125,423	\$112,869	\$93,357	(\$19,512)	(21%)
Licensing	\$538	\$2,430	\$413	\$400	(\$13)	(3%)
Field Trips & Events	\$12,605	\$19,382	\$25,134	\$23,550	(\$1,584)	(7%)
Instructors & Sports Officials	\$143,699	\$194,594	\$184,371	\$162,400	(\$21,971)	(14%)
Insurance	\$131,630	\$150,340	\$149,224	\$158,945	\$9,721	6%
Rent & Lease - Equipment	\$10,579	\$19,246	\$18,768	\$14,076	(\$4,692)	(33%)
Rent & Lease - Structures	\$25,381	\$28,108	\$31,715	\$28,112	(\$3,603)	(13%)
Rent & Lease - Vehicle	\$25,227	\$67,219	\$65,602	\$52,292	(\$13,309)	(25%)
Miscellaneous Expense	\$17	\$252	\$135	\$0	(\$135)	-
Credit Card Fees and Finance Charges	\$14,554	\$17,751	\$19,505	\$17,500	(\$2,005)	(11%)
Recreation Software Transaction Fees	\$6,366	\$7,135	\$7,572	\$7,200	(\$372)	(5%)
Pension Debt Service Interest	\$42,155	\$41,306	\$40,622	\$40,940	\$318	1%
P G & E debt service	\$26,272	\$26,272	\$26,272	\$26,272	\$0	0%
Total Services and Supplies	\$1,655,098	\$1,954,138	\$1,796,707	\$1,771,210	(\$25,496)	(1%)
Operating Capital	0	0	147,587	0	(147,587)	-
Total Operating Expenses	\$3,727,518	\$4,758,111	\$4,784,486	\$4,614,599	(\$169,887)	(4%)

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