



Livermore Area
Recreation and Park District
An independent special district

Board of Directors

Maryalice Faltings
Director

David Furst
Director

Jan Palajac
Chair

Philip Pierpont
Vice Chair

James Boswell
Director

Welcome to the Board of Directors' Meeting

You are welcome to attend all Board of Directors' meetings. Your interest in the conduct of public business is appreciated. Any citizen desiring to speak on any item not on the agenda may do so under Item 2 "Public Comment" when the Chair requests comments from the audience.

If you wish to speak on an item listed on the agenda, please wait until the item is up for discussion, the opening staff or committee presentation has been made, and the Board has concluded its initial discussion. Then, upon receiving recognition from the Chair, please state your name, and tell whether you are speaking as an individual or for an organization. Each speaker is limited to three minutes.

Materials related to an item on this Agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District office, 4444 East Avenue, Livermore, during normal business hours.

Pursuant to Title II of the Americans with Disabilities Act and section 504 of the Rehabilitation Act of 1973, LARPD does not discriminate on the basis of race, color, religion, national origin, ancestry, sex, disability, age or sexual orientation in the provision of any services, programs or activities. To arrange an accommodation in order to participate in this public meeting, please call (925) 373-5725 or e-mail Lvanbuskirk@larpd.org by noon on the day before the meeting.

AGENDA REGULAR MEETING

WEDNESDAY, DECEMBER 9, 2020, 2:00 P.M.

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom's Executive Orders, the Livermore Area Recreation and Park District Board of Directors and staff will be participating in this meeting via teleconference. In the interest of maintaining appropriate social distancing, members of the public may participate in the meeting electronically, and shall have the right to observe and offer public comment at the appropriate time during this Board meeting.

We have also provided a call in number, as identified on this Agenda, and encourage you to attend by telephone.

PARTICIPATION:

Please click the link below to join the webinar:

<https://zoom.us/j/91338863345>

Webinar ID: 913 3886 3345

Or Telephone: Dial 1 669 900 9128

1. CALL TO ORDER – ROLL CALL – PLEDGE OF ALLEGIANCE

2. PUBLIC COMMENT

During this comment period, any person is invited to speak on any topic that is not listed on this agenda. Action may not be taken on any matter raised during this public comment period until the matter is specifically listed on a future agenda. Those who wish to comment on an item that has been listed on this agenda may comment when that item has been opened for consideration by the Board and before any action is taken.

3. OATH OF OFFICE FOR DIRECTORS OF THE BOARD

General Manager will administer the Oath of Office to Directors of the Board.

4. CONSENT ITEMS (Motion)

4.1 Approval of the Minutes of the Regular Board Meeting of November 18, 2020

4.2 General Manager's Monthly Update to the Board – December 2020

5. DISCUSSION AND ACTION ITEMS

5.1 DISTRICT AUDIT FOR FISCAL YEAR 2019-2020

The District audit for Fiscal Year 2019-2020 has been completed. The Board will conduct a review of the Audit Report and consider acceptance. (Motion)

5.2 DISTRICT NOTICE 0001 – PERSONNEL RULES AND REGULATIONS - HOLIDAY PAY

The Board will review and consider approving District Notice 0001, Personnel Rules and Regulations – Holiday Pay. (Resolution)

Resolution No. _____, approving District Notice 0001, Personnel Rules and Regulations – Holiday Pay.

5.3 DISTRICT NOTICE 0007 – ELIMINATION OF ADMINISTRATIVE LEAVE FOR EXEMPT EMPLOYEES

The Board will review and consider approving District Notice 0007, Elimination of Administrative Leave for Exempt Employees. (Resolution)

Resolution No. _____, approving District Notice 0007, Elimination of Administrative Leave for Exempt Employees.

5.4 BOARD MEETING SCHEDULE FOR 2021

The Board will set the time and place for Board meetings and adopt a Meeting Schedule for 2021. (Motion)

5.5 ANNUAL BOARD POLICY MANUAL REVIEW

The Board will discuss whether it wishes to make any revisions to the Board Policy Manual. (Discussion and Direction)

5.6 ELECTION OF BOARD OFFICERS FOR 2021

The Board will elect a Chair and Vice Chair of the Board of Directors for calendar year 2021. (Motion)

6. **INFORMATIONAL ITEMS (No Action Required)**

6.1 **GENERAL FINANCIAL UPDATE**

This is a standing item while the District operates under an emergency declaration. The General Manager and Administrative Services Manager will provide a financial update on current financial matters.

6.2 **COVID-19 PROGRAM UPDATES**

The General Manager and Staff will report on programs in their respective departments.

7. **COMMITTEE REPORTS**

8. **MATTERS INITIATED/ANNOUNCEMENTS BY THE DIRECTORS**

9. **MATTERS INITIATED/ANNOUNCEMENTS BY THE GENERAL MANAGER**

10. **ADJOURNMENT**

Certificate of Election and Oath of Office

STATE OF CALIFORNIA,

} SS.

COUNTY OF ALAMEDA

I, **Tim Dupuis** Registrar of Voters in and for the COUNTY OF ALAMEDA in the State of California, do hereby certify, that at a General Election held in and for said County on November 3, 2020, Jan Palajac was elected to the office of Livermore Area Recreation & Park District Director as appears by the official returns of said election, and the statement of votes cast now on file.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 1st day of December, 2020.



[Signature]
Registrar of Voters

STATE OF CALIFORNIA

} SS.

COUNTY OF ALAMEDA

I, Jan Palajac, solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Subscribed and sworn to before me, this _____ day of _____, _____.

Certificate of Election and Oath of Office


STATE OF CALIFORNIA,

} SS.

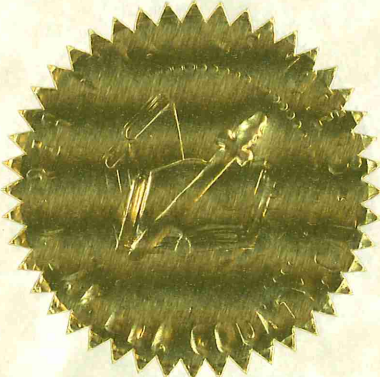
COUNTY OF ALAMEDA

I, **Tim Dupuis** Registrar of Voters in and for the COUNTY OF ALAMEDA in the State of California, do hereby certify, that at a General Election held in and for said County on November 3, 2020, James E. Boswell was elected to the office of Livermore Area Recreation & Park District Director as appears by the official returns of said election, and the statement of votes cast now on file.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 1st day of December, 2020.



Registrar of Voters



STATE OF CALIFORNIA

} SS.

COUNTY OF ALAMEDA

I, James E. Boswell, solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Subscribed and sworn to before me, this _____ day of _____, _____.



Livermore Area
Recreation and Park District
An independent special district

**LIVERMORE AREA RECREATION AND PARK DISTRICT
REGULAR MEETING of the BOARD OF DIRECTORS**

DRAFT MINUTES

WEDNESDAY, NOVEMBER 18, 2020

2:00 P.M.

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom's Executive Orders, members of the Livermore Area Recreation and Park District Board of Directors and staff participated in this meeting via teleconference. In the interest of maintaining appropriate social distancing, members of the public also participated in this meeting electronically.

DIRECTORS PRESENT: Directors Faltings, Furst, Pierpont, Wilson and Chair Palajac

DIRECTORS ABSENT: None

STAFF MEMBERS PRESENT: Mat Fuzie, Alexandra Ikeda, Fred Haldeman, Jeffrey Schneider, Jill Kirk, David Weisgerber, Jessie Masingale, Joseph Benjamin, Julie Dreher, Lesley Shaw, Linda VanBuskirk, Lynn Loucks, Megan Shannon, Michelle Newbould, Nancy Blair, Natalie Kaaiawahia, Robert Sanchez, Tracy Castro, Rod Attebery

OTHERS PRESENT: Stacey Swanson

1. CALL TO ORDER – ROLL CALL – PLEDGE OF ALLEGIANCE:

Chair Palajac called the meeting to order at 2:00 p.m. All Directors were present, via Zoom. Chair Palajac led the Pledge of Allegiance.

2. PUBLIC COMMENT: There were no public comments.

3. CONSENT ITEMS: (Motion)

- 3.1** Approval of the Minutes of the Regular Board Meeting of October 28, 2020
- 3.2** General Manager's Monthly Update to the Board – November 2020
- 3.3** Resolution No. 2703, approving amendments to the District's Conflict of Interest Code

Item 3.2: General Manager's Monthly Update to the Board of Directors – November 2020

Director Faltings asked for clarification on the last page of the update regarding “A voting ballot box provided by the County of Alameda was installed at Summit Park.” She asked if this is standard procedure to put a ballot box outside in a park. Parks and Facilities Manager Fred Haldeman stated that the District was asked to place the ballot box in that location by the County of Alameda Registrar of Voters Office. It is a weather-proof locked box.

Item 3.3: Resolution No. 2703 approving amendments to the District’s Conflict of Interest Code

Director Furst asked if staff could provide a brief report on the changes made to the District’s Conflict of Interest Code. General Manager Mat Fuzie and District Counsel Rod Attebery reviewed the staff report provided and reported that only minor changes were necessary to the list of Section II. Designated Positions to reflect positions which have been added, deleted or had title changes since the last review.

Moved by Director Faltings, seconded by Director Pierpont, approved the Consent Agenda Items, by the following roll call vote:

AYES: Directors Furst, Wilson, Faltings, Pierpont and Chair Palajac
NOES: None
ABSTENTIONS: None
ABSENT: None

4. DISCUSSION AND ACTION ITEMS

4.1 GENERAL FINANCIAL UPDATE

Chair Palajac stated that this will be a standing item on the agenda while the District operates under an emergency declaration. General Manager Fuzie advised that if there are any issues that may arise between board meetings, the Board will have the ability to discuss and act upon them promptly. He reported that at this time there are no action items. Staff has been monitoring the District’s financial situation daily, and GM Fuzie further reported that the District is financially solid and will be able to maintain the current service level. The District Audit will be completed this week and no negative findings are anticipated.

Board members expressed concern over how the most recent update from the Alameda County Health Officer and the State may affect various programs offered and how this may financially impact programs that are bringing in revenue.

Chair Palajac opened public comment. No public comments were received. Public comment was closed.

GM Fuzie announced that the most recent backslide back into the purple tier is not affecting any of LARPD’s programs. The only programs that may be affected are indoor fitness, which LARPD does not currently offer. All other programs continue to move forward and parks are not being closed.

No Board action was taken.

4.2 DECEMBER PRELIMINARY AGENDA ITEMS

Chair Palajac stated that the Board would review a list of items that typically occur during its December meeting to put all members on notice as to what is coming up at the next board meeting, and also to discuss if there is anything else that may need to be taken care of.

- a) District Audit for Fiscal Year 2019-2020
- b) District Notice 0001 – Personnel Rules and Regulations – Holiday Pay
- c) District Notice 0007 – Personnel Rules and Regulations – Administrative Leave
- d) Annual Board Policy Manual Review
- e) Board Meeting Schedule for 2021
- f) Election of Board Officers for 2021

GM Fuzie added that these items are listed to allow the Board members to begin thinking about what will be discussed at its December annual organization meeting that the Board must be actively involved in. The most notable will be the Annual Board Policy Manual Review where a policy may be added for Term of Office. Any other changes the Board deems appropriate will be discussed at this time. A discussion on the Flag Policy will also be coming to a future board meeting.

Board member questions/comments included: When will the Board members complete the 2021 Committee Assignment Request form? [*The 2021 Chair of the Board of Directors will announce committee assignments at the first Board meeting in January 2020 (pursuant to Board Policy 4060, ¶ 6). The request form will be distributed to Board members after the December board meeting with instructions to return the completed form to the newly elected Board Chair for consideration of committee preferences and to determine committee assignments to be announced in January.*]

Chair Palajac opened public comment. No public comments were received. Public comment was closed.

No Board action was taken.

4.3 RESOLUTION OF COMENDATION FOR BOARD MEMBER BETH WILSON

Chair Palajac presented a Resolution of Commendation to Board Member Beth Wilson, on the occasion of completion of her board term. The Board thanked Director Wilson for serving with great distinction during her 13-year tenure on the LARPD Board.

Director Wilson expressed her appreciation to the Board for their good wishes and thoughts. She said it has been an honor and a pleasure to serve on the Board.

Moved by Director Faltings, seconded by Director Furst, adopted Resolution No. 2704, commending Board Member Beth Wilson for her years of service on the LARPD Board, by the following roll call vote:

AYES: *Faltings, Furst, Pierpont, Wilson, and Chair Palajac*
NOES: *None*
ABSTENTIONS: *None*

ABSENT: *None*

5. INFORMATIONAL ITEMS (No Action Required)

5.1 PROGRAM UPDATES

GM Fuzie stated that concern over the increase in COVID-19 cases affecting California and the nation may generate some Health Orders that could change the way LARPD is able to do business, so Staff has been carefully monitoring the situation. He reported that every two weeks all the Parks and Recreation Directors from the area meet with one or more of the Health Officers to discuss different aspects of their programs and concerns. It was very difficult for Park Districts to close everything during the beginning of 2020 and then slowly reopen things back up. Much has been learned since then about social distancing and the importance of wearing a mask. He further reported that, for now, the Health Order has not affected any of the things that LARPD has been able to reopen or any of the programs that it has been able to reinstitute.

Board member questions/comments included: Use of indoor gym for indoor youth camps. Has this been affected? [*GM Fuzie responded that as long as we are still managing in cohorts of 14 or less, we are still able to operate.*] Has LARPD been able to move its outdoor fitness classes to back inside? [*GM Fuzie responded that participants have been happy having exercise classes outside. If that changes, we will talk with the Health Officers to see if we may appropriately social distance within an indoor location.*] Has there been any change in the status of our playgrounds? [*GM Fuzie responded that there has been no change in the status of playgrounds. It appears that the best way to manage this is to advise the public that these are high-touch items and patrons should take it upon their own best discretion as to whether or not to use the playgrounds.*] Suggested that once it begins to rain, easy-ups may become an issue if all participants cannot fit underneath for exercise classes. [*The District is looking into AB1600 funds as they may pertain to the creation of open-air pavilions within our parks to allow that type of exercise within light rain settings.*] How have swimming lessons been affected by the new Health Order? [*We have not received any word that these have been affected. We are still within the cohort of 14 students. LARPD continues to follow all protocols.*] How is the history program at Ravenswood coming along under the current Health Order? [*GM Fuzie responded that the Ravenswood Progress League has been working with the LARPD Foundation on this program.*]

Chair Palajac opened public comment. No public comments were received. Public comment was closed.

6. COMMITTEE REPORTS

- a) Director Pierpont reported his attendance at the November 10, 2020 Personnel Committee meeting.
- b) Director Pierpont reported his attendance at the November 18, 2020 ACSDA (Alameda County chapter of the California Special Districts Association) meeting, hosted by the Dublin San Ramon Services District.
- c) Director Wilson reported her attendance at the November 4, 2020 Livermore Cultural Arts Council meeting.
 - The “Jump stART the ARTS” campaign on the LCAC website will provide a media kit available to all various member groups within LCAC, and have

requested that LARPD provide a photo of kids jumping and holding LARPD signs. If available, Director Wilson will get back to LCAC so that LARPD may participate.

- d) Director Furst reported his attendance at the November 4, 2020 Livermore Chamber of Commerce Business Alliance meeting. He also attended a second meeting of the Business Alliance on November 6, 2020.
- e) Director Furst reported his attendance at the November 5, 2020 Facilities Committee meeting.
- f) Director Furst reported his attendance, along with Director Pierpont, at the November 18, 2020 ACSDA meeting.
- g) Chair Palajac reported her attendance, along with Director Furst, at the November 5, 2020 Facilities Committee meeting.
- h) Chair Palajac reported her attendance at the November 17, 2020 Livermore Downtown, Inc. meeting.

7. MATTERS INITIATED/ANNOUNCEMENTS BY THE DIRECTORS

None.

8. MATTERS INITIATED/ANNOUNCEMENTS BY THE GENERAL MANAGER

GM Fuzie made the following announcements:

- a) The Livermore Valley Unified School District, Las Positas College, the City of Livermore and LARPD are working together on an entry for the All-America City Award for 2021. The deadline to apply is December 1, 2020. The All-America City Award recognizes communities that leverage civic engagement, collaboration, inclusiveness and innovation to successfully address local issues. More information will be presented to the Board during future meetings.
- b) Administrative Services Manager Jeffrey Schneider reported on the upcoming District Audit and the extension to the Master Lease with the City of Livermore regarding the Solar Agreement along with the Sublease.
- c) Thanks again to Beth Wilson for being such a great Director. Many of LARPD's initiatives originated from her suggestions.

9. ADJOURNMENT: The meeting was adjourned at 3:00 p.m.

APPROVED,

Jan Palajac
Chair, Board of Directors

ATTEST:

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



**GENERAL MANAGER'S MONTHLY UPDATE
TO THE BOARD OF DIRECTORS ON ISSUES AND PROJECTS
DECEMBER 2020**

TO: BOARD OF DIRECTORS

FROM: MATHEW FUZIE, GENERAL MANAGER

Information contained in this report is intended to help keep the Board of Directors informed on current projects and study issues. Reported below is the most current and available information. Since work on these items is ongoing, the information is subject to rapid change. If a project or issue has not changed from the previous month's report, the information provided may be the same as was previously reported. Please note that some projects are not directed or managed by LARPD, but they are included below as informational only. More information and updates on the projects are posted on the District's website at <https://www.larpd.org/departments/cip>

GENERAL SUMMATION: As I write this summation, the numbers of COVID-19 cases per one hundred thousand inhabitants is 19.27, up from 2.49 three weeks ago. While the County has not taken away any activities that we currently have in place, we should consider that future Health Orders will limit activities and gatherings more severely. We are still projecting a balanced budget through the fiscal year and it looks like our worst case scenario planning has been the correct path. While there are positive signs of a vaccine approved for distribution in the near future, the doses do not equal demand at this time so there will be a systematic role out based on priority. From all indications in the United States, there will be widespread availability toward the second half of 2021. With the Board's guidance and approval, we are confident we will be able to weather this event as it seems to be forecasting. This has been a very difficult year. Since this is December and I am certain people will ask, we are foregoing any employee holiday events this year in light of the budget cut decisions we had to make that resulted in fewer staff. Our new Board Member James Boswell will take his seat in December. We are still working out the transition details and oath of office. Welcome Director Boswell! We expect to see new District Notices for Holiday Policy revisions as well as the elimination of Administrative Leave for Exempt employees.

BOARD OF DIRECTORS:

Matters Initiated:

November 18, 2020 Board Meeting – None.

Board Members attended one board meeting, three committee meetings, one LARPD Foundation meeting, and three community outreach/liason meetings in November. The Board Chair attended weekly meetings with the GM and core staff on the District's response to COVID-19 matters.

Board actions for the month included:

- Resolution 2703 – Approved Amendments to the District's Conflict of Interest Code
- Resolution 2704 - Commended Beth Wilson for Distinguished Service to the Livermore Area Recreation and Park District

**ADMINISTRATIVE SERVICES - FINANCE/HUMAN RESOURCES/INFORMATION
TECHNOLOGY:**

Finance:

1. Annual Audit FY19-20: the Internal Auditor's report was presented to the Finance Committee on November 23rd. The "unqualified" audit will now be presented to the Board of Directors on December 9th, and the Finance Committee will recommend its acceptance. A successful process thanks to the efforts of the Finance Officer and her Accounting team.
2. October 2020 Financial results: For the four months ended October 31st, the District's Net Operating Contribution (Revenues less operating expenses) was \$476k better than Forecast and \$303k better than the Approved Budget, driven primarily by better than expected Property Taxes (via adjustments to property values) and lower than projected Salary and Benefit Expenses (leave credit usage did not reach projected levels).
3. Progress has been made in identifying and assessing consultants who can help the District to assess how to address the growing pension UAAL (unfunded accrued actuarial liability), which may result in the issuance of pension obligation bonds.
4. Procurement: Staff has completed a series of modest but impactful purchasing initiatives and will now focus on drafting updates to procurement policies: mobile communications devices, Cal Cards, and a general procurement policy.

Human Resources:

1. The HR staff's focus in November has been on administering the District's Benefits Open Enrollment, which will extend from November 30th to December 11th. No changes are in place for our offerings, and only modest increases in employee contributions (none for employee only participants) are outlined.
2. HR issued a statement for all employees related to travel outside of the state; a 14-day quarantine is now in effect, for which FFCRA sick leave is available if an employee cannot complete their work remotely.
3. Staff has generated two District Notices (DN) that will update the District's administrative leave and holiday policies. These DNs will be reviewed with the Personnel Commission and Personnel Committee on December 1st and 2nd, respectively, and then will go to the Board of Directors for its approval on December 9th.

Information Technology:

1. Staff is analyzing an upgrade to Office 365, which is important for reasons of security and functionality and which will take us one more step into a cloud-based infrastructure.

AGREEMENTS AND SPECIAL PROJECTS:

CAPITAL PROJECTS:

1. The District's Solar project at the RLCC will be delayed another month, as the contractor has requested some modest adjustments, with which Staff agree, to the duration of the sub-lease, which will similarly impact on our Master Lease for the RLCC, and to the Power Purchasing Agreement (PPA). The terms of the PPA will only be revised to update

language related to the Commercial Operation Date (COD) of the project: because the agreement was signed so long ago, we need to extend LARPD's right to terminate in the event the project's required COD is not met. (Currently set at 6 months from the effective date of 12/2/19). The City is aware of this and has pulled our project from the Council's November 9th meeting.

2. The Michell School project to replace portable buildings for the Extended Student Services program in conjunction with Livermore Valley Unified School District continues. Following conversations between GM Fuzie and the City's Administrative Services Director, this project is confirmed to be eligible for AB1600 funding, which will amount to \$1.375 million over the life of the project, of which ~\$675k will be spent during the current fiscal year.
3. The District's CIP strategy is evolving in response to the COVID-19 pandemic, and plans are forming to consider initiatives that are focused on outdoor activities that involve spending levels that are modest in comparison to recent activity, while immediately impactful to the LARPD community.

COMMUNITY SERVICES:

Youth Services: ESS is doing a wonderful job working with the students in their programs with distance learning. The challenges that were overwhelming in the beginning of distance learning have calmed down and everything seems to make sense. Students visit multiple platforms throughout the day, at various times, and they are very suave navigating to their destinations.

Staff and students are thankful for Thanksgiving break – three days without school and two days off. Staff has enjoyed planning theme days, outdoor games, art and Super Hero jeopardy games. The kids are very smart when it comes to Super Heroes and Villains!!!

Parents have been great to work with and are respecting the travel and quarantine recommendations suggested by the state and county.

Preschool is getting ready to reopen. We are developing protocols, filling out hiring requisitions and job posting paperwork, and creating welcome back information for families. We plan on beginning on January 19, 2020 with three, perhaps four, Preschool/Pre K programs, three days per week, with a limit of twelve students. Looking forward to having our little ones back.

Senior Services / Community Outreach:

Senior Services: Staff has leaned on our mission to prioritize socialization, recreation, and service for seniors during this prolonged time of isolation. Staff has offered socials both virtually on Zoom (11/17) and outdoors with the Rock Painting Social held on 11/23 at Ravenswood Historic Site as a follow up to our [Flower Arranging Social](#) held in October. LARPD Tai Chi classes taught by Barbara Reynolds also hosted an informal outdoor fall get-together outside of their weekly classes. We've also partnered with the California Telephone Access Program to offer two virtual sessions of "How to Use Your Smart Like A Pro" where students learned tips and tricks to help with their iPhones. Additionally, with the weather cooling down, we've adjusted several of our outdoor fitness start times to accommodate the class during a warmer part of the day.

Community Outreach/LARPD Foundation: The LARPD Foundation partnered with LARPD, Superfly Wheels Bicycle Shop and the community to raise money for a [new bike repair station](#) installed at Sunken Gardens Skate Park along the bike path. The station is free-to-use with an

industrial-strength pump and all the tools needed for quick fixes. The Foundation also added a [video tutorial on how to support their efforts through Amazon Smile](#) this holiday season to larpd.org/larpd-foundation and the LARPD YouTube channel. LARPD staff has continued to support our local nonprofit service providers during the COVID-19 response including Tri-Valley Haven Mobile Food Pantry, Open Heart Kitchen, and Safe Parking Program along with referrals to Senior Support of the Tri-Valley and Spectrum Meals on Wheels. This month's statistics from the open heart kitchen meal program and safe parking program were unavailable from our partners at the monthly report submission deadline.

- Mobile Food Pantry Nov Deliveries: 140 bags of groceries
- Open Heart Kitchen October Senior Meals Served at RLCC: 1838
- Open Heart Kitchen October Hot Meals Served at RLCC: #'s unavailable at deadline
- Safe Parking Program September Vehicle/Occupancy Count: #'s unavailable at deadline

Volunteers: Interest in volunteering has been growing as the holiday season approaches, particularly among students still distance learning. Dozens of community members have volunteered to [create bookmarks](#) for the Curbside Senior Lending Library and 48 people signed up to create holiday cards for distribution through the senior lunch and hot meal programs at RLCC along with the Tri-Valley Haven mobile food pantry for senior living facilities. The Neighborhood Park Ambassador Program completed its first year of the program in August of 2020. We've compiled the data into a 1-page annual report infographic (attached). We're hoping to expand the program in 2021.

Open Space: After almost 20 years of amazing service as a Park Ranger, Amy Wolitzer has decided to leave the district. Her presence will be missed dearly by staff and the public alike. We wish her all the best in her new ventures and hope to see her soon.

The second session of Sycamore Science Camp completed this month. Though it is a very busy day, it has become a favorite of staff. New staff has taken from watching the first session to leading groups in the second session. The children in all of our groups visibly love Science Camp and look forward to Wednesdays.

We have continued split-rail work throughout the park. This will help keep patrons from stomping delicate vegetation near trails. Hopefully this will result in a breathtaking flower season that everyone can enjoy this spring.

We have diligently been preparing for winter. Staff built retaining walls around windows of the old ranger office and the cross house. Staff also cleared out culverts around Sycamore Grove and Holdener Park to allow proper drainage come the wet season. All of these steps were taken to minimize damage that buildings can incur during the winter months.

A Plinko Game was designed by staff as a fun way for kids to donate to the park. It will be at home in the new office but is light enough to be taken by Rangers to programs out in the field.

We have begun working with EBRPD to figure out a place to install a gate at the Arroyo/Del Valle turnaround. This will allow us to seal the last gate less entry point into the park. We are tentatively projecting an early December install time.

RECREATION:

We continue to adapt and pivot as the County moved us from the Orange Tier to the Purple Tier this month. Our current programming is compliant with the updated restrictions to ensure the health and safety of our staff, program participants, and the community. This month we offered a

variety of youth camps to provide an opportunity for them to get out and play. Some of our camps included basketball, golf, multisports, tennis, and a specialized holiday camp held during the Thanksgiving break from 11/23-11/25. We continue to work with our partners and sports organizations as they rent our outside sports facilities and gymnasium. As part of the rental process, organizations are required to provide a site safety plan along with their application and refundable deposit to ensure they understand and will follow the most recent County Health Order. Applications, and site safety plans are reviewed by District staff prior to issuing a facility rental permit to the applicant. District staff periodically checks on our sports facility rentals to ensure they are following the current Health Order and their site safety plans.

The Robert Livermore Aquatics Center is continuing to offer our new monthly lap swim program which is held either on M/W/F or T/TH. This program allows swimmers to register for a 50 minute swim time that either meets on M/W/F or T/TH. Swimmers have the opportunity to register for either program or for both. Each 50 minute time slot has a maximum capacity of 13 swimmers; one swimmer per lane with a 10 minute break in between each session. The November session is currently full and ends on December 17th. Staff is currently working on offering the upcoming January and February programs; registration will begin December 2020.

As we transition into the winter months, our outdoor facility rentals are slowing down. However, staff is working with potential applicants with securing their 2021 events with the District. This month we have implemented a nonrefundable Hold Fee which allows applicants to hold a future date without having to go through our current facility rental process of submitting an application and refundable deposit to secure a rental date. To secure a date, applicants are required to submit an application and the refundable deposit forty-five days prior to the rental date. Due to the current pandemic and the uncertainty of future facility rentals, applicants will have the ability to roll the Hold Fee once after the initial hold. Any additional holds, will be subjected to an additional nonrefundable Hold Fee. Also this month, we have implemented a nonrefundable Transaction Fee. This fee is calculated based on the refundable deposit amount and the charge that our registration software company charges us to refund it back to the applicant once the facility rental has concluded.

We continue to support District-wide custodial during operating hours Monday through Friday from 8:00am-5:00pm, and the cleaning of the park restrooms Sunday through Saturday. Front Counter Operations continues to support program registration and operations Monday through Friday from 10am-2pm at the Robert Livermore Community Center. Facility operations staff continues to support the Community Services Department with the setup and takedown, including the deep cleaning of the commercial kitchen for the Open Heart Kitchen and Lending Library Monday through Friday from 11am-2:30pm. The Robert Livermore Community Center, Robert Livermore Aquatics Center, and Recreation Building is currently closed to the outside public and visitors; only registered program participants and essential workers will be permitted into these facilities. The Robert Livermore Community Center, Robert Livermore Aquatics Center, and Recreation Building were closed on Thursday, November 26th and Friday, November 27th for the Thanksgiving Holiday.

PARK MAINTENANCE and FACILITIES:

As fall surrounds us and winter is only around the corner, the facilities team is getting the District ready for changes in the weather on top of their regular duties.

- All District roofs were inspected and any repairs made before the rains come.
- All gutters and downspouts were cleared of debris.

- Car ports and canopies for parent drop-offs are being erected at all ESS locations in anticipation of COVID-19 specific protocols.

Other District needs included:

- Bill Clark park received 230 cubic yards of engineered wood chips in its' two playgrounds.
- Painting throughout the interior of the RLCC.
- Toilet repairs at Independence Park.
- Graffiti removal and vandalism repair at May Nissen park.
- Mowing and additional maintenance in May Nissen playground.
- Fabrication and installation of window screens for the Cross house at Sycamore Grove to prevent critter intrusion.
- Golf cart repair/maintenance at Ravenswood.
- Chair cart improvements at Ravenswood
- AHU maintenance/repair at RLCC
- Heat pump repair at ESS sites
- Kitchen equipment repair/maintenance at the RLCC
- Fire/burglar alarm repairs/maintenance at the Merritt building and Ravenswood.
- Gate repair for rangers at Sycamore Grove.
- Bench and picnic table repair continues in the parks.
- And all other regularly scheduled preventive maintenance!

In October, Parks Staff began turf renovation at Marlin Pound Park. Extensive gopher and squirrel activity, over the years, resulted in very large areas of bare ground, rough terrain and numerous holes. We began by instituting an aggressive pest control regimen with the use of bait stations, traps and carbon monoxide treatments within the burrows. Turf renovation consisted of breaking up the soil surface, grading, reseeding and irrigation repair. Results, so far, are very encouraging. Rodent activity is steadily decreasing, while newly seeded areas are coming in nicely. We will continue with pest management, as well as any turf areas that require additional attention, as we move through the winter months.

At the beginning of November, we began our annual application of weed pre-emergent in non-turf areas of parks and trails. Pre-emergent application typically takes from 2-4 months depending on available staff, weather conditions, etc. 30 acres of non-turf areas have been treated with pre-emergent.

Also in November, broken tree branch clean-up continued and we were able to grind down several tree stumps throughout the district. Quarterly Sports Turf aeration has begun. Currently, 4 Sports Fields have been aerated. 6 hours graffiti abatement has been logged at Sunken Gardens Skate Park.

Irrigation repairs:

- 31 Sprinkler repairs
- 6 Irrigation valve repairs
- 1 Lateral line repairs
- 3 Mainline repairs

Mechanic's Shop:

At the Mechanic shop, mechanic installed storage box on the Backhoe Trailer. Spent 3 hours to get 'out of service' vehicles staged for Enterprise pick up and responded to a no start- road call for V29.

Performed services and inspections on:

- Serviced and conducted inspection on 4 vehicles (V48, V28, V50, V45)
- Repaired and serviced 5 mowers and trailers (E053, E080, E029, E054, E70)
- Repaired 5 small equipment (S146, S071, S031, S095, S119)

Living Arroyo Program:

During the month of November the Living Arroyos crew:

- Harvested and processed 547 acorns for future plantings
- Transplanted 357 native plant seedlings for the City of Livermore
- Harvested 63 vegetative willow cuttings for future bank stabilization work
- Planted 150 native plants along the Arroyo Las Positas in Springtown

Respectfully submitted,

Mathew Fuzie
General Manager

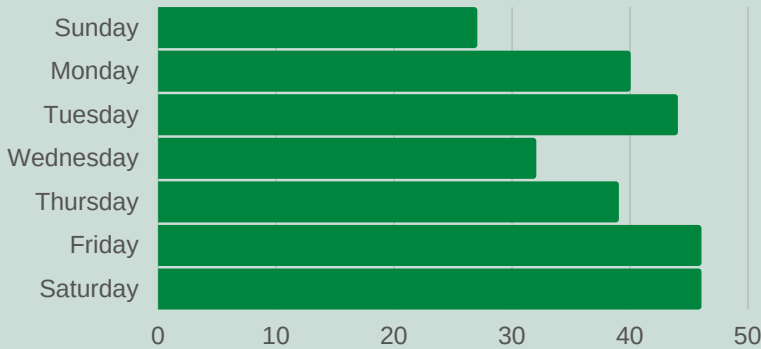


NEIGHBORHOOD PARK AMBASSADOR PROGRAM

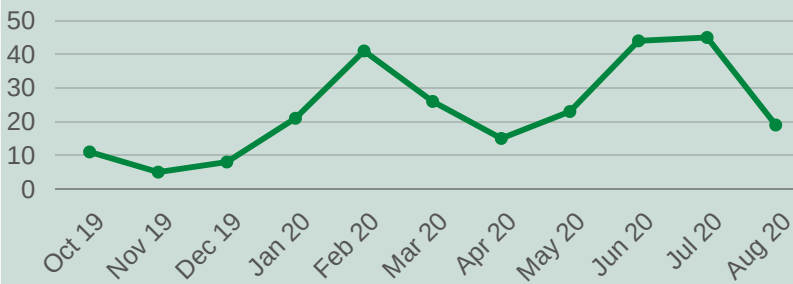
PILOT PROGRAM | SEPTEMBER 2019 - AUGUST 2020

PARK VISITS

VISITS BY DAY OF WEEK



VISITS BY MONTH



TOTALS



14

PARK
AMBASSADORS



281

PARK
VISITS



141

HOURS
VOLUNTEERED

BY THE NUMBERS



4% OF VISITS INCLUDED REPORTS OF HAZARDS OR ISSUES TO PARKS DEPT.



3,948 PARK GOERS OBSERVED (14/VISIT AVG)



61% OF VISITS INCLUDED LITTER REMOVAL BY AMBASSADORS



11 REPORTS OF FALLEN TREES OR UNHEALTHY PLANTS WERE ISSUED TO PARKS STAFF

ACTIVITY OBSERVATIONS



72%

Of visits observed users walking dogs



73%

Of visits observed active users walking through the parks.



22%

Of visits observed passive users relaxing in their park.



20%

Of visits observed users utilizing the playground



39%

Of visits observed users riding their bike.

PARKS

ALMOND
ALTAMONT CREEK
BIG TREES
BRUNO CANZIANI
INDEPENDENCE
JACK WILLIAMS
PLEASURE ISLAND
ROBERTSON
SUNSET
TEX SPRUIELL

Livermore Area Recreation and Park District Staff Report

TO: Chair Palajac and Board of Directors

FROM: Mathew Fuzie, General Manager

PREPARED BY: Jeffrey Schneider, Administrative Services Manager

DATE: December 9, 2020

SUBJECT: Agenda Item 5.1: District Audit for Fiscal Year 2019-2020

COMMITTEE: Finance Committee recommended acceptance (November 23, 2020)

RECOMMENDATION: That the Board of Directors accept the Fiscal Year 2019-2020 District Audit.

BACKGROUND: District auditors, James Marta & Company, LLP, conducted an annual audit of the District's financial reporting and processes for fiscal year 2019-20 and their work is reflected in **Attachment A** ("Independent Auditor's Report") and **Attachment B** ("Communication with Those Charged with Governance").

AUDIT RESULTS:

1. James Marta & Company conducted a comprehensive and thorough examination of our financial records, policies and procedures and did so in an open, constructive manner in working with LARPD Finance.
2. The District received a clean audit. No deficiencies in internal controls were identified and the financial statements included in Attachment A represent, fairly, the financial position of the District.
3. 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 our on-bill-financing from PG&E, in our regular financial reviews. As such, the following bullet points outline the District's operating results for the year-ended June 30, 2020 with a focus on operating and tax revenues and expenses exclusive of CIP inflows and outflows:

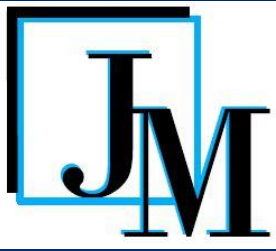
- a. The District's operating deficit for 2019-20 was \$1,130,887 (excluding CIP related income and outlays), a result that fell below the Final Budget (reflecting mid-year Budget adjustments) by \$2,047,402 (the Final Budget reflected an operating surplus of \$916,515). The impact of the COVID-19 pandemic drove huge reductions in revenue from programs and services, and the District held off, initially, in reducing spending on salary and benefits until it became clear that the end of the pandemic was not near. Indeed, the District continued to pay staff, whose work had been shut down due to the virus, for their normally scheduled hours for approximately one month.
 - b. Operating revenue from services and property/parcel taxes was \$20,172,592, or \$3,197,159 (14%) below the Final FY19-20 Budget of \$23,369,751. Revenue from programs and services of \$7,360,573 was \$3,034,945 (29%) below the Final Budget, while Tax revenues of \$12,792,351 were \$181,882 (1%) below the Final Budget.
 - c. Operating expense, including capital equipment but not CIP, was \$21,303,479, or \$1,149,757 (5%) below the Final Budget, as cost saving measures, including employee furloughs and non-labor spending reductions, were implemented in the last three months of the fiscal year.
4. CIP spending in FY19-20 of \$4,260,998 was significant, though down relative to last year, when spending levels reached historic levels (\$11,294,130) driven by the on-going work on the Four Playgrounds (May Nissen, Big Trees, Pleasure Island, and Jane Addams), the RLCC Aquatics Pool Deck repair, and the Energy Efficiency Measures investment in the RLCC.
 - a. FY19-20 spending included \$2,528,417 to complete the Four Playgrounds, \$1,011,400 for the Sunset Park Playground renovation, and \$205,256 to complete the May Nissen Pool renovation.
 - b. The FY19-20 Final CIP spending Budget was \$5,575,234. The shortfall of actual spend vs the Final CIP Budget of \$1,314,236 is largely associated with the following: 1) work did not commence on miscellaneous trails associated with an anticipated Grant from the City of Livermore (\$600,000); 2) the Rodeo Stadium Infrastructure Improvement project (\$195,450) was rescheduled in consideration of the pandemic; 3) a halt was placed on capital spending for the Barn (\$200,000) as management considered alternative uses of the facility; and 4) actual spending was lower than budgeted for the last stages of the Four Playgrounds (\$219,143).
 - c. AB1600 developer fee reimbursements to LARPD amounted to \$3,960,703 for the year and were associated with the Four Playgrounds, Sunset, May Nissen Pool renovation, and several other budgeted projects.

5. One of the fundamental purposes of an audit is to have an independent qualified third party (auditor) examine our financial records and procedures and to attest to their reliability. Our auditor's opinion for fiscal year ending June 30, 2020, is at the top of page two of the Independent Auditor's Report: "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund and the aggregate remaining fund information of the Livermore Area Recreation & Park District as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America."

6. James Marta & Company's audit included assessing the District's internal controls for the purpose of expressing their opinion on the financial statements. In this regard, the auditor's comment is favorable: "...during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified."

Attachments:

- A. Financial Statements with Independent Auditor's Report
- B. Communication with Those Charged with Governance
- C. Management Representation Letter



LIVERMORE AREA RECREATION AND PARK DISTRICT

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

FOR THE FISCAL YEAR ENDED

JUNE 30, 2020

JAMES MARTA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

701 HOWE AVENUE, E3
SACRAMENTO, CA

(916) 993-9494
(916) 993-9489 FAX
WWW.JPMCPA.COM

ATTACHMENT A

LIVERMORE AREA RECREATION AND PARK DISTRICT

JUNE 30, 2020

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jan Palajac	Chair	2020
Philip Pierpoint	Vice Chair	2022
David Furst	Director	2022
Maryalice Summers Faltings	Director	2022
Beth Wilson	Director	2020

* * * *

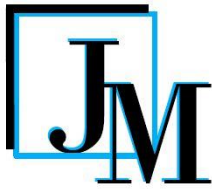
General Manager
Mathew Fuzie

LIVERMORE AREA RECREATION AND PARK DISTRICT

JUNE 30, 2020

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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the general fund and the aggregate remaining fund information of the Livermore Area Recreation and Park District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund and the aggregate remaining fund information of the Livermore Area Recreation and Park District as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, Schedule of District's Proportionate Share of Net OPEB Liability, Schedule of Proportionate Share of Net Pension Liability, and Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

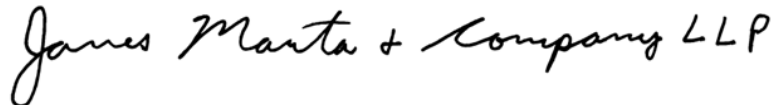
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Kidango Contract – Schedule of Revenues and Expenses is supplementary information presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information, which consists of the Kidango Contract – Schedule of Revenues and Expenses, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We have applied certain limited procedures to the supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 1, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

LIVERMORE AREA RECREATION AND PARK DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

Livermore Area Recreation and 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, 2020.

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, 2020.

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 our on-bill-financing from PG&E, in our regular financial reviews. As such, the following bullet points outline the District's operating results for the year-ended June 30, 2020 with a focus on operating and tax revenues and expenses exclusive of CIP inflows and outflows:
 - The District's operating deficit for 2019-20 was \$1,130,887 (excluding CIP related income and outlays), a result that fell below the Final Budget (reflecting mid-year Budget adjustments) by \$2,047,402 (the Final Budget reflected an operating surplus of \$916,515). The impact of the COVID-19 pandemic drove huge reductions in revenue from programs and services, and the District held off, initially, in reducing spending on salary and benefits until it became clear that the end of the pandemic was not near. Indeed, the District continued to pay staff, whose work had been shut down due to the virus, for their normally scheduled hours for approximately one month.
 - Operating revenue from services and property/parcel taxes was \$20,172,592, or \$3,197,159 (14%) below the Final FY19-20 Budget of \$23,369,751. Revenue from programs and services of \$7,360,573 was \$3,034,945 (29%) below the Final Budget, while Tax revenues of \$12,792,351 were \$181,882 (1%) below the Final Budget.
 - Operating expense, including capital equipment but not CIP, was \$21,303,479, or \$1,149,757 (5%) below the Final Budget, as cost saving measures, including employee furloughs and non-labor spending reductions, were implemented in the last three months of the fiscal year.
- CIP spending in FY19-20 of \$4,260,998 was significant, though down relative to last year, when spending levels reached historic levels (\$11,294,130) driven by the on-going work on the Four Playgrounds (May Nissen, Big Trees, Pleasure Island, and Jane Addams), the RLCC Aquatics Pool Deck repair, and the Energy Efficiency Measures investment in the RLCC.
 - FY19-20 spending included \$2,528,417 to complete the Four Playgrounds, \$1,011,400 for the Sunset Park Playground renovation, and \$205,256 to complete the May Nissen Pool renovation.

LIVERMORE AREA RECREATION AND PARK DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2020

- The FY19-20 Final CIP spending Budget was \$5,575,234. The shortfall of actual spend vs the Final CIP Budget of \$1,314,236 is largely associated with the following: 1) work did not commence on miscellaneous trails associated with an anticipated Grant from the City of Livermore (\$600,000); 2) the Rodeo Stadium Infrastructure Improvement project (\$195,450) was rescheduled in consideration of the pandemic; 3) a halt was placed on capital spending for the Barn (\$200,000) as management considered alternative uses of the facility; and 4) actual spending was lower than budgeted for the last stages of the Four Playgrounds (\$219,143).
- AB1600 developer fee reimbursements to LARPD amounted to \$3,960,703 for the year and were associated with the Four Playgrounds, Sunset, May Nissen Pool renovation, and several other budgeted projects.

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. This statement measures the success of the District’s operations over the past year.

Condensed Statement of Net Position

	June 30, 2020	June 30, 2019	Amount Increase (Decrease)	Percent Increase (Decrease)
Current Assets	\$ 9,742,851	\$ 11,588,928	\$ (1,846,077)	-16%
Capital Assets, Net	92,644,274	92,087,043	557,231	1%
Total Assets	<u>102,387,125</u>	<u>103,675,971</u>	<u>(1,288,846)</u>	<u>-1%</u>
Deferred Outflows of Resources	6,039,485	8,176,823	(2,137,338)	-26%
Current Liabilities	1,463,398	3,481,582	(2,018,184)	-58%
Long-Term Liabilities	16,444,905	17,398,556	(953,651)	-5%
Total Liabilities	<u>17,908,303</u>	<u>20,880,138</u>	<u>(2,971,835)</u>	<u>-14%</u>
Deferred Inflows of Resources	3,467,634	1,531,669	1,935,965	126%
Net Investment in Capital Assets	91,133,644	92,087,043	(953,399)	-1%
Restricted Net Position	1,911,397	329,234		
Unrestricted Net Position	(5,994,368)	(2,975,290)	(3,019,078)	101%
Total Net Position	<u>\$ 87,050,673</u>	<u>\$ 89,440,987</u>	<u>\$ (3,972,477)</u>	<u>-3%</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2020

The District added \$1,576,310 in long-term liabilities in the form of financing from PG&E (10 years at 0% interest) to partially fund its recently completed Energy Efficiency Measures project at its Robert Livermore Community Center, of which \$1,510,630 of principal remained on the books as of June 30, 2020. The remainder of its long-term liabilities is associated with \$737,394 of compensated balances (vacation and compensated time), and the Alameda County Employees’ Retirement Association’s (ACERA) pension and other post-employment benefits (OPEB), which amount to \$13,701,573 and \$495,308 respectively.

Of note is that the District’s pension and OPEB liabilities are actually down from last year, when they reached \$15,804,862 and \$950,150 respectively. As noted last year, aside from the primary driver of the spike in these liabilities, the lower than expected investment performance, another factor influencing the increased level of retirement liabilities was a change made, effective in FY 18-19, to isolate LARPD from the rest of the ACERA pool due to the declining active payroll in relation to the District’s retiree population for its Tier 1 ACERA participants, which drove up the District’s share of the overall net Pension liability as well as its contribution rates.

The District’s current liabilities consist of \$774,621 in accounts payable (way down from prior year, when significant CIP-related project work remained in progress at year end), \$379,282 in accrued salaries and wages (associated with the last pay period of the year, which is not paid until the first month of the following fiscal year), \$128,834 in miscellaneous accrued liabilities (security deposits, workers compensation, etc.), and \$180,661 in deferred revenue (receipts for events that will occur in the following fiscal year).

Condensed Statement of Activities

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Amount Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Program Revenues:				
Charges for services	\$ 5,853,718	\$ 9,014,685	\$ (3,160,967)	-35%
Operating grants and contributions	1,506,855	1,535,994	(29,139)	-2%
Capital grant and contributions	3,987,682	8,955,696	(4,968,014)	-55%
Total program revenues	<u>11,348,255</u>	<u>19,506,375</u>	<u>(8,158,120)</u>	<u>-42%</u>
General Revenues:				
Property taxes	12,792,351	12,021,860	770,491	6%
Miscellaneous	19,668	-	19,668	100%
Total general revenues	<u>12,812,019</u>	<u>12,021,860</u>	<u>790,159</u>	<u>7%</u>
Total Revenues	<u>24,160,274</u>	<u>31,528,235</u>	<u>(3,190,106)</u>	<u>-23%</u>
Program expenses:				
Parks and recreation	<u>26,550,588</u>	<u>25,763,400</u>	<u>787,188</u>	<u>0%</u>
Change in Net Position	(2,390,314)	5,764,835	(8,155,149)	-141%
Net Position, Beginning	<u>89,440,987</u>	<u>83,676,152</u>	<u>5,764,835</u>	<u>7%</u>
Net Position, Ending	<u>\$ 87,050,673</u>	<u>\$ 89,440,987</u>	<u>\$ (2,390,314)</u>	<u>-3%</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

Total District Revenues, including capital contributions, which is primarily associated with AB-1600 developer fees, are down 42% vs the previous year, as a result of the significant decrease in CIP project activity in the current period and AB1600 related funding of it (down \$4,968,014 versus last year) and the aforementioned impact of the COVID-19 pandemic on charges for services (down \$3,160,967 versus last year).

- Operating Revenues from Property and Parcel Taxes reached \$12,792,351, an increase of \$770,491, or 6% versus prior year. Property Taxes amounted to \$11,181,216, up \$733,852, or 7%, versus prior year. Parcel taxes grew to \$1,611,135, and were up \$36,639, or 2%, above the previous year, which is in line with the District's annual 2% maximum increase in its charge per equivalent dwelling unit (EDU).
- Charges for Programs/Services, excluding Grants (which are all associated with the Community Services department), were dramatically impacted by the COVID-19 pandemic, and at \$5,853,718 were down \$3,160,967, or 35%, versus prior year. Revenues in Community Services, excluding Grants, were \$4,044,738, which is \$1,586,275, or 28%, below the previous year. At \$1,368,532, Recreation department revenues were down \$1,441,199, or 51%, versus prior year, as revenues for facility rentals and all recreation programs were down across the board. Finally, the annualization of last year's mid-year discontinuation of the District's agreement with Zone 7 for weed abatement drove a \$95,563 reduction in Park Operations revenue versus prior year.
- Operating Contributions and Grants, largely associated with the District's Youth Services programs but which also includes a \$200,000 open space grant from the East Bay Regional Park District, remained relatively constant at \$1,506,855.
- In terms of absolute dollar change, the most significant change in year-over-year revenues came from Capital Contributions and Grants, which largely represents the AB1600 (developer fees) funds used to finance the majority of CIP project activity for projects that increase park resource capacity. At \$3,987,682, these funds declined by \$4,968,014 versus prior year, a reflection of the spike in AB1600-funded CIP activity in the prior year. Note that these funds are recorded as received and are not dependent upon the completion of CIP projects.

Total District Expenses, based on full accrual accounting (e.g., including depreciation expense as opposed to one-time capital outlays and entries related to Net Pension and OPEB expense) were \$26,550,588 or \$787,188 (3%) higher than the previous year. This increase is driven largely by the impact of changes in net capital (additions less deletions) and depreciation versus prior year, and a one-time write-off of spend on projects that are no longer viable.

- Salaries & Benefits expenses totaled \$14,949,221, up \$213,353, or 1%, versus the previous year, as reductions in spending in response to the pandemic nearly offset the impact of cost of living and step increases to salaries that had gone into effect in July, 2019, and ACERA contribution rate increases.
- As reported above, Services and Supply expenses amounted to \$6,317,130, up \$106,317, or 2%, versus the previous year, but the District actually reduced its core services and supply spend materially during the year. What is driving the year-over year increase is an extraordinary write off of \$257,737 for professional services outlays that had been treated as works in progress on the balance sheet for capital projects that are no longer viable, including the RLCC Security and Alarm System, Barn Renovation, Robert Livermore little league field design, Bill Payne Master Plan. As well, the District added \$146,046 in vehicle lease expense in the current period with the onset of a program with Enterprise Fleet Management that greatly reduced the capital spend associated the replacement of aging vehicles).

LIVERMORE AREA RECREATION AND PARK DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2020

CAPITAL ASSETS

As of June 30, 2020, the District had \$156,782,447 invested in capital assets, a modest increase versus prior year, as capital additions were largely offset by increases in accumulated depreciation. The following table illustrates changes from the prior year:

	June 30, 2020	June 30, 2019	Amount Increase (Decrease)	Percent Increase (Decrease)
Land	\$ 52,817,819	\$ 52,817,819	\$ -	0%
Construction in Progress	1,695,837	8,717,559	(7,021,722)	-81%
Depreciable Assets	102,358,791	91,193,748	11,165,043	12%
Capital Asset at Cost	156,872,447	152,729,126	4,143,321	3%
Less Accumulated Depreciation	(64,228,173)	(60,642,083)	3,586,090	6%
Capital Assets, Net	<u>\$ 92,644,274</u>	<u>\$ 92,087,043</u>	<u>\$ 557,231</u>	1%

- At \$1,695,837, Construction in Progress is significantly below the prior year, reflecting the fact that major projects that had been in progress as of June 30, 2019 were completed in the current period (Jane Addams, Big Trees, Pleasure Island, and May Nissen). What remained in progress as of the current year end includes Sunset Park (\$1,209,885), Joe Michell ESS buildings (\$37,148), Rodeo Stadium Infrastructure improvements (\$44,851), and the Patterson Ranch Trail (\$72,505).
- Buildings increased by \$3,558,009, which includes the completed Energy Efficiency Measures project at the RLCC (\$2,583,330), the May Nissen Pool Renovaton (\$214,894), and the Ravenswood Upgrade (roofs and porches, totaling \$759,785).
- Park Improvements increased by \$7,567,906, which includes Jane Addams playground (\$703,329), Big Trees playground (\$1,374,766), May Nissen playground (\$4,218,391), Pleasure Island playground (\$1,217,277) and the District’s portion of the Arroyo Del Valle Trail Bridge extension (\$54,143).
- Capital Equipment additions totaled \$39,128 which consisted of the RLCC WiFi Upgrade project and the RLCC firewall upgrade project.

LIVERMORE AREA RECREATION AND PARK DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

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 three-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 Administrative Services Manager:

Jeffrey Schneider, Administrative Services Manager
Livermore Area Recreation & Park District
4444 East Avenue
Livermore, CA 94550
(925) 373-5716
jschneider@larpd.org

BASIC FINANCIAL STATEMENTS

LIVERMORE AREA RECREATION AND PARK DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	
Available for operations	\$ 6,739,484
Petty cash	6,210
Available for restricted programs	1,911,397
Accounts receivable	987,851
Prepaid expenses	97,909
Capital assets, net of accumulated depreciation (Note 3)	92,644,274
Total Assets	<u>102,387,125</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions (Note 5)	5,802,870
Deferred outflows related to OPEB (Note 6)	236,615
Total Deferred Outflows of Resources	<u>6,039,485</u>
LIABILITIES	
Accounts payable	774,621
Accrued salaries and wages	379,282
Accrued liabilities	128,834
Unearned revenue	180,661
Long-term liabilities:	
Due within one year	91,951
Due in more than one year	16,352,954
Total Liabilities	<u>17,908,303</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions (Note 5)	2,824,933
Deferred inflows related to OPEB (Note 6)	642,701
Total Deferred Inflows of Resources	<u>3,467,634</u>
NET POSITION	
Net investment in capital assets	91,133,644
Restricted	1,911,397
Unrestricted	(5,994,368)
Total Net Position	<u>\$ 87,050,673</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges For Services</u>	<u>Operating</u>	<u>Capital</u>	
			<u>Contributions and Grants</u>	<u>Contributions and Grants</u>	
Governmental activities:					
Parks and Recreation	\$ 26,550,588	\$ 5,853,718	\$ 1,506,855	\$ 3,987,682	\$ (15,202,333)
		General revenues:			
					12,792,351
					19,668
					<u>12,812,019</u>
					(2,390,314)
					<u>89,440,987</u>
					<u>\$ 87,050,673</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2020

	<u>General Fund</u>
ASSETS	
Cash and investments (Note 2)	
Available for operations	\$ 6,739,484
Petty cash	6,210
Available for restricted programs	1,911,397
Accounts receivable	987,851
Prepaid expenses	97,909
Total Assets	<u>\$ 9,742,851</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 774,621
Accrued salaries and wages	379,282
Accrued liabilities	128,834
Unearned revenue	180,661
Total Liabilities	<u>1,463,398</u>
Fund Balances (Note 8):	
Nonspendable	97,909
Restricted	1,911,397
Unassigned	6,270,147
Total Fund Balance	<u>8,279,453</u>
Total Liabilities and Fund Balance	<u>\$ 9,742,851</u>

LIVERMORE AREA RECREATION & PARK DISTRICT

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

FOR THE YEAR ENDED JUNE 30, 2020

Total fund balances - governmental funds \$ 8,279,453

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.

Deferred outflows of resources relating to pensions	5,802,870
Deferred inflows of resources relating to pensions	(2,824,933)

Deferred outflows and inflows of resources relating to OPEB: In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	236,615
Deferred inflows of resources relating to OPEB	(642,701)

Capital Assets: In governmental funds only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	156,872,447
Accumulated depreciation	(64,228,173)
Capital assets, net	<u>92,644,274</u>

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

PG&E on-bill financing	(1,510,630)
Net pension liability	(13,701,573)
Net OPEB liability	(495,308)
Compensated absences	<u>(737,394)</u>

Total net position - governmental activities \$ 87,050,673

LIVERMORE AREA RECREATION AND PARK DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>General Fund</u>
REVENUES	
Taxes	\$ 12,792,351
Earned income	7,360,573
Capital development	3,987,682
Other revenues	19,668
Total revenues	<u>24,160,274</u>
EXPENDITURES	
Salaries and employee benefits	14,947,221
Services and supplies	407,837
Maintenance	1,080,901
Utilities	1,679,126
Professional service	1,260,251
Communications	144,892
Transportation	96,958
Training & Conferences	13,463
District legal expense	132,000
Program services and supplies	125,076
Insurance	403,470
Instructor and sports officials	230,261
Rents and leases	456,414
Debt service	65,680
Field Trips & Events	89,288
Finance Charge and Interest	74,497
Licensing	19,947
Publications and Legal	3,179
Memberships	33,774
Miscellaneous	116
Total operating expenditures	<u>21,264,351</u>
Capital outlay	<u>4,300,126</u>
Total expenditures	<u>25,564,477</u>
Excess of revenues over expenditures	<u>(1,404,203)</u>
OTHER FINANCING SOURCES/(USES)	
Proceeds from PG&E On-Bill Financing	<u>1,576,310</u>
Total other financing sources	<u>1,576,310</u>
Net change in fund balance	172,107
Fund balance - July 1, 2019	<u>8,107,346</u>
Fund balance - June 30, 2020	<u>\$ 8,279,453</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF
ACTIVITIES**

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Net change in fund balances \$ 172,107

Amounts reported for governmental activities in the Statement of
Activities are different because of the following:

Acquisitions of capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	\$ 4,143,321	
Depreciation expense	(3,586,090)	557,231

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and earned was: (93,850)

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amount recognized in governmental funds as proceeds from debt was: (1,576,310)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 65,680

Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (1,444,160)

OPEB: In government funds, OPEB costs are recognized when employer contributions are made in the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between accrual-basis OPEB costs and actual employer contributions was: (71,012)

Change in net position of governmental activities \$ (2,390,314)

The accompanying notes are an integral part of these financial statements.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION

The Livermore Area Recreation and Park District was organized in 1947 to provide parks and recreation for the incorporated and unincorporated areas of Livermore, California. An elected five-member Board of Directors who is served by a full-time General Manager and staff governs the District.

The financial statements of the Livermore Area Recreation and Park District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

B. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the District's assets, deferred outflow of resources and liabilities and deferred inflow of resources, with the difference between the two presented as net position. Net position is reported as one of three categories: net investment in capital asset; restricted or unrestricted.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense function.

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e. balance sheet and statement of revenues, expenditures and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 120 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions, such as property taxes, are recognized when received.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

D. FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District has one fund as follows:

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

D. FUND ACCOUNTING (CONTINUED)

Governmental Fund:

General Fund is the general operating fund of the District. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

E. CASH AND CASH EQUIVALENTS

For purposes of the statement of net position/balance sheet, the District considers all short-term highly liquid investments, including restricted assets, and amounts held with the fiscal agent to be cash and cash equivalents. Amounts held with the fiscal agent and investments held are available on demand to the District.

F. CAPITAL ASSETS

Capital assets, which can include property, facilities and equipment, are capitalized at total acquisition cost, provided such cost exceeds \$5,000 and the expected useful life of the asset is more than one year. Depreciation is recorded on all depreciable capital assets on a straight-line basis over the following estimated useful lives:

Asset	Years
Buildings	30
Machines and Equipment	10
Parks and Recreation Areas	10
Vehicles	5

G. ACCOUNTS RECEIVABLE

The District's receivables include amounts due from other governmental agencies and consists mostly of AB 1600 development impact fees held by the City of Livermore. Management has determined that the District's receivables are fully collectible. Accordingly, no allowance for doubtful accounts has been made.

H. COMPENSATED ABSENCES

District employees are entitled to certain compensated absences based on the length of their employment, which will be paid to them upon separation from the District. Compensated absences accumulate and are accrued when they are earned and reported as a liability in the government-wide financial statements. The balance at June 30, 2020 was \$737,394.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

I. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the District is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Board of Directors. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Directors.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the District's adopted policy, only the Board of Directors is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the District considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively. See Note 8 for schedule of fund balances.

J. RESTRICTED NET POSITION

The government-wide statement of net position reports restricted net position at June 30, 2020 as \$1,911,397, which is restricted by the funding source for the programs indicated.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

K. PROPERTY TAXES

The District's property taxes are levied each calendar year on all taxable real property located in the District. Property taxes are recorded on an accrual basis of accounting. The County Assessor is responsible for assessment of all taxable real property within Alameda County. The County Clerk computes the annual tax for each parcel of real property and prepares tax books used by the County Collector as the basis for issuing tax bills to all taxpayers in the County. Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to each unit its respective share of the collections. Taxes levied in one year become due and payable in two installments during the following year generally on November 1st and February 1st. The first installment is an estimated bill, and is approximately one-half of the prior year's tax bill. The second installment is based on the current levy, assessment, equalization, and certificate to limit levy, if any and any changes from the prior year will be reflected in the second installment bill.

L. USE OF ESTIMATES

The financial statements have been prepared in conformity with generally accepted accounting principles and, as such, include amounts based on management's informed estimates and judgments, with consideration given to materiality. Actual results could differ from those amounts.

M. RECLASSIFICATIONS

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements

N. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries insurance as described in Note 9.

O. INCOME TAXES

The District is a governmental entity and as such its income is exempt from taxation under Section 115(1) of the Internal Revenue Code and Section 23701d of the California and Taxation Code. Accordingly, no provision for federal or state income taxes has been made in the accompanying financial statements.

P. PENSIONS

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the net position of the Livermore Area Recreation and Park District's Alameda County Employees' Retirement Association (ACERA) plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by ACERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Q. POSTEMPLOYMENT BENEFITS

For purposes of measuring the District's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan (OPEB Plan) and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

R. DEFERRED INFLOWS AND OUTFLOWS

In addition to assets, the balance sheet reports separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of resources that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Consequently, deferred inflows of resources represent an acquisition of resources that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Contributions made to the District's pension and OPEB plans after the measurement date but before the fiscal year end are recorded as a deferred outflow of resources and will reduce the net pension and OPEB liabilities in the next year.

Additional factors involved in the calculation of the District's pension and OPEB expenses and net pension and OPEB liabilities include the differences between expected and actual experience, changes in assumptions, differences between projected and actual investment earnings, changes in proportion, and differences between the District's contributions and proportionate share of contributions. These factors are recorded as deferred outflows and inflows of resources and amortized over various periods.

As of June 30, 2020, the District had deferred outflows of \$6,039,485 and deferred inflows of \$3,467,634.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

2. CASH AND INVESTMENTS

The District maintains commercial bank accounts and accounts with the Alameda County Treasurer.

The District's cash balances at June 30, 2020:

Alameda County Treasurer - General	\$	3,685,014
US Bank - General Account		4,967,829
US Bank - Merchant Card Account		(1,962)
Petty Cash		6,210
Total Cash and Cash Equivalents	\$	<u>8,657,091</u>

Cash and investments are presented in three categories on the statement of net position at June 30, 2020:

<u>Cash and investments</u>		
Available for operations	\$	6,739,484
Petty cash		6,210
Available for restricted programs		1,911,397
Total Cash and investments	\$	<u>8,657,091</u>

Pooled Funds

The District maintains substantially all of its cash in the Alameda County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the deposits are maintained in a recognized pooled investment fund under the care of a third party and the share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial risk classifications is required.

In accordance with applicable State laws, the Alameda County Treasurer may invest in derivative securities. However, at June 30, 2020, the Alameda County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk

The carrying amount of the District's accounts with US Bank at June 30, 2020 was \$4,965,867 and the bank balance was \$5,187,862. Deposits held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation. Should deposits exceed the insured limits, the balance is covered by collateral held by the bank in accordance with California law requiring the depository bank to hold collateral equal to 110% of the excess government funds on deposit. This collateral must be in the form of government-backed securities. All cash held by financial institutions at June 30, 2020 was fully insured or collateralized.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

3. PROPERTY AND EQUIPMENT

Capital assets activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital Assets, not being depreciated:				
Land	\$ 52,817,819	\$ -	\$ -	\$ 52,817,819
Construction in progress	8,717,559	4,300,126	11,321,848	1,695,837
Total	<u>61,535,378</u>	<u>4,300,126</u>	<u>11,321,848</u>	<u>54,513,656</u>
Capital assets, being depreciated:				
Buildings	43,096,289	3,558,009	-	46,654,298
Park Improvements	44,237,607	7,567,906	-	51,805,513
Equipment	3,859,852	39,128	-	3,898,980
Total	<u>91,193,748</u>	<u>11,165,043</u>	<u>-</u>	<u>102,358,791</u>
Accumulated Depreciation				
Buildings	24,349,217	1,531,667	-	25,880,884
Park Improvements	33,669,062	1,601,818	-	35,270,880
Equipment	2,623,804	452,605	-	3,076,409
Total	<u>60,642,083</u>	<u>3,586,090</u>	<u>-</u>	<u>64,228,173</u>
Net Capital Assets being depreciated	<u>30,551,665</u>	<u>7,578,953</u>	<u>-</u>	<u>38,130,618</u>
Capital Assets, net	<u>\$ 92,087,043</u>	<u>\$ 11,879,079</u>	<u>\$ 11,321,848</u>	<u>\$ 92,644,274</u>

Depreciation expense of \$3,586,090 was all charged to the Parks and Recreation function.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

4. LONG- TERM LIABILITIES

Changes in Long-Term Liabilities

A schedule of changes in long-term liabilities for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020	Due Within One Year
Net Pension Liability	\$15,804,862	\$ -	\$ 2,103,289	\$13,701,573	\$ -
Net OPEB Liability	950,150	-	454,842	495,308	-
PG&E On-Bill Financing	-	1,576,310	65,680	1,510,630	91,951
Compensated Absences	643,544	93,850	-	737,394	-
Total	\$17,398,556	\$ 1,670,160	\$ 2,623,811	\$16,444,905	\$ 91,951

Net Pension Liability

Net pension liability is accrued in accordance with the provisions of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*. Employee Retirement Systems and the related pension liabilities are discussed further in Note 5 to the basic financial statements.

Net OPEB Liability

Net OPEB liability is accrued in accordance with the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. Other postemployment benefit plan and the related OPEB liability are discussed further in Note 6 to the basic financial statements.

PG&E On-Bill Financing

The District received an interest-free loan through PG&E in the amount of \$1,576,310 to finance an energy-efficient retrofit project. The loan calls for monthly payments of \$13,135.92 for 120 months beginning in January 2020. In May 2020, the District received a 6-month loan deferral until December 2020. Future loan payments are as follows:

Year Ended June 30:	Payments
2021	\$ 91,951
2022	157,631
2023	157,631
2024	157,631
2025	157,631
2026-2030	788,154
Totals	\$ 1,510,630

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

4. LONG- TERM LIABILITIES (CONTINUED)

Operating leases

The District has entered into various operating leases that extend beyond the current fiscal year. Lease expenses incurred for the year ended June 30, 2020 were \$105,334. Future minimum lease payments under these agreements are as follows:

<u>Year Ended June 30</u>	<u>Lease Payments</u>
2021	\$ 58,091
2022	52,058
2023	5,638
2024	5,638
2025	5,638
2026-2030	28,190
2031-2035	2,819
Total	158,072
*Less Lease Buyout	(2,138)
Net Total	<u>\$ 155,934</u>

*Per terms of lease agreement with Shamrock Office Solutions, \$111,000 was received by the District to be used for the payoff of lease agreement with De Lage Landen existing contract. As of June 30, 2020, the remaining amount held was \$2,138.

5. EMPLOYEE RETIREMENT SYSTEM

Plan Description

Plan Administration

The District contributes to the Alameda County Employees' Retirement Association (the system), a cost-sharing multiple employer, defined benefit, public employee retirement system. The system provides service retirement, disability, death, and survivor benefits to plan members and beneficiaries. The County of Alameda administers the Plan under provisions of the County Employees Retirement Law of 1937. Alameda County Employees' Retirement Association issues a separate comprehensive annual financial report. Copies of the annual financial report may be obtained by visiting their website at www.acera.org.

Benefits Provided

Membership for employees is effective on the first day of employee's hire in an ACERA covered position. The first date of employment is the date of entry into ACERA membership. As of this date of entry, payroll deductions for retirement contributions begin and service credit for each hour of work is earned.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

5. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

Any new member who becomes a member on or after January 1, 2013 is placed into Tier 4 and is subject to the provisions of California Public Employees’ Pension Reform Act of 2013 (PEPRA), California Government Code 7522 et seq. and Assembly Bill (AB) 197.

General members enrolled in Tiers 1 or 3 are eligible to retire once they attain the age of 70 regardless of service or at age 50 with five or more years of retirement service credit and a total of 10 years of qualifying membership. A non-Tier 4 General member with 30 years of service is eligible to retire regardless of age. General members enrolled in Tier 4 are eligible to retire once they have attained the age of 52 and have acquired five years of retirement service credit, or at age 70 regardless of service.

The retirement benefit the member will receive is based upon age at retirement, final average compensation, years of retirement service credit and retirement plan and tier.

The Plans’ provisions and benefits in effect at June 30, 2020, are summarized as follows:

General Tier	ACERA		
	1	3	4
		On or after	On or after
Hire date	Various	October 1, 2008	January 1, 2013
Benefit formula	2% @ 57	2.5% @ 55	2.5% @ 67
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	57	55	67
Monthly benefits, as a % of eligible compensation	varies	varies	varies
Required employee contribution rates	7.86% - 16.28%	9.24% - 17.35%	8.80%
Required employer contribution rates	33.62%	38.41%	32.14%

Contributions

Livermore Area Recreation and Park District contributes to the retirement plan based upon actuarially determined contribution rates adopted by the Board of Retirement. Employer contribution rates are adopted annually based upon recommendations received from ACERA’s actuary after the completion of the annual actuarial valuation. Members are required to make contributions to ACERA regardless of the retirement plan or tier in which they are included.

For the year ended June 30, 2020 and 2019, employer contributions by the District to ACERA were \$1,306,574 and \$1,100,236, respectively.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, the District reported net pension liabilities for its proportionate share of the net pension liability of \$13,701,573.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

5. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

Livermore Area Recreation and Park District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of December 31, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. Livermore Area Recreation and Park District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2019 is shown below:

	ACERA
Proportion - June 30, 2020	0.640%
Proportion - June 30, 2019	0.572%
Change	0.068%

For the year ended June 30, 2020, the District recognized pension expense of \$1,444,160. At June 30, 2020, the District deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	ACERA	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 749,916	\$ -
Changes in proportion and differences between employer's contributions and proportionate share of contributions	34,430	88,639
Changes of assumptions or other inputs	934,042	118,194
Net excess of actual over projected earnings on pension plan investments	-	2,128,324
Difference between expected and actual experience in the Total Pension Liability	4,084,482	489,776
Total	\$ 5,802,870	\$ 2,824,933

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

5. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date of December 31, 2019 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2021	\$ 454,777
2022	631,897
2023	1,236,861
2024	(204,093)
2025	108,579
Thereafter	-

Actuarial Assumptions

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	ACERA
Valuation Date	December 31, 2018
Measurement Date	December 31, 2019
Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Assumptions	
Discount Rate	7.25%
Inflation	3.00%
Payroll Growth Rate	3.50%
Projected Salary Increase	General: 8.30% to 3.90% vary by service, including inflation
Investment Rate of Return ⁽¹⁾	7.25%
Mortality	Headcount-Weighted RP-2014 (RPH-2014) Healthy Annuitant Mortality Tables, projected generationally with the two-dimensional MP-2016 projection scale

⁽¹⁾ Net of pension plan investment expense, including inflation

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

5. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.25% as of December 31, 2019 and December 31, 2018. In order to reflect the provisions of Article 5.5 of the Statute, future allocations of 50% excess earnings to the Supplemental Retiree Benefits Reserve (SRBR) have been treated as an additional outflow against the plan's FNP in the Governmental Accounting Standards Board (GASB) crossover test. It is estimated that the additional outflow would average approximately 0.60% of assets over time, based on the results of the actuary's stochastic modeling of the 50% allocation of future excess earnings to the SRBR.

The projection of cash flows used to determine the discount rates assumes plan member contributions will be made at the current member contribution rates, and that employer contributions will be made at rates equal to the actuarially determined contributions rates plus additional future contributions that would follow from the future allocation of excess earnings to the SRBR. Projected employer contributions that are intended to fund the service cost for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's FNP was projected to be available to make all projected future benefit payments for the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability as of December 31, 2019 and 2018.

The long-term expected rate of return on pension plan investments was determined in 2017 using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation (approved by the Board) and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses are shown in the following table. This information was used in the derivation of the long-term expected investment rate of return assumption for the December 31, 2019 actuarial valuation. This information will be subject to change every three years based on the results of an actuarial experience study.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

5. EMPLOYEE RETIREMENT SYSTEM (CONTINUED)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long- Term (Arithmetic) Expected Real Rate of Return</u>
Domestic Large Cap Equity	22.40%	5.75%
Domestic Small Cap Equity	5.60%	6.37%
Developed International Equity	19.50%	6.89%
Emerging Markets Equity	6.50%	9.54%
U.S. Core Fixed Income	11.25%	1.03%
High Yield Bonds	1.50%	3.99%
International Bonds	2.25%	0.19%
TIPS	2.00%	0.98%
Real Estate	8.00%	4.47%
Commodities	3.00%	3.78%
Hedge Funds	9.00%	4.30%
Private Equity	9.00%	7.60%
	<u>100.0%</u>	

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Plan's Net Pension Liability	\$ 21,803,613	\$ 13,701,573	\$ 7,811,014

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ACERA financial reports.

Payable to the Pension Plan

At June 30, 2020, the District had no outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

6. OTHER POSTEMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan administration. The Alameda County Employees' Retirement Association (ACERA) was established by the Alameda County Board of Supervisors in 1947. ACERA is administered by the Board of Retirement and governed by the County Employees' Retirement Law of 1937 (California Government Code Section 31450 et. seq.). ACERA is a cost-sharing, multiple employer, defined benefit, public employee retirement system whose main function is to provide retirement benefits to the employee members of the District.

The management of ACERA is vested with the ACERA Board of Retirement. The Board consists of nine members and two alternates. The County Treasurer is a member of the Board of Retirement by law and is elected by the general public. Four members are appointed by the Board of Supervisors, one of whom may be a County Supervisor. Two active members are elected by the General members; one active member and one alternate are elected by the Safety members; one retired member and one alternate are elected by the retired members. All members of the Board of Retirement serve terms of three years except for the County Treasurer whose term runs concurrent with his term as County Treasurer.

Benefits provided. ACERA provides benefits to eligible employees.

Membership Eligibility

Service Retirees. Retired with at least 10 years of service (including deferred vested members who terminate employment and receive a retirement benefit from ACERA).

Disabled Retirees. A minimum of 10 years of service is required for non-duty disability. There is no minimum service requirement for duty disability.

Benefit Eligibility

Monthly Medical Allowance

Service Retirees. For retirees not purchasing individual insurance through the Individual Medicare Insurance Exchange, a Maximum Monthly Medical Allowance of \$558.00 per month was provided, effective January 1, 2019 and through December 31, 2019. For the period January 1, 2020 through December 31, 2020, the maximum allowance is \$578.65 per month. For those purchasing insurance through the Individual Medicare Exchange, the Maximum Monthly Medical Allowance was \$427.46 per month for 2019 and is \$443.28 for 2020. These Allowances are subject to the following subsidy schedule:

Completed Years of Service	Percentage Subsidized
10-14	50%
15-19	75%
20+	100%

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

6. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Disabled Retirees. Non-duty disabled retirees receive the same Monthly Medical Allowance as service retirees. Duty disabled retirees receive the same Monthly Medical Allowance as those service retirees with 20 or more years of service.

Medicare Benefit Reimbursement Plan

The SRBR reimburses the full Medicare Part B premium to qualified retired members. To qualify for reimbursement, a retiree must:

- Have at least 10 years of ACERA service,
- Be eligible for Monthly Medical Allowance,
- Provide proof of enrollment in Medicare Part B.

Dental and Vision Plans

The SRBR provides dental and vision benefits for retirees only. The maximum combined monthly dental and vision premium was \$48.39 in 2019 and is \$46.28 in 2020. The eligibility for these premiums is as follows:

<i>Service Retirees</i>	Retired with at least 10 years of service.
<i>Disabled Retirees</i>	For non-duty disabled retirees, 10 years of service is required. For grandfathered non-duty disabled retirees (with effective retirement dates on or before January 31, 2014), there is no minimum service requirement. For duty disabled retirees, there is no minimum service requirement.

Note about the Monthly Medical Allowance

The maximum levels of subsidy are reviewed by the Board annually and are not indexed to increase automatically. In addition, the Monthly Medical Allowance can only be used to pay for retiree medical benefits. There is no benefit payable to beneficiaries, current spouses, former spouses or dependents. If the actual cost of coverage is less than the Monthly Medical Allowance, the difference is not paid in cash or applied towards the coverage for beneficiaries, current spouses, former spouses or dependents.

Deferred Benefit

Members who terminate employment with 10 or more years of service before reaching Pension eligibility commencement age may elect deferred MMA and/or dental/vision benefits.

Death Benefit

Surviving spouses/domestic partners of members who die before the member commences retiree health benefits may enroll in an ACERA group medical plan on the date that the member would have been eligible to commence benefits. The surviving spouse/domestic partner must pay 100% of the premium. Because premiums for surviving spouses/domestic partners under age 65 are calculated together with active participants for purposes of underwriting, the surviving spouses/domestic partners receive an implicit subsidy, which creates a liability for the SRBR.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

6. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District reported a liability of \$495,308 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the District's proportion was 0.439%, which was an increase of 0.031% from its proportion measured as of December 31, 2018 (0.408%).

For the year ended June 30, 2020, the District recognized OPEB expense of \$71,012. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience in Total OPEB Liability	\$ -	\$ 292,596
Changes of assumptions or other inputs	189,107	35,098
Net excess of projected over actual earnings on OPEB plan investments	-	247,953
Changes in proportion and differences between District contributions and proportionate share of contributions	47,508	67,054
District contributions subsequent to the measurement date	-	-
Total	\$ 236,615	\$ 642,701

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Year ended June 30	Total Deferred Outflows/(Inflows) of Resources
2021	\$ (126,130)
2022	(126,130)
2023	35,304
2024	(151,905)
2025	(30,576)
Thereafter	(6,649)
Total	\$ (406,086)

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

6. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial assumptions. The actuarial assumptions used for the December 31, 2019 valuation were based on the results of the experience study for the period from December 1, 2013 through November 30, 2016 that were approved by the Board effective with the December 31, 2017 valuation and the health care trend assumptions recommended for the upcoming sufficiency study for the SRBR as of December 31, 2019. The actuarial assumptions on the following page were applied to all periods included in the measurement:

December 31, 2019

Inflation	3.00%
Investment rate of return	7.25%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	
Non-Medicare medical plan	Graded from 6.75% to ultimate 4.50% over 9 years
Medicare medical plan	Graded from 6.25% to ultimate 4.50% over 7 years
Dental/Vision	4.00%
Medicare Part B	4.50%

The actuarial assumptions used for the December 31, 2018 valuation were based on the results of the experience study for the period from December 1, 2013 through November 30, 2016 that were approved by the Board effective with the December 31, 2017 valuation and the health care trend assumptions used in the sufficiency study for the SRBR as of December 31, 2018. The following actuarial assumptions were applied to all periods included in the measurement:

December 31, 2018

Inflation	3.00%
Investment rate of return	7.25%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	
Non-Medicare medical plan	Graded from 7.00% to ultimate 4.50% over 10 years
Medicare medical plan	Graded from 6.50% to ultimate 4.50% over 8 years
Dental/Vision and Medicare Part B	4.00%

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and subtracting expected investment expenses and a risk margin. This information will change every three years based on the results of an actuarial experience study.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

6. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses and a risk margin, used in the derivation of the long-term expected investment rate of return assumption for the December 31, 2019 valuation are summarized in the following table. This information is subject to change every three years.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Large Cap Equity	22.40%	5.75%
Domestic Small Cap Equity	5.60%	6.37%
Developed Interational Equity	19.50%	6.89%
Emerging Markets Equity	6.50%	9.54%
U.S. Core Fixed Income	11.25%	1.03%
High Yield Bonds	1.50%	3.99%
International Bonds	2.25%	0.19%
TIPS	2.00%	0.98%
Real Estate	8.00%	4.47%
Commodities	3.00%	3.78%
Hedge Funds	9.00%	4.30%
Private Equity	9.00%	7.60%
Total	<u>100.00%</u>	

Discount rate: The discount rate used to measure the Total OPEB Liability was 7.25% as of December 31, 2019 and December 31, 2018. The projection of cash flows used to determine the discount rate assumed benefits are paid out of current OPEB SRBR assets. Based on those assumptions, the SRBR OPEB Plan's Fiduciary Net Position was projected to be available to make all projected future benefits payments for current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the Total OPEB Liability as of December 31, 2019 and December 31, 2018.

Sensitivity of the Net OPEB Liability to changes in the discount rate. The following presents the Net OPEB Liability (NOL) of the District as of December 31, 2019, calculated using the discount rate of 7.25%, as well as what the District's NOL would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
District's proportionate share of the collective net OPEB liability/(asset)	\$ 1,105,990	\$ 495,308	\$ (11,663)

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

6. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rate. The following presents the Net OPEB Liability of the District as of December 31, 2019, as well as what ACERA's Net OPEB Liability would be if it were calculated using a trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
District's proportionate share of the collective net OPEB liability/(asset)	\$ (67,898)	\$ 495,308	\$ 1,189,115

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ACERA financial report.

Payables to the OPEB plan. At June 30, 2020, the District had no outstanding amount of contributions to the OPEB plan required.

7. DEFERRED COMPENSATION

District employees may defer a portion of their compensation under District sponsored Deferred Compensation Plans created in accordance with Internal Revenue Code Section 457. Under these plans, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, and death or in an emergency as defined by the Plans.

The District has no liability for any losses which may be incurred by the Plans and does not participate in any gains, but it does have the duty of due care that would be required of an ordinary prudent investor. The District has a contract with Mass Mutual Financial Group to manage and invest the assets of the Plans. These administrators pool the assets of the Plans with those of other participants and do not make separate investments for the District. Plan assets are subject to agreements which incorporated changes in the laws governing deferred compensation plan assets and are held by a trust or for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under this new plan are not the District's property and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

8. FUND BALANCES

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	General Fund
Nonspendable:	
Prepaid Expenses	\$ 97,909
Total Nonspendable	<u>97,909</u>
Restricted:	
PG&E Energy Efficiency Retrofit Funds	1,576,310
Ravenswood Buckley Trust	289,322
Rotary for Teens	17,149
ESS	1,032
PAL	15,676
Marini Donation for Seniors	3,297
Senior Scholarships	3,442
Dependent Care Assistance Program	943
Quimby	4,226
Total Restricted	<u>1,911,397</u>
Unassigned:	
Unappropriated	6,270,147
Total Unassigned	<u>6,270,147</u>
Total Fund Balances	<u>\$ 8,279,453</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

9. JOINT VENTURE

The District is a member of the California Association for Park and Recreation Indemnity (CAPRI), a joint powers authority. The relationship between the District and CAPRI is such that CAPRI is not a component unit of the District for financial reporting purposes.

CAPRI provided liability, property and workers' compensation coverage for the District. CAPRI is governed by a Board consisting of representatives from member agencies. The Board controls their operations, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the Board. Each member agency pays a contribution commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the joint powers authority. Full financial statements are available separately from California Association for Park and Recreation Indemnity at 1075 Creekside Ridge Drive, Suite 240, Roseville, CA 95678. Condensed information for CAPRI is as follows:

<u>A. Entity</u>	CAPRI
<u>B. Purpose</u>	To pool member contributions and realize the advantages of self-insurance.
<u>C. Participants</u>	As of June 30, 2019, 62 member districts.*
<u>D. Governing Board</u>	Seven representatives employed by members.
<u>E. Payments for the Current Year</u>	\$ 899,564
<u>F. Condensed Financial Information</u>	June 30, 2019* (Audited)
Total Assets and Deferred Outflows	\$ 24,724,748
Total Liabilities and Deferred Inflows	\$ 19,849,400
Net Position	4,875,348
Total Liabilities and Net Position	\$ 24,724,748
Total Revenues	\$ 10,650,625
Total Expenses	(12,245,949)
Change in Net Position	\$ (1,595,324)
<u>Member Agencies Share of Year-End Assets, Liabilities, or Net Position</u>	**

* Most current information available.

** Has not been calculated.

LIVERMORE AREA RECREATION AND PARK DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

10. CONTINGENT LIABILITIES

The District is a defendant in several lawsuits that have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. Sufficient data to arrive at an estimate of the possible loss or range of loss is not available at this time. Accordingly, no provision has been recorded.

11. COMMITMENTS

In December 2019, the District entered into a power purchase agreement for electricity at a fixed rate for a period of 20 years beginning when the seller completes the project. As of June 30, 2020, the District has not purchased any electricity.

12. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The District incurred unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

Excess of expenditures over appropriations for the year ended June 30, 2020 were as follows:

	Excess Expenditures
Salaries and employee benefits:	
Retirement	\$ 149,626
Unemployment claims	112,249
Services and Supplies:	
Medical	219
Utilities	9
Professional services	13,565
Communications	44,862
Debt service	65,680
Rents and leases:	
Equipment	26,365
Structures	30,464

13. SUBSEQUENT EVENTS

District management has evaluated its June 30, 2020 financial statements for subsequent events through December 1, 2020, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

LIVERMORE AREA RECREATION AND PARK DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND**

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 10,715,000	\$ 11,333,233	\$ 11,181,216	\$ (152,017)
Special tax	1,587,400	1,641,000	1,585,718	(55,282)
Other tax related revenue	358,000	-	25,417	25,417
Total Taxes	<u>12,660,400</u>	<u>12,974,233</u>	<u>12,792,351</u>	<u>(181,882)</u>
Revenues other than taxes:				
Earned Income (Recreation Division)				
Recreation classes	240,000	188,358	82,162	(106,196)
Adult sports & fitness	157,734	154,033	72,558	(81,475)
Aquatics	632,100	479,581	262,456	(217,125)
Camp Shelly	79,680	79,449	20,224	(59,225)
Park operations	408,248	388,240	337,401	(50,839)
Extended student services (ESS)	5,506,476	5,365,708	4,015,336	(1,350,372)
Senior services and volunteers	189,798	221,211	139,400	(81,811)
Preschool	468,000	464,860	314,638	(150,222)
Marketing & public information	23,575	26,772	23,575	(3,197)
Open space	532,087	530,544	414,550	(115,994)
Facility use & rentals	841,000	746,886	449,749	(297,137)
Youth sports & fitness	393,200	383,975	106,869	(277,106)
Believes program	149,317	149,340	148,586	(754)
Middle school program	635,970	612,682	487,602	(125,080)
Concessions	78,000	59,179	30,971	(28,208)
Field & gym rentals	491,725	524,087	363,767	(160,320)
Other	24,603	20,613	90,702	70,089
Total Earned Income	<u>10,851,513</u>	<u>10,395,518</u>	<u>7,360,573</u>	<u>(3,034,945)</u>
Capital development revenue:				
Capital grants and contributions	-	-	26,979	26,979
City AB 1600 In-Lieu	4,975,234	4,975,234	3,960,703	(1,014,531)
Total Capital development revenue	<u>4,975,234</u>	<u>4,975,234</u>	<u>3,987,682</u>	<u>(987,552)</u>
Mandated program reimbursement	-	-	19,668	19,668
Total Revenues	<u>\$ 28,487,147</u>	<u>\$ 28,344,985</u>	<u>\$ 24,160,274</u>	<u>\$ (4,184,711)</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND**

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Approved</u>	<u>Final</u>		
EXPENDITURES				
Salaries and employee benefits:				
Salaries	\$ 11,982,891	\$ 11,362,769	\$ 10,349,170	\$ 1,013,599
Retirement	1,821,710	1,533,731	1,683,357	(149,626)
Workers compensation insurance	487,989	462,649	399,917	62,732
Employee group insurance	1,922,014	1,915,142	1,898,747	16,395
Employer FICA/Medicare	614,420	580,948	503,781	77,167
Unemployment claims	-	-	112,249	(112,249)
Total Salaries and employee benefits	<u>16,829,024</u>	<u>15,855,239</u>	<u>14,947,221</u>	<u>908,018</u>
Services and Supplies:				
Agriculture	98,900	95,460	33,479	61,981
Clothing	43,120	42,591	31,402	11,189
Household	110,336	121,222	104,133	17,089
Food	146,909	130,711	94,168	36,543
Office	71,865	75,246	57,352	17,894
Medical	15,980	12,034	12,253	(219)
Small tools	33,050	28,748	21,227	7,521
Non-capital equipment	<u>55,825</u>	<u>97,328</u>	<u>53,823</u>	<u>43,505</u>
Total Services and supplies	<u>575,985</u>	<u>603,340</u>	<u>407,837</u>	<u>195,503</u>
Maintenance:				
Structures	869,550	1,143,276	892,252	251,024
Equipment	<u>250,203</u>	<u>209,857</u>	<u>188,649</u>	<u>21,208</u>
Total Maintenance	<u>1,119,753</u>	<u>1,353,133</u>	<u>1,080,901</u>	<u>272,232</u>
Utilities	1,841,501	1,679,117	1,679,126	(9)
Professional service	717,970	1,246,686	1,260,251	(13,565)
Communications	135,500	100,030	144,892	(44,862)
Transportation	144,960	121,030	96,958	24,072
Debt service	-	-	65,680	(65,680)
District legal expense	144,000	132,000	132,000	-
Program services and supplies	167,507	156,288	125,076	31,212
Field Trips & Events	137,600	137,315	89,288	48,027
Finance Charges & Interest	76,400	75,869	74,497	1,372
Insurance	407,100	438,147	403,470	34,677
Instructor and sports officials	340,806	269,310	230,261	39,049
Training and Conferences	57,007	26,589	13,463	13,126
Licensing	22,300	26,190	19,947	6,243
Memberships	51,940	40,820	33,774	7,046
Publications/Legal Notice	2,100	3,213	3,179	34
Rents and leases:				
Equipment	100,918	225,015	251,380	(26,365)
Structures	<u>161,964</u>	<u>174,570</u>	<u>205,034</u>	<u>(30,464)</u>
Total Rents and leases	<u>262,882</u>	<u>399,585</u>	<u>456,414</u>	<u>(56,829)</u>
Miscellaneous	<u>46,500</u>	<u>47,834</u>	<u>116</u>	<u>47,718</u>
Total operating expenditures	<u>23,080,835</u>	<u>22,711,735</u>	<u>21,264,351</u>	<u>1,447,384</u>
Capital Outlay:				
Structures and improvements	4,975,234	4,975,234	4,260,998	714,236
Equipment	-	55,594	39,128	16,466
Total Capital outlay	<u>4,975,234</u>	<u>5,030,828</u>	<u>4,300,126</u>	<u>730,702</u>
Total expenditures	<u>28,056,069</u>	<u>27,742,563</u>	<u>25,564,477</u>	<u>2,178,086</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,544,156)</u>	<u>(4,372,812)</u>	<u>(1,404,203)</u>	<u>2,968,609</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from PG&E financing	-	-	1,576,310	1,576,310
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,576,310</u>	<u>1,576,310</u>
Net change in fund balance	(4,544,156)	(4,372,812)	172,107	4,544,919
Fund balance - July 1, 2019	<u>8,107,346</u>	<u>8,107,346</u>	<u>8,107,346</u>	-
Fund balance - June 30, 2020	<u>\$ 3,563,190</u>	<u>\$ 3,734,534</u>	<u>\$ 8,279,453</u>	<u>\$ 4,544,919</u>

LIVERMORE AREA RECREATION AND PARK DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>2018</u>	<u>2019</u>	<u>2020</u>
District's proportion of the collective net OPEB liability (asset)	0.42%	0.41%	0.44%
District's proportionate share of the collective net OPEB liability (asset)	\$ 116,763	\$ 950,150	\$ 495,308
District's covered payroll	\$ 4,254,668	\$ 4,585,695	\$ 4,434,257
District's proportionate share of the collective net OPEB liability (asset) as a percentage of its covered payroll	2.74%	20.72%	11.17%
Plan fiduciary net position as a percentage of the total OPEB liability	97.33%	77.91%	89.57%

The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

*This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

LIVERMORE AREA RECREATION AND PARK DISTRICT

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND SCHEDULE OF PENSION CONTRIBUTIONS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Schedule of Proportionate Share of the Net Pension Liability

Year Ended June 30,	District's proportion of the Net Pension Liability	District's proportionate share of Net Pension Liability	Covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll*	Plan's Fiduciary Net Position as a percentage of the Total Pension Liability
2020	0.64000%	\$ 13,701,573	\$ 4,434,257	308.99%	77.82%
2019	0.57200%	\$ 15,804,862	\$ 4,585,695	344.66%	72.74%
2018	0.35900%	\$ 7,228,288	\$ 4,254,668	169.89%	82.99%
2017	0.38500%	\$ 8,644,696	\$ 4,548,036	190.08%	77.76%
2016	0.48300%	\$ 9,288,497	\$ 4,485,863	207.06%	75.39%
2015	0.47129%	\$ 8,203,447	\$ 3,919,778	209.28%	77.26%

Schedule of Pension Contributions

Year Ended June 30,	Contractually required contribution*	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	District's covered payroll	Contributions as a percent of covered payroll*
2020	\$ 1,306,574	\$ 1,306,574	\$ -	\$ 4,434,257	29.47%
2019	\$ 1,100,236	\$ 1,100,236	\$ -	\$ 4,585,695	23.99%
2018	\$ 1,049,843	\$ 1,049,843	\$ -	\$ 4,254,668	24.68%
2017	\$ 1,189,646	\$ 1,189,646	\$ -	\$ 4,548,036	26.16%
2016	\$ 1,199,303	\$ 1,199,303	\$ -	\$ 4,485,863	26.74%
2015	\$ 1,145,344	\$ 1,145,344	\$ -	\$ 3,919,778	29.22%

The amounts presented for each fiscal year were actuarially determined at December 31 of the prior year and rolled forward to the measurement date.

*This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

LIVERMORE AREA RECREATION AND PARK DISTRICT

FOOTNOTES TO REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2020

Budgetary Comparison Schedule

Through the budget, the District board sets the direction of the District, allocates its resources and establishes its priorities. The annual budget serves from July 1st to June 30th, and is a vehicle that accurately and openly communicates these priorities to the community and other public agencies. Additionally, it establishes the foundation of effective financial planning by providing resources for planning that permit the evaluation of District performance.

The original budget represents the budget adopted by the board in June 2019 and the final budget reflects the mid-year budget adjustments adopted by the board in March 2020.

The District's adopted budget includes designated fund balances to be used in current year operations as well as a contingency expense for unexpected increases in expenditures. These amounts are not in accordance with generally accepted accounting principles and are therefore not included in the budgets presented in the required supplementary information.

Schedule of the District's Proportionate Share of the Net OPEB Liability

In determining the Plan's fiduciary net position, only 50% of the current deferred market gains that would be available to the OPEB Plan are included.

The Net OPEB Liability decreased primarily as a result of favorable investment returns during the calendar year 2019 offset somewhat by updating the health trend assumptions.

Schedule of Proportionate Share of the Net Pension Liability

In determining the Plan's fiduciary net position, only 50% of the current deferred market gains that would be available to the Pension Plan are included.

The Net Pension Liability decreased primarily as a result of the favorable investment return during calendar year 2019.

SUPPLEMENTARY INFORMATION

LIVERMORE AREA RECREATION AND PARK DISTRICT

**KIDANGO CONTRACT
SCHEDULE OF REVENUES AND EXPENSES**

JUNE 30, 2020

**KIDANGO, INC.
Livermore Area Recreation and Park District (LARPD)
Financial Report July 1, 2019 - June 30, 2020**

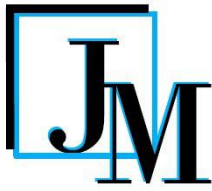
Revenue

Payments from Kidango to LARPD	\$ 664,535
Kidango Parent Fees from certified families to LARPD	\$ 43,955
Sub-total, Total Kidango-related Payments	\$ 708,490
Non-Kidango fees (non-certified children)	2,588,461
TOTAL REVENUE - Certified and non-Certified - at Kidango sites	\$ 3,296,951

Expenses - LARPD Sites that support Kidango

1000 Certificated Salaries	1,318,612
2000 Classified Salaries	1,122,344
3000 Employee Benefits	1,117,486
4000 Books and Supplies	118,060
5000 Services and Other Operating Expenses	179,071
6100/6200 Other Approved Capital Outlay	-
6400 New Equipment (<i>program-related</i>)	-
6500 Equipment Replacement (<i>program-related</i>)	-
Depreciation or Use Allowance	-
Start-Up Expenses (service level exemption)	-
Indirect Costs (Rate: _____%; included in Admin cost)	-
TOTAL EXPENSES - Kidango Sites	\$ 3,855,573
Less: Expenses Paid By Livermore Area Recreation & Park District	3,191,038
Total Expenses Claimed for Reimbursement to Kidango	\$ 664,535

OTHER INDEPENDENT AUDITOR'S REPORT



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Livermore Area Recreation and Park District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 1, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Livermore Area Recreation and Park District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Livermore Area Recreation and Park District's internal control. Accordingly, we do not express an opinion on the effectiveness of Livermore Area Recreation and Park District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

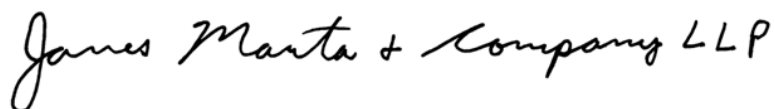
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

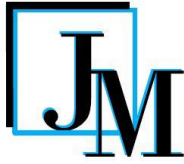
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 1, 2020



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

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

We have audited the basic financial statements of Livermore Area Recreation and Park District (the “District”) for the year ended June 30, 2020 and have issued our report thereon dated December 1, 2020. Professional standards require that we communicate certain matters to you related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated June 26, 2018, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls and other matters noted during our audit in a separate letter to you dated December 1, 2020.

Planned Scope and Timing of the Audit

We were unable to conduct our audit consistent with the planned scope and timing we previously communicated to you, as account reconciliations and year-end closing procedures were not completed by the District timely enough to allow us to complete the audit as originally scheduled.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application for the year ended June 30, 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most significant estimates are those regarding pension liability and the collectability of receivables.

Management's estimate of pension liability is based on an actuarial study performed by independent third parties. We evaluated the key factors and assumptions used to develop the estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the collectability of receivables is based on historical experience. We evaluated the key factors and assumptions used to develop the estimate of accounts receivable collectability and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements noted as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected adjustments that were brought to the attention of management as a result of our audit procedures. All adjustments identified during the audit are shown in Attachment I as adjusting journal entries.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 1, 2020. See Attachment II.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Services

We prepared the following information for the State Controller's Office for the year ending June 30, 2020, based on information provided by management:

- Special Districts Financial Transactions Report

The performance of the above other services does not constitute an audit. Accordingly, we will provide no opinion on the Special Districts Financial Transactions Report.

We have assisted management in preparing the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by management.

Management's responsibilities for other services included designating qualified individuals with the skill, knowledge, and experience to be responsible and accountable for overseeing financial statement preparation and any other nonattest services we performed as part of this engagement. Management has represented that they have evaluated the adequacy and results of those services and is accepting responsibility for them.

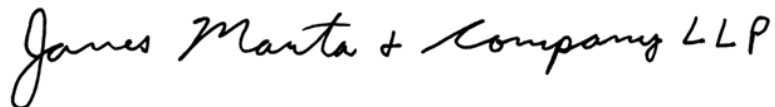
Other Significant Findings or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the District, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors. See Attachment III for discussion of upcoming accounting changes that will affect the district going forward.

James Marta & Company LLP
Certified Public Accountants

In addition to the financial audit, we performed agreed upon procedures on the appropriations limit under Article XIII B of the California Constitution and issued a related report; prepared the Special Districts Financial Transactions Report for Livermore Area Recreation and Park District and Governments of Livermore Financing Authority; and prepared the financial statements of the District using information provided by management. Performance of these “agreed upon procedures” and issuance of the aforementioned reports does not constitute an audit, nor does it impair our independence.

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

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 1, 2020

Corrected Misstatements:

Adjusting Journal Entries

Adjusting Journal Entries JE # 1		
PBC To adjust account balances per new TB		
1050-001-000-000	General Cash - 43501	121,065
1080-001-000-000	USB General Account	377,732
1145-001-000-000	General Cash - Special Tax 97-1 - 43506	2,712
1150-001-000-000	General Cash - DCAP - 43507	4
1156-001-000-000	Ravenswood-Buckley Trust - 43509	1,219
1180-001-000-000	Accounts Receivable - Zone 7	8
2158-001-000-000	Navia Benefits	984
4465-060-000-000	Professional Services	267,512
4477-007-000-000	Rent & Lease - Structures	16,235
4704-001-000-000	Finance Charges & Interest	273
4918-045-905-106	Bill Payne Park Master Plan	146,625
4946-045-603-415	SG Arroyo Del Valle Trail Renovation	21,146
5205-009-000-000	Kidango CCTR Sub-Contract	11,257
1171-001-000-000	ASES Unit 41 Accounts Receivable	44,383
1177-001-000-000	Accounts Receivable - Cayetano	32,084
1179-001-000-000	ESS Kidango Receivable	11,257
1181-001-000-000	Accounts Receivable - MSC	3,946
2240-001-000-000	Suspense	5,865
2250-001-000-000	Accounts Payable	16,235
2252-001-000-000	Payroll Payable Account	292,497
4465-060-000-000	Professional Services	136,052
4918-045-516-900	The Barn	70,717
4918-045-726-900	RLCC Security and Alarm System	10,575
4918-045-729-900	Asset Management High Priority Projects	9,595
4918-045-807-106	Robert Livermore Park - Baseball Field Project	30,000
4918-045-905-106	Bill Payne Park Master Plan	146,625
4946-045-603-415	SG Arroyo Del Valle Trail Renovation	10,573
5005-001-000-000	Property Taxes	10,269
5006-001-000-000	State Subvention	31,345
5009-001-000-000	Property Taxes - Supplemental	61,317
5038-045-603-415	EBRPD SG ARROYO DEL VALLE TRAIL RENOVATION	21,146
5067-001-000-000	Special Tax 97-1 Interest	2,712
5069-045-000-000	Buckley Trust Interest	1,218
5073-001-000-000	General Fund Interest	18,137
5076-001-000-000	Interest DCAP Acct.	4
5197-009-902-000	Full Cost Program Fees - AS	220
Total		966,772
		966,772
Adjusting Journal Entries JE # 2		
Auditor entry - To record proceeds of the PG&E on-bill financing agreement and the payments made from January through May 2020		
2161-001-000-000	PG & E - Energy Retrofit Loan Payable	1,510,630
4705-999-999-999	Auditor Account - Debt Service - PG&E On-Bill Financing	65,680
7900	Auditor Account - Other Financing Sources - PG&E On-Bill Financing	1,576,310
Total		1,576,310
		1,576,310

Adjusting Journal Entries JE# 3

To fix expense account that did not close in the PY and to agree beginning fund balance to PY audited ending balance

3300-001-000-000	General Fund Balance	10,173	
4918-045-726-900	RLCC Security and Alarm System	10,180	
5073-001-000-000	General Fund Interest	9	
4465-060-000-000	Professional Services		10,180
4918-045-726-900	RLCC Security and Alarm System		10,180
4918-045-729-106	Asset Management High Priority Projects		2
Total		20,362	20,362

Reclassifying Journal Entries

None.

Proposed Journal Entries

None.



Livermore Area
Recreation and Park District
An independent special district

4444 East Avenue, Livermore, CA 94550-5053
(925) 373-5700 www.larpd.org

General Manager
Mathew L. Fuzie

MANAGEMENT REPRESENTATION LETTER

December 1, 2020

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Livermore Area Recreation and Park District as of June 30, 2020 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Livermore Area Recreation and Park District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 1, 2020:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated June 26, 2018, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We acknowledge that we are responsible for distributing the issued report as well as the communication with governance letter and internal control letter to all governing board members.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.

Board of Directors
Maryalice Faltings

David Furst

Jan Palajac

Philip Pierpont

Beth Wilson

- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- We have reviewed and approved the adjusting and reclassifying journal entries reflected in the audit statements and Attachment A.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, non-spendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All inter-fund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.

- The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
- The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit;
 - and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Livermore Area Recreation and Park District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Livermore Area Recreation and Park District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date

that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Livermore Area Recreation and Park District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with GASB.
- b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with GASB.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with GASB.
- b. We believe the supplementary information, including its form and content, is fairly presented in accordance with GASB.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

- e. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- f. We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- g. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Use of a Specialist

We agree with the findings of specialists in evaluating the District's proportionate share of net pension and net OPEB liabilities and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Pension and Postretirement Benefits

We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.



Jeffrey Schneider, Administrative Services Manager

Attachment A
 JOURNAL ENTRY REPORT

Adjusting Journal Entries

Adjusting Journal Entries JE # 1		
PBC To adjust account balances per new TB		
1050-001-000-000	General Cash - 43501	121,065
1080-001-000-000	USB General Account	377,732
1145-001-000-000	General Cash - Special Tax 97-1 - 43506	2,712
1150-001-000-000	General Cash - DCAP - 43507	4
1156-001-000-000	Ravenswood-Buckley Trust - 43509	1,219
1180-001-000-000	Accounts Receivable - Zone 7	8
2158-001-000-000	Navia Benefits	984
4465-060-000-000	Professional Services	267,512
4477-007-000-000	Rent & Lease - Structures	16,235
4704-001-000-000	Finance Charges & Interest	273
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2240-001-000-000	Suspense	5,865
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5073-001-000-000	General Fund Interest	18,137
5076-001-000-000	Interest DCAP Acct.	4
5197-009-902-000	Full Cost Program Fees - AS	220
Total		966,772
Adjusting Journal Entries JE # 2		
Auditor entry - To record proceeds of the PG&E on-bill financing agreement and the payments made from January through May 2020		
2161-001-000-000	PG & E - Energy Retrofit Loan Payable	1,510,630
4705-999-999-999	Auditor Account - Debt Service - PG&E On-Bill Financing	65,680
7900	Auditor Account - Other Financing Sources - PG&E On-Bill Financing	1,576,310
Total		1,576,310

Adjusting Journal Entries JI # 3

To fix expense account that did not close in the PY and to agree beginning fund balance to PY audited ending balance

3300-001-000-000	General Fund Balance	10,173	
4918-045-726-900	RLCC Security and Alarm System	10,180	
5073-001-000-000	General Fund Interest	9	
4465-060-000-000	Professional Services		10,180
4918-045-726-900	RLCC Security and Alarm System		10,180
4918-045-729-106	Asset Management High Priority Projects		2
Total		20,362	20,362

Reclassifying Journal Entries

None.

Proposed Journal Entries

None.

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the District in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the District. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB Statement No. 84, Fiduciary Activities
Effective for the fiscal year ending June 30, 2021

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government’s fiduciary funds.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

GASB Statement No. 87, Leases
Effective for the fiscal year ending June 30, 2022

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period

Effective for the fiscal year ending June 30, 2022

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

GASB Statement No. 90, Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61

Effective for the fiscal year ending June 30, 2021

The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

GASB Statement No. 91, Conduit Debt Obligations

Effective for the fiscal year ending June 30, 2023

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB Statement No. 92, Omnibus 2020

Effective dates vary

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports – *Effective for the fiscal year ending June 30, 2022*
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan – *Effective for the fiscal year ending June 30, 2022*
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits – *Effective for the fiscal year ending June 30, 2022*
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements – *Effective for the fiscal year ending June 30, 2022*
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition – *Effective for the government acquisitions occurring in reporting periods beginning after June 15, 2021*
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers – *Effective for the fiscal year ending June 30, 2022*
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature – *Effective for the fiscal year ending June 30, 2022*
- Terminology used to refer to derivative instruments. – *Effective for the fiscal year ending June 30, 2022*

GASB Statement No. 93, Replacement of Interbank Offered Rates

Effective for the fiscal year ending June 30, 2022

The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended

Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements

Effective for the fiscal year ending June 30, 2023

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance
Effective immediately

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of the preceding statements have been updated to reflect the impact of the issuance of GASB 95.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements
Effective for the fiscal year ending June 30, 2023

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans
Effective for the fiscal year ending June 30, 2021

The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

MANAGEMENT LETTER

To Management
Livermore Area Recreation and Park District
Livermore, California

We have recently completed the audit of the financial statements of Livermore Area Recreation and Park District and have issued our report thereon dated December 1, 2020. In planning and performing our audit of your financial statements for the period ended June 30, 2020, we applied generally accepted auditing standards (GAAS) as we considered your internal control over financial reporting as a basis for designing our auditing procedures. We did this for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of your internal controls.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Although our audit was not designed to provide assurance on the internal control structure and its operation, we noted certain matters that we are submitting for your consideration for the improvement of the Livermore Area Recreation and Park District accounting and financial reporting functions. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. We will review the status of these comments during our next audit engagement. This letter does not affect our report dated December 1, 2020, on the financial statements of the Livermore Area Recreation and Park District.

Current Year Recommendations

2020-01 Year-End Closing

Condition

During the year, the District had a change in the accounting department by hiring a new accountant. The new accountant's inability to meet the management's expectations resulted in delays in closing the books and preparing for the audit, on top of the operational delays caused by the COVID-19 pandemic. This also resulted in one expense account (4918-045-726-900) not being closed to equity and the cash reconciliations not being made timely.

Recommendation

We recommend that the District take whatever steps necessary to ensure that the year-end closing is completed on a timely basis. This includes assigning specific personnel with the necessary level of competence and responsibilities with corresponding time requirements. Strict adherence to the schedule should be required because this will allow for the year-end work and audit preparation to be a much less time-consuming and arduous process.

Management's Response

The District hired a new Accountant in late 2019, just prior to the onset of the Finance Officer's maternity leave, and reassigned the former Accounting Supervisor to a Purchasing Agent /Accounting support role. By early 2020, it was clear that the Accountant was not able to satisfactorily fill her role and she was therefore terminated prior to completing her 6-month probationary period (in March, 2020). The District reassigned the Accountant position to the former Accounting Supervisor and the entire Accounting team was simultaneously realigned to report directly to the District's Finance Officer, who had recently returned from her leave. The newly aligned team did an excellent job of correcting and completing work that had been not been addressed in a satisfactory manner by the former Accountant, and did so while adjusting to stay-at-home orders associated with the COVID-19 pandemic. The District is not anticipating any changes to the organizational structure of the accounting department as it is now being effectively managed by the Finance Officer. The District staff has a calendar of year-end close activities that outlines areas of responsibility for each team member and that encompasses the closing process as well as the team's preparation for the annual audit, all to ensure the timely completion of the year-end financial close.

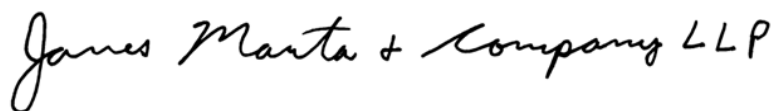
Prior Year Recommendations

No matters were reported.

Livermore Area Recreation and Park District responses to the recommendations above were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

We believe that the implementation of these recommendations will provide Livermore Area Recreation and Park District with a stronger system of internal accounting control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you and assist in any way possible with their implementation.

This report is intended solely for the information and use of the Board of Directors, management, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 1, 2020

Livermore Area Recreation and Park District

Staff Report

TO: Chair Palajac and Board of Directors

FROM: Mat Fuzie, General Manager

PREPARED BY: Jeffrey Schneider, Administrative Services Manager
Megan Shannon, Human Resources Officer

DATE: December 9, 2020

SUBJECT: District Notice 0001 - Personnel Rules and Regulations: Holiday Pay (**Revised**)

COMMISSION: Personnel Commission recommended approval, with edits (December 1, 2020)

COMMITTEE: Personnel Committee recommended approval, with edits (Nov.10 and Dec. 2, 2020)

Recommendation: That the Board of Directors approve proposed revisions to District Notice 0001 - Personnel Rules and Regulations: Holiday Pay.

This District Notice (DN) supersedes District Notice 0001- Personnel Rules and Regulations: Holiday Pay, which was published on November 27, 2018.

Purpose: This revised Holiday Pay District Notice serves four primary purposes:

1. To enable employees to have more flexibility to celebrate holidays that are important to them but which are not currently observed by the District.
2. To facilitate staff scheduling processes by revising how Floating Holidays are utilized by allowing them to be in full-day increments only (hourly-based, partial days have been allowed to date).
3. To discontinue a non-standard and fiscally impactful practice whereby benefited staff who are not scheduled to work on an Observed Holiday are, at present, able to designate another day within the same pay period as a holiday not worked.
4. To enhance flexibility in how the District addresses instances in which an Observed Holiday actually occurs on a weekend.

Effective: January 1, 2021

Highlights:

1. In an attempt to be more inclusive when it comes to our diverse workforce and the holidays which employees wish to celebrate, the District proposes modifications to its schedule of Observed Holidays and annual Floating Holiday allocation. While this proposal would reduce the number of Observed Holidays from thirteen (13) to nine (9), staff also recommends that the annual allocation of Floating Holidays be increased from two (2) to six (6).
 - 1.1. Moving forward, the District will observe nine (9) Federal holidays, all of which it currently observes, and will no longer formally observe the following four (4) holidays: Spring Holiday, the Friday after Thanksgiving, Christmas Eve Day, and New Year's Eve Day.
 - 1.1.1. For operating units that work a standard Monday to Friday schedule (the majority of employees), the District will observe holidays in a fashion that is consistent with the Federal Government. For operating units whose employees work a non-standard schedule, the District will observe holidays on the actual date upon which they occur.
 - 1.1.1.1. Example: Independence Day falls on a Sunday in 2021. The Federal Government will observe the holiday on Monday, July 5, 2021. The District will observe the holiday on Monday, July 5th for employees whose operating units rely on a Monday to Friday schedule. Units with a non-standard schedule, a current example being Open Space, will be subject to an Observed Holiday schedule that includes Sunday, July 4th, not July 5th.
 - 1.2. In place of the four (4) Observed Holidays that are proposed to be dropped, the District will grant benefited staff four (4) Floating Holidays per calendar year, in addition to the current allocation of two (2) Floating Holidays (bringing the new annual count to six (6)), to provide more flexibility for employees to celebrate holidays of their choosing that are not currently observed by the District (i.e. Juneteenth, Cesar Chavez Day), or any other day deemed important to the employee. These Floating Holidays will be provisioned on January 1st of each year.
 - 1.2.1. Floating Holiday provisions will be pro-rated for new employees who join the District after January 1st (please see item 6.5 of the DN)
2. The nine (9) Federal holidays that will continue to be observed are not guaranteed, meaning that if an employee is not normally scheduled to work on the date that the District observes a holiday, they will no longer be able to elect an alternative day during that same pay period to observe that holiday and be paid for it.
3. At present, benefited employees receive two (2) Floating Holidays on July 1st each year and these hours are available to be used until June 30th of the following calendar year. Employees who have

not used their latest allocation of Floating Holiday hours by the time the new allocation is provisioned (January 1, 2021) may continue to use them until December 31, 2021, while also receiving the new grant of 6 Floating Holidays.

4. As is currently the case, Floating Holidays that are unused after 12 months (now coinciding with December 31st each year) will no longer be available in the new calendar year, when a new grant of Floating Holidays will be made available. As documented in District Notice 0005 - Reduction in Force, Floating Holiday balances that exist at the time an employee leaves the District will have no cash-out value upon termination.
5. An important change to the use of Floating Holidays will be effective with this District Notice: Floating Holidays may only be taken in the form of full days off to minimize scheduling challenges. No longer will Floating Holidays be denominated in hours, with a one-time exception for employees who currently have a balance of Floating Holiday hours that is not equivalent to one or two full days (6 hours per day for Part-Time Benefited and 8 hours per day for Full-Time staff); in these cases, employees will be able to work down these legacy balances in the form of hours and will be encouraged to do so by December 31, 2020.
6. Of note is that the attached Notice reflects no change to the combined total of Observed and Floating Holidays (15), just a modification to the mix of them: from 13 Observed and 2 Floating to 9 Observed and 6 Floating. Clearly the Board may decide to reduce this total in the future, but staff recommends no change at present given the significance of the recent organizational and compensation changes that have been implemented in response to the COVID-19 pandemic.

District Notice 0001 - Personnel Rules and Regulations: Holiday Pay (Revised)

This District Notice replaces the existing District Notice 0001, published November 27, 2018, and supersedes existing Rules and Regulations concerning Holiday pay, which will be revised to reflect its contents.

The District's Observed Holidays, allocation of Floating Holidays, and treatment of Holiday pay will be as follows:

1. **Observed Holidays:** employees will be eligible for up to nine (9) Observed Holidays per calendar year, though this number may vary based on individual employee schedules, which will be reflected in all recruitment and new hire materials, effective immediately.
 - 1.1. The District will observe the following holidays, which align with Federal holidays but which may vary in terms of the specific day on which the holidays are observed: **New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, and Christmas Day.**
 - 1.2. When an Observed Holiday actually occurs on a weekend, which is possible for Independence Day, Christmas Day, and New Year's Day, the District will accommodate operating units with non-standard schedules, as outlined below.
 - 1.2.1. For operating units that work a standard Monday to Friday schedule (the majority of employees), the District will observe holidays in a fashion that is consistent with the Federal Government. For operating units whose employees work a non-standard schedule which includes weekends, the District will observe holidays on the actual date upon which they occur.
 - 1.2.1.1. Example: Independence Day falls on a Sunday in 2021. The Federal Government will observe the holiday on Monday, July 5, 2021. The District will observe the holiday on Monday, July 5th for employees whose operating units rely on a standard schedule. For units that operate on a non-standard schedule, the District will observe a holiday schedule that includes Sunday, July 4th, not July 5th.
 - 1.2.2. Prior to the onset of each calendar year, the District will formally establish which operating units will be subject to the Federal Government's dates for Observed Holidays and which will be subject to a non-standard schedule for Observed Holidays. Both the standard and non-standard Observed Holiday schedules will be communicated prior to the onset of the calendar year.
2. **Observed Holiday worked:** any non-exempt employee, regardless of benefit status (Pensioned, Regular, Part-Time Benefited, and Casual, defined below), will be paid at the rate of 1.5 times their normal pay rate for all hours worked on a Observed Holiday.
3. **Observed Holiday not-worked:** a non-exempt employee who would normally be scheduled to work on a day on which an Observed Holiday falls but who does not work that day, will receive

Holiday pay that is based upon his/her standard pay rate. A standard number of hours (6 hours for a Part-Time Benefited employee and 8 hours for Full-Time Regular and non-exempt Pensioned employees) will be used to calculate holiday pay (provided the employee is on paid status the day prior to the holiday and the day following the holiday).

4. If a non-exempt benefited or Casual employee is not normally scheduled to work on a day on which an Observed Holiday occurs, they shall not be granted paid holiday leave for that day. Effective with this District Notice, the District will no longer allow benefited employees who are not normally scheduled to work on the day on which an Observed Holiday occurs to designate another day within the same pay period as a holiday not worked.
5. No employee who is required to work on an Observed Holiday will be eligible to identify, and be paid for, an alternative day to report time-not-worked for the Observed Holiday that he/she actually worked (a reference to prior, inactive, District policy).
6. **Floating Holidays:** in addition to the aforementioned Observed Holidays, and in an attempt to recognize the diversity of our employees, all benefited employees shall be granted six (6) Floating Holidays on January 1st each year.
 - 6.1. To facilitate scheduling, employees will be required to submit all of their requests for Floating Holidays (via the Kronos application) by the end of January each year. Supervisors or managers, as applicable, will respond to each request no later than February 15th (or earlier if the request is submitted for a date prior to February 15th as long as such requests are submitted with at least two weeks' notice prior to the requested day(s) off) and will work with each employee whose request has been denied to explain their decision and to work with the employee to establish an alternative date. Supervisor and manager discretion in reviewing time off requests is required to ensure that customer service and/or important deliverables are not impacted. These decisions will be made objectively and should be based upon criteria such as seniority, submission timing, and the aforementioned customer service and/or deliverable considerations.
 - 6.2. As of the effective date of this District Notice, Floating Holidays may only be taken in the form of full days off in order to minimize scheduling challenges. No longer will Floating Holidays be denominated in hours.
 - 6.3. For Payroll purposes, the District will treat a Floating Holiday like an Observed Holiday: Part-Time Benefited employees will receive the equivalent of six (6) hours of pay for each Floating Holiday reported, while Full-Time employees will receive the equivalent of eight (8) hours of pay.
 - 6.4. If circumstances are such that a supervisor determines that an employee is needed to work on a date that had previously been approved as a Floating Holiday, the supervisor will work with the employee to identify an alternative date for the employee to schedule the Floating Holiday. Hours worked on the originally scheduled Floating Holiday will be paid at the employee's normal pay rate. In the rare case that an alternative date cannot be

identified (likely only very late in the calendar year), the employee will earn 1.5x his/her normal pay rate for hours worked on that day.

- 6.5. Floating Holiday allocations will be pro-rated as follows for new employees who join the District after January 1st:

Start Date	Floating Holidays Awarded in Year of Hire
Jan-Feb	5
Mar-Apr	4
May-Jun	3
Jul-Aug	2
Sep-Oct	1
Nov-Dec	0

- 6.6. Floating Holidays not used as of December 31st of each year cannot be carried over to the new calendar year and will be lost. In addition, and as documented in District Notice 0005 - Reduction in Force, Floating Holiday balances that exist at the time an employee leaves the District will have no cash-out value upon termination.

7. Definitions:

- 7.1. **Pensioned employees:** includes all exempt employees and non-exempt Full-Time employees who are currently included in the Alameda County Employees' Retirement Association (ACERA) pension plan;
- 7.2. **Regular employees:** non-exempt, full-time benefited;
- 7.3. **Part-Time Benefited employees:** non-exempt, part-time benefited staff who work a minimum of 1,456 hours per 12-month measurement period (see below) and a maximum of 1,664 hours per 12-month measurement period, which can only be exceeded with the prior approval of the General Manager (rare);
- 7.4. **Casual employees:** non-benefited, typically (but not necessarily) seasonal staff whose hours cannot exceed 1,560 in the 12-month measurement period; and
- 7.5. **12-month measurement period for hours worked:** to comply with reporting requirements for the Affordable Care Act (ACA), the District measures hours worked for all staff for a standard 12-month period that ends mid- November each year. We will use this same 12-month period for purposes of managing the hours of Part-Time Benefited and Casual staff.

Sections Removed from Original District Notice 0001:

1. When an Observed Holiday occurs on a day of the week on which a benefited employee is not scheduled to work, the employee can coordinate with his/her supervisor to identify an alternative day, during that same pay period, for which the employee will report a holiday-not-worked. As outlined above in item 2, his/her standard pay rate will applied to a standard number of hours (6 hours for a Part-Time Benefited employee and 8 for Full-Time Regular and non-exempt Pensioned employees) in order to calculate holiday pay.
2. The District recognizes the following holidays: New Year's Eve Day, New Year's Day, Martin Luther King Day, Presidents' Day, Spring Holiday, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve Day and Christmas Day.

Livermore Area Recreation and Park District

Staff Report

TO: Chair Palajac and Board of Directors

FROM: Mat Fuzie, General Manager

PREPARED BY: Jeffrey Schneider, Administrative Services Manager
Megan Shannon, Human Resources Officer

DATE: December 9, 2020

SUBJECT: District Notice 0007 - Elimination of Administrative Leave for Exempt Employees

COMMISSION: Personnel Commission recommended approval, with edits (December 1, 2020)

COMMITTEE: Personnel Committee recommended approval, with edits (December 2, 2020)

Recommendation: That the Board of Directors approve District Notice 0007 - Elimination of Administrative Leave for Exempt Employees.

Purpose: To clarify and simplify how the District's exempt employees, who are not eligible for Compensatory Time off or Overtime Pay, are able to experience a healthy and effective work-life balance. This District Notice (DN) replaces our current Administrative Leave Policy (HR-14-2455) with a more flexible system in which the Management Team can directly manage the effectiveness of their exempt staff in achieving goals and objectives while supporting their ability to achieve a healthy work-life balance. The District classifies all supervisory and managerial staff as exempt, which currently amounts to eleven (11) employees.

Effect of this DN: With the approval and adoption of this DN as of January 1, 2021, the District will forego the existence of a formal Administrative Leave hours bank system of any sort. The last bank of Administrative Leave hours will be exhausted as of December 31, 2020. In its place, the General Manager will implement a more progressive and flexible leave program which provides the autonomy exempt employees require to balance the responsibilities of both their work and home lives, thereby maximizing their effectiveness, work-life balance, and ultimately their value to the District. Exempt employees will be eligible to take leave to address personal responsibilities that cannot be accomplished outside of normal work hours and/or to reinvigorate themselves after completing a particularly challenging set of work deliverables. Prior approval from an exempt employee's Manager will be required, and the District encourages Managers to initiate discussions about such time off as well. Again, the underlying assumption is that Managers and their exempt employees are in agreement that established goals are being met in terms of timing and content.

District Notice 0007
Elimination of Administrative Leave for Exempt Employees

This District Notice (DN) supersedes District Policy Number HR-14-2455: Administrative Leave Policy.

Purpose: To clarify and simplify how the District's exempt employees, who are not eligible for Compensatory Time off or Overtime Pay, are able to experience a healthy and effective work-life balance. This DN replaces our current Administrative Leave Policy (HR-14-2455) with a more flexible system in which the Management Team can directly manage the effectiveness of their exempt staff in achieving goals and objectives while supporting their ability to achieve a healthy work-life balance.

Effective: January 1, 2021

Background: Under the Fair Labor Standards Act (FLSA), exempt employees who work more than forty (40) hours per week are not eligible to receive Compensatory Time Off or Overtime Pay. In recognition of this, the District's exempt employees have historically received forty (40) hours of Administrative Leave on both January 1 and July 1, for a total of eighty (80) hours per year. If the leave time was unused during any six (6) month period, it was forfeited (i.e. if the hours granted on January 1 were not used prior to July 1). In the past, many employees have been unable to take extended time off due to busy schedules, and thus oftentimes have lost out on their Administrative Leave hours.

As stated in the existing Policy, Administrative leave is intended to be used for *time off purposes* in general. In practice, Administrative Leave hours have primarily been used for vacation purposes. As well, because of the fact that hours not used within the six month period in which they were available would be lost, employees have tended to use those balances prior to vacation, which has resulted in many employees reaching their maximum vacation accrual balances, a real financial issue when one of these employees leaves the District and is paid for those balances. (Note: effective 08/12/20, DN0005 - Reduction in Force, discontinued the prior practice of paying out any Administrative Leave balances upon separation).

An exempt employee primarily performs duties that are related to the management and/or professional operations of the District, and receives a salary for the work they perform rather than an hourly rate (i.e. they are paid for the work they do rather than the number of hours they take to complete the task). Job descriptions for these positions are written in a fashion that typically require at least forty (40) hours of work per week to complete and on occasion the duties, responsibilities and activities require additional hours beyond the forty (40). As well, the District's exempt roles are relatively complex and deadline driven, which can result in long, and occasionally stressful work hours.

Effect of this DN: With the approval and adoption of this DN, the District will forego the existence of a formal Administrative Leave hours bank system of any sort. The last bank of Administrative Leave hours will be exhausted as of December 31, 2020. In its place, the General Manager will implement a more progressive and flexible leave program which provides the autonomy exempt employees require to balance the responsibilities of both their work and home lives, thereby maximizing their effectiveness, work-life balance, and ultimately their value to the District. Exempt employees will be eligible to take leave to address personal responsibilities that cannot be accomplished outside of normal work hours and/or to reinvigorate themselves after completing a particularly challenging set of work deliverables. Prior approval from an exempt employee's Manager will be required, and the District encourages Managers to initiate discussions about such time off as well. Again, the underlying assumption is that Managers and their exempt employees are in agreement that established goals are being met in terms of timing and content.

Livermore Area Recreation and Park District

Staff Report

TO: Chair Palajac and Board of Directors

FROM: Mathew Fuzie, General Manager

PREPARED BY: Linda VanBuskirk, Executive Assistant to the General Manager

DATE: December 9, 2020

SUBJECT: Day, Time and Place of Regular Board Meetings and 2021 Board Meeting Schedule

RECOMMENDATION: That the Board of Directors review and discuss the attached draft 2021 Board Meeting Schedule.

LARPD Board meetings are normally conducted on the second and last Wednesday of each month at 7:00 p.m. at the Robert Livermore Community Center. In recent years, there has been one Board meeting in the months of November and December. Due to the current COVID-19 pandemic, the Board approved a revised schedule as of June 9, 2020 in order to hold meetings at 2:00 p.m. virtually.

BACKGROUND: LARPD Board Policy No. 5010-Board Meetings #4b states: "At this meeting (annual organizational meeting) the date, time and place of regular Board meetings shall be set by the Board." Policy No. 5010 #4c states: "The meeting calendar for the Board of Directors for the upcoming year shall be adopted at the annual December organizational meeting."

Industry trainings, holidays and community events have been taken into consideration, so there are some exceptions to the regular schedule because of date conflicts (notated in red).

In addition to dates for the regular Board meetings, the draft schedule includes dates for public meetings held in various parks in July, August and September of 2021.

ATTACHMENTS:

Draft 2021 Board Meeting Schedule



Livermore Area
Recreation and Park District
An independent special district

Livermore Area Recreation and Park District

2021 Board Meeting Schedule

(to be) Adopted December 9, 2020

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom’s Executive Orders, the Livermore Area Recreation and Park District Board of Directors and staff will be participating in these meetings via teleconference. In the interest of maintaining appropriate social distancing, members of the public may participate in the meeting electronically, and shall have the right to observe and offer public comment at the appropriate time during these Board meetings. Call in numbers will also be provided, as identified on the Agenda. Once the Health Orders are lifted, meetings may be held in the Cresta Blanca Room at the Robert Livermore Community Center, 4444 East Ave., Livermore (exceptions are noted).

Regular Board Meetings

Jan. 13.	2:00 p.m.	July 14.	2:00 p.m.
Jan. 27.	2:00 p.m.	July 28.	2:00 p.m.
Feb. 10	2:00 p.m.	Aug 11	2:00 p.m.
Feb. 24	2:00 p.m.	Aug. 25	2:00 p.m.
March 10	2:00 p.m.	Sept. 8.	2:00 p.m.
March 31	2:00 p.m.	Sept. 29	2:00 p.m.
April 14	2:00 p.m.	Oct. 13	2:00 p.m.
April 28	2:00 p.m.	Oct. 27	2:00 p.m.
May 12	2:00 p.m.	Nov. 10	2:00 p.m.
May 26	2:00 p.m.	Dec. 8.	2:00 p.m.
*June 8 (Tuesday)	2:00 p.m.		
June 9	2:00 p.m.	*June 9 is Rodeo Mixer at	
*June 10 (Thursday).	2:00 p.m.	5pm	
June 23	2:00 p.m.		

Public Meetings in Parks

Wed., July 21	6:00 PM	Location TBD
Wed., Aug. 18	6:00 PM	Location TBD
Wed., Sept. 15	6:00 PM	Location TBD

2021 Trainings/Conferences

CPRS Annual Conference	March 22-26, 2021	Virtually
*Calif. Trails & Greenways	*April 14-16, 2021	Virtually
*CARPD Annual Conference	*April 28-May 1, 2021	Monterey, CA
CSDA Legislative Days	May 18-19, 2021	Sacramento, CA (or virtually)
CSDA Annual Conference	Aug 30-Sept 2, 2021	Monterey, CA
NRPA Annual Congress	September 21, 2021	Nashville, TN

Livermore Area Recreation and Park District

Staff Report

TO: Chair Palajac and Board of Directors

FROM: Mathew Fuzie, General Manager

PREPARED BY: Linda VanBuskirk, Executive Assistant to the General Manager

DATE: December 9, 2020

SUBJECT: Annual Board Policy Manual Review

RECOMMENDATION: That the Board of Directors review the “Policy Manual of the Board of Directors” and discuss any revisions it may wish to implement. Staff will incorporate any revisions directed by the Board, to be formally adopted at a future meeting.

BACKGROUND: Paragraph 4 of Board Policy No. 5010-Board Meetings discusses the Annual Organizational Meeting at its meeting in December. Paragraph 4d states:

“At this meeting the Board shall conduct a review of the Board Policy Manual.”

ATTACHMENTS:

- Policy Manual of the Board of Directors

Livermore Area Recreation and Park District Staff Report

TO: Chair Palajac and Board of Directors

FROM: Mat Fuzie, General Manager

PREPARED BY: Mat Fuzie, General Manager

DATE: December 9, 2020

SUBJECT: Board of Directors Term of Office

COMMITTEES: N/A

Recommendation: That the Board of Directors assert that Public Resources Code Section 5784.3 be the standard for and strictly adhered to determining factor in the Term of Office for incoming and outgoing board members. By strictly adhering to this statute the District will avoid any ambiguity in scheduling the transition of responsibilities for the seat on the board.

Background:

LARPD Board Policy No. 4020 "Attendance at Meetings" states at paragraph 1c: When a vacancy has occurred on the Board of Directors, such vacancy shall be filled only in accordance with the Public Resources Code Section 5784.3.

Public Resources Code Section 5784.3(a) states: (a) The term of office of each member of a board of directors who has been elected or appointed to a fixed term is four years. Directors shall take office at noon on the first Friday in December following their election or their appointment to a fixed term.

There is no standing board policy for Term of Office other than what is stated in Board Policy No. 4020 "Attendance at Meetings".

5784.3. (a) The term of office of each member of a board of directors who has been elected or appointed to a fixed term is four years. Directors shall take office at noon on the first Friday in December following their election or their appointment to a fixed term. (b) Notwithstanding subdivision (a), in the case of a district formed on or after January 1, 2002, the directors shall serve the terms determined pursuant to Section 5783.11. (c) Any vacancy in the office of a member appointed to a board of directors shall be filled pursuant to Section 1779 of the Government Code. (d) Any vacancy in the office of a member elected to a board of directors shall be filled pursuant to Section 1780 of the Government Code. 5784.5.



Livermore Area
Recreation and Park District
An independent special district

POLICY MANUAL

OF THE

BOARD OF DIRECTORS

Adopted: Resolution No. 1773 April 24, 2002
Revised: Resolution No. 1805 January 29, 2003
Revised: Resolution No. 1948 February 9, 2005
Revised: Resolution No. 2015 June 14, 2006
Revised: Resolution No. 2057 June 13, 2007
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Revised: Resolution No. 2156 January 14, 2009
Revised: Board Motion January 13, 2010
Revised: Resolution No. 2271 January 12, 2011
Revised: Resolution No. 2363 December 12, 2012
Revised: Resolution No. 2370 February 13, 2013
Revised: Board Motion January 14, 2015
Revised: Board Motion January 13, 2016
Revised: Resolution No. 2601 January 17, 2018
Revised: Resolution No. 2611 March 14, 2018
Revised: Resolution No. 2657 March 13, 2019

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Livermore Area Recreation and Park District Board Policy Manual

INTRODUCTION

PURPOSE

It is the intent of the Board of Directors of the Livermore Area Recreation and Park District to maintain a Board Policy Manual. The manual is comprised of the Board's current policies, being the rules and regulations enacted by the Board describing how the Board of Directors shall govern itself as a legislative body and conduct the business of the District.

The Board Policy Manual has been developed in order to provide information and guidance to Board members, employees, and members of the public on Board processes and procedures.

Establishment of these policies is intended to assist in the efficient and effective operation of the District. By following consistent Board operational policies, the Board is better able to focus on the business of the District.

If any policy or portion of a policy contained within the Board Policy Manual is in conflict with rules, regulations, State law or legislation having authority over the Livermore Area Recreation and Park District, said rules, regulations, State law or legislation shall prevail. This Policy incorporates by reference the State's Ralph M. Brown Act, Assembly Bill 1234, LARPD's Conflict of Interest Code (incorporating the California Political Reform Act, CA Government Code § 81000, et. seq.) and LARPD's Personnel Rules and Regulations.

LEGAL AUTHORITY, HISTORY AND ORGANIZATION OF THE DISTRICT

The Livermore Area Recreation and Park District is an independent special district organized under the provision of Chapter 4, Division 5, Public Resources Code, State of California (5700 series). As such, it is a political subdivision of the State of California – a completely independent governmental agency.

The District was originally organized as the Livermore Area Park, Recreation and Parkway District. In a special election on Tuesday, June 10, 1947, Livermore voters ratified a resolution of the Alameda County Board of Supervisors to form the Livermore Area Park, Recreation and Parkway District. This vote expressed a desire of the local citizens for an adequate park and recreation system within the District for the purposes of 1) organizing, promoting and conducting community recreation programs;

2) establishing an operational system of recreation and facilities; and 3) acquiring land and facilities for recreation usage.

By January 12, 1948, the District was authorized to levy and collect taxes based on assessed property values within the District. For nearly 10 years thereafter, the affairs of the District were administered by a nine-member recreation board acting in an advisory capacity to the governing body of the District – the Alameda County Board of Supervisors.

County resolution No. 85820 provided for a special election to be held in the Livermore Area Park, Recreation and Parkway District in Alameda County on Tuesday, January 21, 1958 for the purpose of submitting to the electorate of the District the question of whether or not the District should be governed by its own Board of Directors and providing for the first Board of Directors of the District. In this election, five Directors were elected: William A. Clark, John S. Foster, Jr., Lester J. Knott, Leonard G. Lind, and M.W. "Tex" Spruiell.

On December 8, 1959, by Resolution No. 41, the Board of Directors changed the name of the District to the Livermore Area Recreation and Park District.

POWERS AND DUTIES

The District continues to be governed by an elected five-member Board of Directors directly responsible to the electorate. The Board of Directors is the legislative body of the District and establishes policy and provides broad guidance and general direction for District operation. The state statutes, California Public Resources Code, Division 5, Chapter 4, give the Board wide power and latitude in District operation.

Under the statutes (Article 7, Section 5786), the District is authorized to:

- (a) Organize, promote, conduct, and advertise programs of community recreation, including but not limited to parks and open space, parking, transportation, and other services that improve the community's quality of life.
- (b) Establish systems of recreation and recreation facilities, including but not limited to parks and open space.
- (c) Acquire, construct, improve, maintain, and operate recreation facilities, including but not limited to parks and open space, both inside and beyond the District's boundaries.

In order to carry out the functions of the District, the statutes (Article 7, Section 5786.1) give the District the following rights and powers:

- (a) To sue and be sued.

- (b) To acquire any real or personal property within or outside the District, to hold, manage, occupy, dispose of, convey and encumber the property, and to create a leasehold interest in the property for the benefit of the District.
- (c) To acquire any real or personal property by eminent domain within the boundaries of the District.
- (d) To hire necessary employees, to define their qualifications and duties, and to provide a schedule of compensation for performance of their duties.
- (e) To engage counsel and other professional services.
- (f) To enter into and perform all necessary contracts.
- (g) To borrow money, give security therefore, and purchase on contract.
- (h) To adopt a seal and alter it at pleasure.
- (i) To adopt ordinances.
- (j) To adopt and enforce rules and regulations for the administration, operation, use and maintenance of the recreation facilities, programs and services listed in Section 5786.
- (k) To enter into joint powers agreements.
- (l) To provide insurance.
- (m) To perform any acts necessary to carry out the provisions of this chapter.

Livermore Area Recreation and Park District Board Policy Manual

STATEMENT OF BOARD STANDARDS

It is recognized that:

1. The Board of Directors is the unit of authority within the District. Apart from their normal function as part of this entity, Directors have no individual authority. As individuals, Directors may not commit the District to any policy, act or expenditure.
2. Each member of the Board of Directors is vested with an equal sharing of authority.
3. The responsibility of the Board of Directors is to govern the Livermore Area Recreation and Park District. In doing so, the Board of Directors formulates and evaluates policy for the District. Routine matters concerning the operational aspects of the District are to be delegated to professional staff members of the District. Directors are responsible for monitoring the District's progress in attaining its goals and objectives, while pursuing its mission. The Board commits itself and its members to ethical, businesslike and lawful conduct. This includes proper use of authority and appropriate decorum when acting as Board members.
4. Members of the Board of Directors come from diverse backgrounds and bring different experiences, perspectives and skill sets to the deliberations they undertake in exercising their responsibilities as Directors of the Livermore Area Recreation and Park District. It is expected that Board debate and decision making will be conducted with respect for differences of opinion and in a constructive fashion. Every Board member has a responsibility to voice his or her viewpoint and to contribute to the debate on issues that come before the Board. In any decision taken, a member of the Board has the responsibility to vote on the matter according to what he or she believes is in the best interests of the District as a whole. Directors do not represent any fractional segment of the community, but are, rather, a part of the body which represents and acts for the community as a whole.
5. Once action is taken by the Board of Directors, that action becomes the position of the District.
6. Board members must avoid conflicts of interest and the appearance of conflicts of interest with respect to their responsibilities.

7. Board members will respect the confidentiality appropriate to issues of a sensitive nature, act honestly and openly at all times, and keep the confidentiality of privileged and closed session information.
8. The work of the Board is a team effort. All individuals should work together in the collaborative process, assisting each other in conducting the affairs of the District.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Adoption/Amendment of Policies
POLICY NUMBER: 1010

1. Consideration by the Board of Directors to adopt a new policy or to amend an existing policy may be initiated by any Director, or by the General Manager. The proposed adoption or amendment is initiated by submitting a written draft of the proposed adoption or amendment to each Director and the General Manager through the District office, and requesting that the item be included for consideration on the agenda of the appropriate noticed meeting of the Board of Directors.
2. Adoption of a new policy or amendment of an existing policy shall be accomplished at a noticed meeting of the Board of Directors and shall require a majority affirmative vote of the entire Board of Directors.
3. Before considering whether to adopt or amend any policy, Directors shall have the opportunity to review the proposed adoption or amendment. Copies of the proposed policy adoption or amendment shall be included in the agenda information packet for any meeting of consideration. The agenda information packets with said copies shall be made available to each Director for review at least three (3) days prior to any meeting of consideration.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Public Complaints
POLICY NUMBER: 1020

1. The Board of Directors desires that public complaints be resolved at the appropriate administrative level, and that the method for resolution of complaints be logical and systematic.
2. The method of resolving complaints shall be as follows:
 - a. The individual with a complaint shall first discuss the matter with the appropriate responsible employee with the objective of resolving the matter informally.
 - b. If the individual registering the complaint is not satisfied with the disposition of the complaint by the responsible employee, the complaint may be filed with the General Manager. Within a reasonable time, the General Manager shall contact the person filing the complaint to resolve the matter. At the option of the General Manager, he/she may conduct conferences and take testimony or written documentation in the resolution of the complaint. A written decision from the General Manager may be requested by the individual filing the complaint.
 - c. If the individual filing the complaint is not satisfied with the disposition of the matter by the General Manager, a written complaint may be filed with the Chair of the Board of Directors within ten (10) days of receiving the General Manager's decision. The Chair may direct consideration of the matter at the next regular meeting, or call a special meeting, or refer the matter to a committee for review and recommendation. The Board will expeditiously resolve the matter. In making the final decision, the Board may conduct conferences, hear testimony, as well as utilize the transcripts of written documentation. A written decision from the Chair may be requested by the individual filing the complaint.
3. This policy in no way prohibits or is intended to deter a member of the community or staff member from appearing before the Board to present verbally a testimony, complaint, or statement in regard to actions of the Board, District programs or services, or impending considerations of the Board.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Personnel
POLICY NUMBER: 2000

1. The Board of Directors shall establish a uniform policy for personnel matters through adoption of a Personnel Ordinance and Personnel Rules and Regulations.
2. The Board of Directors shall establish a Personnel Commission to advise the Board of Directors on the District's personnel system and policies.
 - a. The Board of Directors shall establish the procedure for determining candidates to serve on the Personnel Commission.
 - b. The Board's standing Personnel Committee shall develop a recommendation to the Board of Directors for appointment of candidates to the Personnel Commission.
 - c. Appointment to the Personnel Commission will be by a majority vote of the Board of Directors.
3. With the exception of the hiring of the General Manager and Legal Counsel, members of the Board of Directors shall not participate in the selection process for any District employee. However, a representative of the Board shall participate in the final interviews to fill the position of Assistant General Manager, which reports to the General Manager. The Board of Directors shall recognize that the General Manager is the ex-officio Personnel Officer and appointing authority for all positions in the competitive service, the Assistant General Manager position, persons employed under contract to supply expert professional or technical service, volunteers, and part time, temporary and seasonal positions.
4. The General Manager shall be the Executive Officer and ex-officio Clerk to the Board of Directors of the Livermore Area Recreation and Park District.
5. The terms and conditions of the employment of the General Manager and Legal Counsel may be specified in an Agreement of Employment established between them and the Board of Directors. The Agreement of Employment shall be for the period of time as specified therein.

- a. Performance reviews for employees of the Board of Directors shall be conducted on an annual basis, as specified in an Agreement of Employment, or as needed for cause.
- b. Whenever the Agreement of Employment established between the General Manager or Legal Counsel and the Board of Directors is in conflict with any District policy, said Agreement of Employment shall prevail.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Ethics
POLICY NUMBER: 4010

1. The Board of Directors is committed to providing excellence in legislative leadership and the highest quality of services to its constituents. In addition to the State's Ralph M. Brown Act, Assembly Bill 1234 (Ethics Training), Assembly Bill 1661 (Sexual Harassment Prevention Training and Education), LARPD's Conflict of Interest Code (incorporating the California Political Reform Act, CA Government Code § 81000, et. seq.) and LARPD's Personnel Rules and Regulations, this policy is intended to provide guidance on ethical issues and questions. The core of this policy is to support the Board's commitment to create public trust, respect and accountability and to demonstrate transparency as a local government agency. To that end, Board members should endeavor at all times to:
 - a. Comply with both the letter and intent of the laws and policies affecting the operations of government;
 - b. Be independent, impartial and fair in their judgment and actions and avoid any actions that create undue influence on District staff;
 - c. Use the office of Director and resources of the District solely for the benefit of the District and not for personal gain;
 - d. Avoid conflicts of interest and abide by the District's Conflict of Interest Code;
 - e. Maintain the confidentiality of information by neither disclosing confidential information without proper legal authorization, nor disclosing the content of any Closed Session.

2. PROCESS

This policy is intended to be self-enforcing and, as such, Board members should point out to other Board members their infractions of the Ethics Policy. If the infractions continue, then the matter should be referred to the Chair in private. If the Chair is the individual whose actions are being challenged, then the matter should be referred to the Vice Chair. It is the responsibility of the Chair to initiate action if a Board member's behavior may warrant sanction. If no action is taken by the Chair or Vice Chair, the alleged violation(s) can be brought up with the full Board in a public meeting.

3. REMEDIES

Board members who repeatedly do not follow proper conduct may be reprimanded or formally censured by the Board, lose seniority or committee assignments or have official travel restricted. Serious infractions of the Ethics Policy could lead to other remedies as prescribed by law.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Attendance at Meetings
POLICY NUMBER: 4020

1. Members of the Board of Directors are expected to attend all regular and special meetings of the Board.
 - a. Members of the Board of Directors are expected to notify the Chair of the Board and the General Manager in advance of any absences at meetings of the Board.
 - b. Following the absence of a Board member from three consecutive meetings of the Board of Directors, the Chair of the Board will contact the absent member requesting his or her attendance at the next meeting or notification of special circumstances which prevent the member from attending.
 - c. When a vacancy has occurred on the Board of Directors, such vacancy shall be filled only in accordance with the Public Resources Code Section 5784.3.
2. Members of the Board of Directors are expected to attend all meetings of committees to which they are appointed and any other meeting or event when appointed as representative of the Board or District.
 - a. When a committee member cannot attend a scheduled committee meeting, that member is expected to notify the General Manager in advance, in which case the appointed committee alternate shall attend.
 - b. If a committee member is absent from three consecutive meetings of any committee to which appointed, the Chair of the Board will contact that member requesting attendance at the next meeting or notification of special circumstances which prevent the member from attending. Once four consecutive meetings have been missed, the Chair of the Board may remove that committee member from the committee and appoint a new committee member and/or alternate member.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Remuneration and Reimbursement
POLICY NUMBER: 4030

1. Members of the Board of Directors may receive monthly compensation, the amount of which shall be established by the Board in the Annual Resolution Designating the Compensation for Board Members.
 - a. Any monthly compensation shall be established in accordance with the limits and conditions set forth in Section 5784.15 of the Public Resources Code.
 - b. Compensation guidelines for the members of the Board of Directors are set forth in Appendix A.
2. Members of the Board of Directors shall be reimbursed for all legitimate expenses incurred in attending any meetings or in making any trips on official business of the Board when so authorized in accordance with Policy #4090.
 - a. Reimbursement for the cost of the use of a Director's vehicle shall be on the basis of total miles driven and at the rate specified in the Internal Revenue Service Guidelines in effect at the time of the vehicle usage.
3. The Board of Directors may, at its discretion, establish health and welfare benefits for members of the Board.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Board Chair and Vice Chair
POLICY NUMBER: 4040

1. The officers of the Board of Directors shall be the Chair of the Board and the Vice Chair of the Board.
2. Officers of the Board of Directors shall be elected at the annual December organizational meeting, according to section No. 5, below. (see also Policy No. 5010-4-a).
3. Terms of office for the Chair and Vice Chair shall be for one year and on a calendar year basis.
4. Eligibility for the office of Chair and Vice Chair occurs twelve (12) months following first election/appointment to the Board of Directors (assuming continuous service since first election).
5. The Board of Directors establishes Board Officer rotation procedures, as follows:
 - a. Chair
 - i. The Vice Chair is the Chair-elect under normal rotation.
 - ii. The Director who has served the longest on the Board (in continuous service) without ever serving as Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Chair.
 - iii. If all Directors of the Board have been Chair, the Director who has served the longest on the Board (in continuous service) since last being Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Chair.
 - b. Vice Chair
 - i. When the position of the Chair is filled, the Director next in line shall rotate to the position of Vice Chair in accordance with the criteria of sections 5(ii) and 5(iii).

- ii. The Director who has served longest on the Board (in continuous service) without ever serving as Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Vice Chair.
 - iii. If all Directors of the Board have been Chair, the Director who has served the longest on the Board (in continuous service) since last being Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Vice Chair.
 - c. If no Director meets the criteria of section Nos. 4 or 5, above, or if there are Directors whose eligibility criteria are the same, then succession shall be determined by which Director has served longest on the Board (in continuous service). If a tie still exists, the Director who received the greatest number of votes at their last election shall be given preference in the rotation,
6. The Chair of the Board shall have the duties and responsibilities, powers and authority as hereinafter outlined.
- a. Presides and provides leadership at meetings of the Board in a way which: encourages openness, participation and motivation of members; maintains order and respects appropriate rules of procedures; ensures that Board activities/deliberations are effective and properly focused on policy, planning and accountability issues; advances the Board's annual and longer-term objectives.
 - b. Calls special meetings if necessary.
 - c. Determines committees outside of standing committees and appoints all committee chairs, members and alternates.
 - d. Assists the General Manager in preparing agendas for Board meetings and has final review of the agenda.
 - e. Works in partnership with the General Manager to make sure Board policy is carried out and that the organization's mission is achieved.
 - f. Represents and acts as a spokesperson for the Board; serves as advocate and ambassador for the District.
 - g. May assist the General Manager in conducting new Board member orientations.
 - h. Leads the search for and oversees the evaluation of the General Manager and Legal Counsel; coordinates periodic Board assessment with the General Manager.

7. The Chair shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions.
8. The Vice Chair of the Board shall have the duties and responsibilities, powers and authority as hereinafter outlined.
 - a. In the absence of the Chair, the Vice Chair of the Board of Directors shall serve as Chair over all meetings of the Board. If the Chair and Vice Chair of the Board are both absent, the remaining members present shall select one of themselves to act as Chair of the meeting.
 - b. Carry out special assignments as requested by the Board Chair.
 - c. Understand the responsibilities of the Board Chair and be able to perform these duties in the Chair's absence.
 - d. Participate as a vital part of the Board leadership.
 - e. Participates with the Chair to develop and implement officer transition plans.
 - f. In the event of a vacancy in the office of Chair, the Vice Chair will automatically assume the office of Chair for the remainder of the term.
 - g. In the event of a vacancy in the office of Vice Chair, the rotation procedure established by Policy Nos. 4040-5-b and 4040-5-c shall be followed, and the new Vice Chair will serve for the remainder of the term.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Members of the Board of Directors
POLICY NUMBER: 4050

DUTY STATEMENT

BOARD OF DIRECTORS

The Board of Directors acts as the legislative body of the District and determines all questions of policy. The Board may organize, promote, conduct, and advertise programs of community recreation; establish systems of recreation and recreation centers, including parks and parkways; acquire, construct, improve, maintain and operate recreation centers within and without the territorial limits of the District. The Board may enter into joint agreements and take cooperative action with other governmental units. The Board exercises all rights and powers needed to carry out the purpose and intent of a recreation and park district to include the powers:

1. To sue and be sued;
2. To take or acquire real or personal property within and without the District, by grant, purchase, gift, devise or lease, and to hold, manage, occupy, dispose of, convey and encumber and create leasehold interests for benefit of the District;
3. To exercise the right of eminent domain within District boundaries;
4. To appoint and employ persons necessary for operation of the District and to establish a merit system, retirement privileges and other employment practices;
5. To employ counsel;
6. To enter into and perform all necessary contracts;
7. To borrow money, purchase on contract and to perform all acts necessary to carry out the provisions of the statutes under which the District is organized;
8. To contract with any public entity or persons for the construction, financing, maintenance or operation of recreational facilities and activities within the District.

LIVERMORE AREA RECREATION AND PARK DISTRICT

JOB DESCRIPTION

JOB TITLE: MEMBER, BOARD OF DIRECTORS

CLASSIFICATION CODE: 0005

DESCRIPTION

Serves as a member on a five-person, non-partisan, legislative body known collectively as the LARPD Board of Directors. Works cooperatively with other Board Members in determining Board policy for the District and in implementing policy by insuring that appropriate Board direction and guidance is given to the General Manager. Attends and participates in public meetings of the Board. Studies issues outside of Board meetings so as to be able to address them in a knowledgeable manner during meetings. Works with staff and others in Committee to develop policy recommendations for consideration by the full Board (See also Policy 4060). Participates in Board action designed to ensure the smooth, efficient operation of the District within legal guidelines. Attends conferences, seminars, and other meetings away from the District, as a representative of the District. Keeps abreast of pending legislation that would affect District policies and operation. Makes verbal presentations to other legislative bodies and committees.

EXAMPLES OF DUTIES

1. Attends regular Board meetings, and special Board meetings when called, to conduct District business.
2. Assists in setting compensation for, and participates in hiring of the General Manager and District Legal Counsel.
3. Serves as a Committee member when so appointed by the Chair of the Board.
4. Attends Committee meetings as required.
5. Participates in Board activities and meetings, discusses the issues under consideration and assists in making Board decisions.
6. Prepares for Board meetings by studying informational material provided by staff prior to meeting.
7. Outside of meetings, receives calls from and listens to opinions voiced by District residents.
8. Renders verbal and written reports and recommendations to the Board.
9. Discusses issues in Committee and formulates recommendations for Board consideration.
10. Votes on issues during meetings.

11. May be required to address other legislative bodies such as City Council, School Board Trustees, County Board of Supervisors and State Legislative Committees while presenting the District's position and recommendation on issues.
12. Discusses and explains District policies with District residents, as required.
13. Attends the annual conferences conducted by State and National professional associations as a District representative.
14. Analyzes budget proposals, salary survey, rules and regulations, personnel policies, staff reports and other materials in preparation for discussion during Board meetings.
15. Other duties as required.

MANDATORY REQUIREMENTS

- Must be at least 18 years of age, reside within the LARPD boundaries, and be registered to vote; and
- Be elected by the voters of the District during a duly called District election to fill a vacancy on the Board created by the routine termination of a four year term; or
- Under certain conditions as specified by State Statutes, be appointed or elected to fill a vacancy created by other than routine termination of a four year term.

DESIRABLE QUALIFICATIONS

- Possess an interest in, a desire, and time to serve on a park and recreation district board of directors.
- Prior involvement in community activities on a volunteer basis, preferably in the area of recreation.
- Ability to comprehend complex social, cultural and economic issues at the local community level.
- Ability to express ideas and concepts in a clear, concise manner, both orally and in writing during public meetings.
- Possess a sound understanding of the relationship between various governmental levels.
- Knowledge of the operation and function of a park and recreation district.
- Knowledge of critical issues at the local community level.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Committees of the Board of Directors
POLICY NUMBER: 4060

1. The Board may establish committees to help carry out its responsibilities.
 - a. Committees will assist the Board chiefly by conducting a more intensive and thorough analysis of items, preparing policy alternatives and developing recommendations for Board deliberation.
 - b. All matters requiring further study will be assigned to the appropriate committee for review, report and recommendation to the Board as a whole. Any determination resulting from committee review should be submitted to the Board via oral or written report.
2. Board committees are not to be created by the Board to advise staff and cannot exercise authority over staff. Further, the Board will not impede its direct delegation to the General Manager by requiring the approval of a Board committee before an executive action. The General Manager works for the Board, never for a Board committee.
3. Board committees may not speak or act for the Board, except when formally given such authority for specific and time-limited purposes. Such authority will be carefully stated so as not to conflict with the authority delegated to the General Manager.
 - a. Upon approval from the Board of Directors, specific Board committees may be granted authority to authorize expenditures related to that committee's function.
4. Authority to create ad hoc committees shall rest with the Chair of the Board. The Board Chair shall appoint all members to ad hoc committees of the Board of Directors. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.
 - a. Any ad hoc committee of the Board of Directors shall contain at least one Board member.

- b. Authority for creation and appointment to advisory committees formed with the intention of providing scientific or technical knowledge and expertise to staff shall rest with the General Manager.
5. The following shall be standing committees of the Board:
- a. Facilities
 - b. Finance
 - c. Intergovernmental
 - d. Personnel
 - e. Program
6. The Board Chair shall appoint and publicly announce the members of the standing committees and any ad hoc committees deemed necessary for the ensuing year at the January meeting.
7. The Board's standing committees may be assigned to review District functions, activities, and/or operations pertaining to their designated concerns, as specified below. Said assignments may be made by the Board Chair, a majority vote of the Board, or General Manager.
- a. All meetings of standing committees shall conform to all open meeting laws (e.g., Brown Act) that pertain to regular meetings of the Board of Directors.
 - b. The Board's standing Facilities Committee shall be concerned with the acquisition, development, maintenance, and operation of District facilities, including review and recommendation for fee schedules, policies and regulations governing District facility use, and naming of facilities.
 - c. The Board's standing Finance Committee shall be concerned with reviewing and recommending to the Board policy items relating to the following areas: budget process; review audit; fiscal policies; financial performance review/financial reporting; financial leadership; and fiscal goals and planning.
 - d. The primary function of the Board's standing Intergovernmental Committee shall be to provide a forum in which the leaders of the community's local government

agencies can share information on various matters of common interest and concern.

- e. The Board's standing Personnel Committee shall be concerned with: hiring direct employees of the Board of Directors; recommendations for appointment of candidates to the Personnel Commission; recommendations by the Personnel Commission to the Board of Directors; personnel actions in the areas of employee programs, benefits, and wage/salary adjustments; rules, regulations and policies governing District personnel.
 - f. The functions of the Board's standing Program Committee shall be to review proposals for new programs, evaluate and monitor the status of existing programs, review fees and charges, and consider operational policies. Some of the areas of concern for the Program Committee shall be grants, volunteers, special events, public information, and recreation classes and activities.
8. In the event the District desires to hire a contracted consultant to work directly with the Board of Directors on development of a work product, facilitate meetings involving the Board of Directors, Board training, or project specifically involving Directors, the Board shall direct the Personnel Committee of the Board to join the General Manager in interviewing and selecting a consultant for consideration (as a recommendation) for the Board's approval. The process will be that the General Manager will meet with the Committee, determine desirable attributes and background of potential candidates, be responsible for soliciting potential consultants, and facilitate the selection process. By contrast, the General Manager is responsible to select consultants, without Board participation, to carry out the District's day to day business in executing the Board-authorized annual budget and projects.
9. Should the Board find it necessary to create an advisory committee to develop recommendations on issues affecting District policy, the Board of Directors shall determine the number of committee members, the qualifications of committee members, the method of candidate screening, and shall ratify, by majority vote, the individuals appointed to the advisory committee.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Communications To or From the Board
POLICY NUMBER: 4065

1. Written communications to the Board shall be routed through the General Manager, who will ensure dissemination of the information to all Board members.
2. Communications from the Board to the press and the public should, whenever possible, be transmitted by and through the Chair of the Board. Inquiries in regard to matters upon which the Board has taken, or probably will take a position, should be referred to the General Manager.
3. There will be cases when an individual member of the Board will feel obligated to answer inquiries. In the case where a Board member is expressing an opinion on a topic where there is no official position taken by the Board of Directors, or is contrary to the position taken by the Board, the Board member should make it clear that he or she is expressing an individual opinion which is not the position of the District.
4. When responding to constituent requests and concerns, Directors should be courteous, responding to individuals in a positive manner and routing their questions through appropriate channels and to responsible management personnel
5. In handling complaints from residents and property owners of the District, said complaints should be referred to the General Manager. (see also Policy 1020)
6. In handling items related to safety, concerns for safety or hazards should be reported to the General Manager or to the District office. Emergency situations should be dealt with immediately by seeking appropriate assistance.
7. Directors should develop a working relationship with the General Manager wherein current issues, concerns and District projects can be discussed comfortably and openly.
8. In seeking clarification for policy related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programming, said concerns should be referred to the General Manager.

9. In seeking clarification on informational items, Directors may directly approach professional staff members to obtain information needed to supplement, upgrade or enhance their knowledge to improve legislative decision making.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Training, Education, Conferences, Association Memberships
POLICY NUMBER: 4090

1. Members of the Board of Directors are encouraged to attend educational conferences and professional meetings when the purpose of such activities is to improve District operation. Hence, there is no limit as to the number of Directors attending a particular conference or seminar when it is apparent that their attendance is beneficial to the District.
2. Members of the Board of Directors may hold membership in and attend meetings of such national, state, and local associations as may exist which have applicability to the functions of the District, and shall look upon such memberships as an opportunity for in-service training and as an opportunity to promote the goals and objectives of the District.
3. It is the policy of the District to encourage Board development and excellence of performance by reimbursing expenses incurred for registration, travel, lodging and meals as a result of training, educational courses, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the District. (Public Resources Code 5786.29)
 - a. An amount to cover Board training, education and conference expenses, shall be designated for the Board each Fiscal Year in the District's annual budget.
 - b. Members of the Board shall not make any expenditures for training, education and/or conference expenses in excess of the amount designated in the Fiscal Year Budget.
 - c. Expenditure for training, education and/or conference expenses in excess of the budgeted amount may occur only if approved by majority action of the Board of Directors.
 - d. When away from the District while attending conferences, conventions, and meetings on official business, members of the Board shall receive per diem or reimbursement for actual expenses, as established by the Board of Directors in the District's Personnel Rules and Regulations. When reimbursement for expenses is made to a Director by another organization because of the Director's participation with that organization, the District will compensate the Director at

the same rate as for a special meeting, for each day spent at the meeting or activity, provided that the organization/activity is associated with the interests of the District.

- e. The General Manager is responsible for making arrangements for Directors for conference and registration expenses, and for per diem. All expenses for which reimbursement is requested by Directors, or which are billed to the District by Directors, shall be submitted to the General Manager, together with validated receipts.
 - f. Directors are encouraged and expected to practice economy for expenditures related to training, education and conferences.
4. A Director shall not attend a conference or training event when it is apparent that there is no significant benefit to the District.
 5. Upon returning from seminars, workshops, conferences, etc., where expenses are reimbursed by the District, Directors are required to provide a brief report to other Board members and/or staff at a Regular Meeting of the Board of Directors.
 6. All Directors and any Board-designated employees are required to comply with the provisions of Assembly Bill 1234 and complete the required ethics training and receive a certificate of completion. New Directors must complete the training within the time frame required by AB 1234. The District must keep records for five years indicating when Directors completed the training and who provided the training. (Policy 4010)
 7. All Directors and any Board-designated employees are required to comply with the provisions of Assembly Bill 1661 and complete the required sexual harassment prevention training and education and receive a certificate of completion. New Directors must complete the training within the time frame required by AB 1661. The District must keep records for five years indicating when Directors completed the training and who provided the training. (Policy 4010)

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Board Meetings
POLICY NUMBER: 5010

1. All meetings of the Board of Directors shall be held in compliance with the Ralph M. Brown Act, California Government Code §54950 through §54963. (Appendix C)
2. Regular meetings of the Board of Directors will be held twice monthly.
3. Special meetings of the Board of Directors will be held as necessary and may be called by the Board Chair, by a majority of the members of the Board of Directors, or by the General Manager.
4. Annual Organizational Meeting. The Board of Directors shall hold an annual organizational meeting at the first regular meeting in December.
 - a. At this meeting the Board will elect a Chair and Vice Chair from among its members (according to Policy No. 4040-5) to serve during the coming calendar year.
 - b. At this meeting the day, time and place of regular Board meetings shall be set by the Board.
 - c. The meeting calendar for the Board of Directors for the upcoming year shall be adopted at the annual December organizational meeting.
 - d. At this meeting the Board shall conduct a review of the Board Policy Manual.
5. The Chair of the meetings described herein shall determine the order in which agenda items shall be considered for discussion and/or action by the Board.

6. The Chair and the General Manager shall ensure that adequate and appropriate information is available for the audience at meetings of the Board of Directors, and that physical facilities for said meetings are functional and appropriate.
 - a. Copies of agendas and other writings (except for privileged documents) distributed to a majority of the Board of Directors at open Board meetings shall be made available to the public. A limited quantity (based on normal audience attendance) of such documents shall be copied in advance of each meeting and made available to the public in attendance at no charge. Individuals requesting copies of such documents prior to the Board meeting will be charged an administrative fee as determined by the General Manager.
7. Directors are expected to thoroughly prepare themselves to discuss agenda items at meetings of the Board of Directors. Information may be requested from staff or exchanged among Directors before meetings, by routing such requests and information through the General Manager to ensure that all Directors receive the same information.
8. Directors shall defer to the Chair for conduct of meetings of the Board, but shall be free to question and discuss items on the agenda. All comments should be brief and confined to the matter being discussed by the Board.
9. During a meeting, Directors may request for inclusion into minutes brief comments pertinent to an agenda item, only at the meeting at which that item is discussed (including, if desired, a position on abstention or dissenting vote).
10. Unless a conflict of interest exists, Directors should not abstain from the Board's decision- making responsibilities.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Board Meeting Agenda
POLICY NUMBER: 5020

1. The General Manager shall prepare an agenda for each regular and special meeting of the Board of Directors. Any Director may call the General Manager and request any item to be placed on the agenda no later than 5:00 P.M. one week prior to the meeting date. The Chair reviews and has final review of the Agenda prior to circulation.
 - a. The agenda information packets shall be made available to each Director for review at least three (3) days prior to any meeting of consideration.
2. Any member of the public may request that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board of Directors, subject to the following conditions:
 - a. The request must be in writing and be submitted to the General Manager together with supporting documents and information, if any, at least one week prior to the date of the meeting.
 - b. The General Manager shall be the sole judge of whether the public request is or is not a "matter directly related to District business."
 - c. No matter which is legally a proper subject for consideration by the Board in closed session will be accepted under this policy.
 - d. The Board of Directors may place limitations on the total time to be devoted to a public request issue at any meeting, and may limit the time allowed for any one person to speak on the issue at the meeting.
3. This policy does not prevent the Board from taking testimony at regular meetings of the Board on matters which are not on the agenda which a member of the public may wish to bring before the Board. However, the Board shall not discuss or take action on such matters at that meeting.
4. An agenda, which includes all matters on which there may be discussion and/or action by the Board, shall be posted conspicuously for public review within the District office in accordance with the provisions of the Ralph M. Brown Act.

- a. The agenda for a special meeting shall be posted within the District Office in accordance with the provisions of the Ralph M. Brown Act.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Board Meeting Procedure
POLICY NUMBER: 5030

1. Meetings of the Board of Directors shall be conducted by the Chair in a manner consistent with the policies of the District. Robert's Rules of Order as contained in Policy 5070 shall be used as a general guideline for meeting protocol, in accordance with the Brown Act.
2. All Board meetings shall commence at the time stated on the agenda and shall be guided by same.
 - a. At the discretion of the Chair of the Board, the order in which agenda items are addressed by the Board of Directors during a meeting may be rearranged.
3. Provisions for permitting any individual or group to address the Board concerning any item on the agenda of a special meeting, or to address the Board at a regular meeting on any subject that lies within the jurisdiction of the Board of Directors, shall be as follows:
 - a. The Chair of the Board may set the amount of time to be allotted to each speaker and for any subject matter.
 - b. No boisterous conduct shall be permitted at any Board meeting. Persistence in boisterous conduct shall be grounds for summary termination, by the Chair, of that person's privilege of address.
4. Willful disruption of any of the meetings of the Board of Directors shall not be permitted. If the Chair finds that there is in fact willful disruption of any meeting of the Board, he/she may order the room cleared and subsequently conduct the Board's business without the audience present.
 - a. In such an event, only matters appearing on the agenda may be considered in such a session.
 - b. After clearing the room, the Chair may permit those persons who, in his/her opinion, were not responsible for the willful disruption to re-enter the meeting room.

- c. Duly accredited representatives of the news media, whom the Chair finds not to have participated in the disruption, shall be admitted to the remainder of the meeting.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Board Actions and Decisions
POLICY NUMBER: 5040

1. Actions by the Board of Directors include but are not limited to the following:
 - a. Adoption or rejection of regulations or policies
 - b. Adoption or rejection of a resolution
 - c. Adoption or rejection of an ordinance
 - d. Approval or rejection of any contract or expenditure
 - e. Approval or rejection of any proposal which commits District funds or facilities
 - f. Approval or disapproval of matters which require or may require the District or its employees to take action and/or provide services.

2. Action can only be taken by the vote of the majority of the Board of Directors. Three (3) Directors represent a quorum for the conduct of business. Actions taken at a meeting where only a quorum is present, therefore, require all three (3) votes to be effective (unless a 4/5 vote is required by policy or other law).
 - a. A member abstaining in a vote is considered as absent for that vote.
 - 1) Example: If 3 of 5 Directors are present at a meeting, a quorum exists and business can be conducted. However, if 1 Director abstains on a particular action and the other 2 cast "aye" votes, the action is not approved because a "majority of the Board" did not vote in favor of the action.
 - 2) Example: If an action is proposed requiring a two-thirds vote and 2 Directors abstain, the proposed action is not approved because 4 of the 5 Directors need to vote in favor of the action.

3. The Board may give directions which are not formal action. Such directions do not require formal procedural process. Such directions include the Board's directives and instructions to the General Manager.
 - a. The Chair shall determine by consensus a Board directive and shall state it for clarification. Should any two Directors challenge the statement of the Chair, a voice vote may be requested.
 - b. A formal motion may be made to place a disputed directive on a future agenda for Board consideration, or to take some other action (such as refer the matter to the General Manager for review and recommendation, etc.).

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Review of Administrative Decisions
POLICY NUMBER: 5050

1. The provisions of §1094.6 of the Code of Civil Procedure of the State of California shall be applicable to judicial review of all administrative decisions of the Board of Directors pursuant to the provisions of §1094.5 of said code. The provisions of §1094.6 shall prevail over any conflicting provision and any otherwise applicable law, rule, policy or regulation of the District, affecting the subject matter of an appeal.
2. This policy affects those administrative decisions rendered by the Board of Directors governing acts of the District, in the conduct of the District's operations and those affecting personnel operating policies.
3. The purpose of this policy is to ensure efficient administration of the District, and the expeditious review of decisions rendered by the Board of Directors.

LIVERMORE AREA RECREATION AND PARK DISTRICT ASSOCIATION BOARD POLICY MANUAL

POLICY TITLE: Minutes of Board Meetings
POLICY NUMBER: 5060

1. The Clerk of the Board of Directors shall keep summary minutes of all regular and special meetings of the Board.
 - a. Copies of said minutes shall be distributed to Directors with the agenda for the next regular Board meeting.
 - b. The official minutes of the regular and special meetings of the Board shall be kept in a fire-proof vault or in fire-resistant, locked cabinets.
2. A video and/or audio tape recording of any meeting of the Board of Directors may be made at the request of the General Manager or any Director when such request is approved by a majority of the whole Board. Although recordings or videos of meetings may be made, the written, approved minutes of meetings of the Board of Directors are to be considered the official records of said meetings.
3. Motions, resolutions or ordinances shall be recorded as having passed or failed, and individual votes will be recorded unless the action was unanimous.
 - a. All resolutions and ordinances adopted by the Board shall be numbered consecutively.
4. The minutes of Board meetings shall be maintained as hereinafter outlined.
 - a. Procedure:
 - 1) Date, place and type of each meeting
 - 2) Directors present and absent by name
 - 3) Call to order
 - 4) Arrival of tardy Directors by name
 - 5) Pre-adjournment departure of Directors by name, or if absence takes place when any agenda items are acted upon

- 6) Adjournment of the meeting
 - 7) Record of written notice of special meetings
 - 8) Record of items to be considered at special meetings
- b. Board Actions:
- 1) Approval or amended approval of the minutes of preceding meetings
 - 2) Complete information as to each subject of the Board's deliberation
 - 3) Complete information as to each subject including the roll call record of the vote on a motion if not unanimous
 - 4) All Board resolutions and ordinances in complete context, numbered serially
 - 5) A record of all contracts entered into
 - 6) A record of all bid procedures, including calls for bids authorized, bids received, and other action taken
 - 7) A record by number of all warrants approved for payment
 - 8) Adoption of the annual budget
 - 9) Financial reports, including collections received and deposited and sales of District property, shall be presented to the Board every month
 - 10) A record of correspondence addressed to the Board of Directors
 - 11) A record of the General Manager's report to the Board
 - 12) Approval of all policies and Board-adopted regulations
 - 13) A record of all visitors and delegations appearing before the Board

LIVERMORE AREA RECREATION AND PARK DISTRICT ASSOCIATION BOARD POLICY MANUAL

POLICY TITLE: Rules of Order for Board and Committee Meetings
POLICY NUMBER: 5070

1. General.

- a. Action items shall be brought before and considered by the Board in accordance with this policy. These rules of order are intended to be informal and applied flexibly. The Board prefers a flexible form of meeting; therefore, deviations from the formalized Robert's Rules of Order may occur.
- b. If a Director believes order is not being maintained or procedures are not adequate, then he/she should raise a point of order – not requiring a second – to the Chair. If the ruling of the Chair is not satisfactory to the Director, then it may be appealed to the Board. A majority of the Board will govern and determine the point of order.

2. Sequence When Considering An Agenda Item. The following sequence will be observed when considering an agenda item during meetings of the Board of Directors:

Introduction of topic by Chair.
Staff and/or consultant presentation.
Directors question staff and/or consultant.
Public Comment taken on agenda item.
Chair calls for a motion.
Motion is made and seconded.
Chair clarifies motion if necessary.
Board discussion and debate.
Chair restates motion, calls for a vote, and announces outcome.

3. Obtaining the Floor.

- a. Any Director desiring to speak should first address the Chair and, upon recognition by the Chair, may address the subject under discussion.
- b. Once a Director has been recognized, he/she has been granted the floor and another Director may not interrupt him or her.

4. Motions.

a. Any Director, including the Chair, may make or second a motion.

1) A Director is required to obtain the floor before making motions.

2) No motion is in order that does not directly relate to the question under consideration.

3) The maker of a motion has the first right to speak to it, and may speak again only after other speakers are finished, unless called upon by the Chair.

4) Debate must be directed to motions and not motives, principles or personalities. Personal remarks will be ruled out of order by the Chair of the Board.

5. Secondary Motions. Ordinarily, only one motion can be considered at a time and a motion must be disposed of before any other motions or business are considered. There are a few exceptions to this general rule, though, where a secondary motion concerning the main motion may be made and considered before voting on the main motion.

a. Motion to Amend. A main motion may be amended before it is voted on, either by the consent of the Directors who moved and seconded, or by a new motion and second.

b. Motion to Table. A main motion may be indefinitely tabled before it is voted on by motion made to table, which is then seconded and approved by a majority vote of the Board.

c. Motion to Postpone. A main motion may be postponed to a certain time by a motion to postpone, which is then seconded and approved by a majority vote of the Board.

d. Motion to Refer to Committee. A main motion may be referred to a Board committee for further study and recommendation by a motion to refer to committee, which is then seconded and approved by a majority vote of the Board.

e. Motion to Close Debate and Vote Immediately. Any Director may move to immediately bring the question being debated to a vote, suspending any further

debate. The motion must be made, seconded, and approved by a majority vote of the Board.

- f. Motion to Adjourn. A meeting may be adjourned by motion made, seconded, and approved by a majority vote of the Board before voting on a main motion.

6. Decorum.

- a. The Chair shall maintain the orderly conduct of Board meetings, taking such action as allowed under the Brown Act.

7. Amendment of Rules of Order.

- a. By motion made, seconded and approved by a majority vote, the Board may, at its discretion and at any meeting: a) temporarily suspend these rules in whole or in part; b) amend these rules in whole or in part; or, c) both.

APPENDIX A

APPENDIX A
COMPENSATION GUIDELINES
FOR THE
BOARD OF DIRECTORS
OF THE
LIVERMORE AREA RECREATION AND PARK DISTRICT

QUALIFIES FOR MEETING COMPENSATION:

1. Regular Board meetings.
2. Special meetings.
3. Closed session meetings.
4. Emergency meetings.
5. Board field trips.
6. District public hearings.
7. Meetings of a committee of the board.
8. Attendance at meetings at which the Directors are officially representing LARPD.
9. Attendance at special or social events at which the Directors are officially representing LARPD, such as: accepting or presenting an award on behalf of the District, making a speech or giving a presentation while representing LARPD
10. Representing the District and serving on the Board/Commission of other organizations associated with the interests of the District (e.g., CARPD, CAPRI, CSDA, etc.).
11. Regular meetings with General Manager on District business.

DOES NOT QUALIFY FOR MEETING COMPENSATION:

1. Attendance at conferences (when receiving District per diem).
2. Individual meetings with staff members.
3. Meetings with individuals or groups who want to discuss something with which they are concerned, prior to it being assigned to a Board committee.
4. Unofficial attendance at groundbreaking/dedications for organizations other than LARPD.
5. Unofficial attendance at social events (when receiving District compensation, e.g. meal, or ticket to event).

APPENDIX B

APPENDIX B

LIVERMORE AREA RECREATION AND PARK DISTRICT

POLICY FOR COLLECTION OF COSTS OF HANDLING CANDIDATE STATEMENTS PURSUANT TO CALIFORNIA ELECTIONS CODE SECTIONS 13307 AND 13309

1. As a condition of having their statements included in the voters' pamphlet, upon filing nomination papers, candidates shall pay to the Livermore Area Recreation and Park District (District) \$500, to help defray the costs of printing, handling, translating and mailing their statements (California Elections Code Section 13307).

The maximum amount that a candidate shall be required to pay is \$500. Upon receipt of the final invoice from the Registrar of Voters, should the cost of handling candidate statements be more than \$500 per candidate statement, the District will pay the balance. Should the cost be less than \$500 per candidate statement, the District will refund any overpaid amount on a pro rata basis.

At the time candidates pick up their nomination papers, the Registrar of Voters shall distribute a copy of this policy to all candidates.

If a candidate alleges to be indigent or unable to pay in advance the requisite fee for submitting a candidate statement, the District shall determine indigence according to the procedures outlined in California Elections Code Section 13309.

Livermore Area Recreation and Park District

Staff Report

TO: Chair Palajac and Board of Directors

FROM: Mathew Fuzie, General Manager

PREPARED BY: Linda VanBuskirk, Executive Assistant to the General Manager

DATE: December 9, 2020

SUBJECT: Election of Board Officers for 2021

RECOMMENDATION: That the Board of Directors elect a Chair and Vice Chair for 2021.

BACKGROUND: LARPD Board Policy No. 4040 “Board Chair and Vice Chair” #2 states: “Officers of the Board of Directors shall be elected at the annual December organizational meeting, according to section No. 5, below. (see also Policy No. 5010-4-a).”

Section 4 states: “Eligibility for the office of Chair and Vice Chair occurs twelve (12) months following first election/appointment to the Board of Directors (assuming continuous service since first election).”

Section 5 states: “The Board of Directors establishes Board Officer rotation procedures, as follows:

- a. Chair
 - i. The Vice Chair is the Chair-elect under normal rotation.
 - ii. The Director who has served the longest on the Board (in continuous service) without ever serving as Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Chair.
 - iii. If all Directors of the Board have been Chair, the Director who has served the longest on the Board (in continuous service) since last being Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Chair.
- b. Vice Chair
 - i. When the position of the Chair is filled, the Director next in line shall rotate to the position of Vice Chair in accordance with the criteria of sections 5(ii) and 5(iii).
 - ii. The Director who has served longest on the Board (in continuous service) without ever serving as Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Vice Chair.

- iii. If all Directors of the Board have been Chair, the Director who has served the longest on the Board (in continuous service) since last being Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Vice Chair.”

- c. If no Director meets the criteria of section Nos. 4 or 5, above, or if there are Directors whose eligibility criteria are the same, then succession shall be determined by which Director has served longest on the Board (in continuous service). If a tie still exists, the Director who received the greatest number of votes at their last election shall be given preference in the rotation.”

ATTACHMENTS:

- A) Policy Number 4040 Board Chair and Vice Chair
- B) Policy Number 5010 Board Meetings

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Board Chair and Vice Chair
POLICY NUMBER: 4040

1. The officers of the Board of Directors shall be the Chair of the Board and the Vice Chair of the Board.
2. Officers of the Board of Directors shall be elected at the annual December organizational meeting, according to section No. 5, below. (see also Policy No. 5010-4-a).
3. Terms of office for the Chair and Vice Chair shall be for one year and on a calendar year basis.
4. Eligibility for the office of Chair and Vice Chair occurs twelve (12) months following first election/appointment to the Board of Directors (assuming continuous service since first election).
5. The Board of Directors establishes Board Officer rotation procedures, as follows:
 - a. Chair
 - i. The Vice Chair is the Chair-elect under normal rotation.
 - ii. The Director who has served the longest on the Board (in continuous service) without ever serving as Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Chair.
 - iii. If all Directors of the Board have been Chair, the Director who has served the longest on the Board (in continuous service) since last being Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Chair.
 - b. Vice Chair
 - i. When the position of the Chair is filled, the Director next in line shall rotate to the position of Vice Chair in accordance with the criteria of sections 5(ii) and 5(iii).

- ii. The Director who has served longest on the Board (in continuous service) without ever serving as Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Vice Chair.
 - iii. If all Directors of the Board have been Chair, the Director who has served the longest on the Board (in continuous service) since last being Chair, and who meets the criteria of section No. 4, above, shall rotate to the position of Vice Chair.
 - c. If no Director meets the criteria of section Nos. 4 or 5, above, or if there are Directors whose eligibility criteria are the same, then succession shall be determined by which Director has served longest on the Board (in continuous service). If a tie still exists, the Director who received the greatest number of votes at their last election shall be given preference in the rotation,
6. The Chair of the Board shall have the duties and responsibilities, powers and authority as hereinafter outlined.
- a. Presides and provides leadership at meetings of the Board in a way which: encourages openness, participation and motivation of members; maintains order and respects appropriate rules of procedures; ensures that Board activities/deliberations are effective and properly focused on policy, planning and accountability issues; advances the Board's annual and longer-term objectives.
 - b. Calls special meetings if necessary.
 - c. Determines committees outside of standing committees and appoints all committee chairs, members and alternates.
 - d. Assists the General Manager in preparing agendas for Board meetings and has final review of the agenda.
 - e. Works in partnership with the General Manager to make sure Board policy is carried out and that the organization's mission is achieved.
 - f. Represents and acts as a spokesperson for the Board; serves as advocate and ambassador for the District.
 - g. May assist the General Manager in conducting new Board member orientations.
 - h. Leads the search for and oversees the evaluation of the General Manager and Legal Counsel; coordinates periodic Board assessment with the General Manager.

7. The Chair shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions.
8. The Vice Chair of the Board shall have the duties and responsibilities, powers and authority as hereinafter outlined.
 - a. In the absence of the Chair, the Vice Chair of the Board of Directors shall serve as Chair over all meetings of the Board. If the Chair and Vice Chair of the Board are both absent, the remaining members present shall select one of themselves to act as Chair of the meeting.
 - b. Carry out special assignments as requested by the Board Chair.
 - c. Understand the responsibilities of the Board Chair and be able to perform these duties in the Chair's absence.
 - d. Participate as a vital part of the Board leadership.
 - e. Participates with the Chair to develop and implement officer transition plans.
 - f. In the event of a vacancy in the office of Chair, the Vice Chair will automatically assume the office of Chair for the remainder of the term.
 - g. In the event of a vacancy in the office of Vice Chair, the rotation procedure established by Policy Nos. 4040-5-b and 4040-5-c shall be followed, and the new Vice Chair will serve for the remainder of the term.

LIVERMORE AREA RECREATION AND PARK DISTRICT BOARD POLICY MANUAL

POLICY TITLE: Board Meetings
POLICY NUMBER: 5010

1. All meetings of the Board of Directors shall be held in compliance with the Ralph M. Brown Act, California Government Code §54950 through §54963. (Appendix C)
2. Regular meetings of the Board of Directors will be held twice monthly.
3. Special meetings of the Board of Directors will be held as necessary and may be called by the Board Chair, by a majority of the members of the Board of Directors, or by the General Manager.
4. Annual Organizational Meeting. The Board of Directors shall hold an annual organizational meeting at the first regular meeting in December.
 - a. At this meeting the Board will elect a Chair and Vice Chair from among its members (according to Policy No. 4040-5) to serve during the coming calendar year.
 - b. At this meeting the day, time and place of regular Board meetings shall be set by the Board.
 - c. The meeting calendar for the Board of Directors for the upcoming year shall be adopted at the annual December organizational meeting.
 - d. At this meeting the Board shall conduct a review of the Board Policy Manual.
5. The Chair of the meetings described herein shall determine the order in which agenda items shall be considered for discussion and/or action by the Board.

6. The Chair and the General Manager shall ensure that adequate and appropriate information is available for the audience at meetings of the Board of Directors, and that physical facilities for said meetings are functional and appropriate.
 - a. Copies of agendas and other writings (except for privileged documents) distributed to a majority of the Board of Directors at open Board meetings shall be made available to the public. A limited quantity (based on normal audience attendance) of such documents shall be copied in advance of each meeting and made available to the public in attendance at no charge. Individuals requesting copies of such documents prior to the Board meeting will be charged an administrative fee as determined by the General Manager.
7. Directors are expected to thoroughly prepare themselves to discuss agenda items at meetings of the Board of Directors. Information may be requested from staff or exchanged among Directors before meetings, by routing such requests and information through the General Manager to ensure that all Directors receive the same information.
8. Directors shall defer to the Chair for conduct of meetings of the Board, but shall be free to question and discuss items on the agenda. All comments should be brief and confined to the matter being discussed by the Board.
9. During a meeting, Directors may request for inclusion into minutes brief comments pertinent to an agenda item, only at the meeting at which that item is discussed (including, if desired, a position on abstention or dissenting vote).
10. Unless a conflict of interest exists, Directors should not abstain from the Board's decision- making responsibilities.

COMMITTEES SINCE BOARD MEETING		
OF NOVEMBER 18, 2020		
<i>STANDING COMMITTEES</i>		
Date	Committee	Chair & Member
12/3	Facilities	Furst/Palajac
11/23	Finance	Faltings/Pierpont
	Intergovernmental-EBRPD/LARPD	Palajac/Pierpont
	Intergovernmental-LVJUSD/COL/LARPD	Palajac/Pierpont
12/2	Personnel	Wilson/Faltings
	Program	Furst/Wilson
<i>AD HOC COMMITTEES</i>		
Date	Committee	Chair & Member
	Ad Hoc Facilities re: Memorial & Commemorative Program	Pierpont/Wilson
	Ad Hoc Budget	Palajac/Pierpont
<i>COMMUNITY OUTREACH LIAISON</i>		
Date	Committee	Member
	Ala. Co. Special Districts Assn.	Faltings
12/2	Chamber of Commerce Business Alliance	Furst
	Community Gardens	Wilson
	ESS Parent Advisory Commission	Pierpont
	LARPD Foundation	Faltings
12/2	Livermore Cultural Arts Council	Furst (alt for Wilson)
	Livermore Downtown, Inc.	Palajac
	Ravenswood Progress League	Pierpont
		ITEM NO. 7

LIVERMORE AREA RECREATION AND PARK DISTRICT

FACILITIES COMMITTEE

AGENDA

THURSDAY, DECEMBER 3, 2020

2:00 P.M.

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom's Executive Orders, the Livermore Area Recreation and Park District Facilities Committee Members and staff will be participating in this meeting via teleconference. In the interest of maintaining appropriate social distancing, members of the public may participate in the meeting electronically and shall have the right to observe and offer public comment at the appropriate time during this committee meeting.

We have also provided a call-in number, as identified on this Agenda, and encourage you to attend by telephone.

PARTICIPATION:

Please click the link below to join the webinar:

<https://zoom.us/j/99071321559>

Webinar ID: 990 7132 1559

Or Telephone: (669) 900 9128

COMMITTEE CHAIR: FURST
COMMITTEE MEMBER: PALAJAC

1. Call to Order
2. Public Comment
3. Approval of the Minutes of the Facilities Committee Meeting held on November 5, 2020
4. CIP Updates – Current and Future Projects
5. Progress Report re: Property Matrix/List of Properties and Ownership/Maintenance Responsibilities
6. Matters Initiated
7. Adjournment

LIVERMORE AREA RECREATION AND PARK DISTRICT

FINANCE COMMITTEE

AGENDA

MONDAY, NOVEMBER 23, 2020

2:00 p.m.

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom's Executive Orders, the Livermore Area Recreation and Park District Committee Members and staff will be participating in this meeting via teleconference. In the interest of maintaining appropriate social distancing, members of the public may participate in the meeting electronically and shall have the right to observe and offer public comment at the appropriate time during this committee meeting.

We have also provided a call-in number, as identified on this Agenda, and encourage you to attend by telephone.

PARTICIPATION:

Please click the link below to join the webinar:

<https://zoom.us/j/97632922294>

Or Telephone: US: +1 669 900 9128

Webinar ID: 976 3292 2294

COMMITTEE CHAIR: FALTINGS

COMMITTEE MEMBER: PIERPONT

1. Call to Order
2. Public Comment
3. Approval of the Minutes of the Finance Committee Meeting held on October 19, 2020
4. Audit Overview
5. ACERA – Pension Liability Update
6. Budget for Board Compensation, Benefits, Travel and Training/Conferences
7. Preliminary Actual results through October, 2020
8. Matters Initiated
9. Adjournment

LIVERMORE AREA RECREATION AND PARK DISTRICT

PERSONNEL COMMITTEE

AGENDA

WEDNESDAY, DECEMBER 2, 2020
2:00 pm

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom's Executive Orders, the Livermore Area Recreation and Park District Committee Members and staff will be participating in this meeting via teleconference. In the interest of maintaining appropriate social distancing, members of the public may participate in the meeting electronically and shall have the right to observe and offer public comment at the appropriate time during this committee meeting.

We have also provided a call-in number, as identified on this Agenda, and encourage you to attend by telephone.

PARTICIPATION:

Please click the link below to join the webinar:

<https://zoom.us/j/97855602412>

Webinar ID: 978 5560 2412

Or Telephone: (669) 900 9128

COMMITTEE CHAIR: WILSON

COMMITTEE MEMBER: FALTINGS

1. Call to Order
2. Public Comment
3. Approval of the Minutes of the Personnel Committee Meeting held on November 10, 2020 (Action)
4. District Notice 0001 – Personnel Rules and Regulations– Holiday Pay (Action)
5. District Notice 0006 – Personnel Rules and Regulations – Administrative Leave (Action)
6. Matters Initiated
7. Adjournment