

JUNE 2015

COMMUNICATOR

PRESIDENT'S MESSAGE



It is my pleasure to welcome our 2015 returning members and a special welcome to our new members of CARPD. 2015-2016 is going to be an exciting year!

It is a great honor for me to serve as President this coming year.

I would like to thank Rick Sloan for his leadership last year and I look forward to working with him and the rest of the Board of Directors this year to serve you. We have exciting and challenging times ahead of us, and I am honored to work with all the wonderful staff that makes CARPD great.

Another big thank you goes out to Pat Cabulagan and his staff for making this year's conference a great success. This year's

conference was filled with subjects and information that will help us to continue to manage our districts.

On behalf of the CARPD Board of Directors, I want to congratulate our scholarship recipients Michael F. Hanson of Arcade Creek Recreation and Ellen Porter of Jurupa Area Recreation. Also, Congratulations to all of our 2015 CARPD award winners, specially our Jim Meredith Award recipient Ralph Heim.

This year's conference was the best attended in recent years, I hope this trend continues and I look forward to new locations for next year.

A great concern for all of us this year is the drought situation in California. Governor Brown has restrictions on water use that affects us all. I hope that with diligence and guidance by water specialists we can ride this drought out with minimal sacrifice and disturbance to our recreation and park facilities.

Our board will focus on

two main subjects this year, the drought and Senate Bill 317. The CARPD Board will be looking for drought solutions and options to forward to our CARPD members, and just as important, the approval of Senate Bill 317, which will provide much needed funding for the safety and expansion of our parks. Our legislative advocate Ralph Heim spoke at our conference imploring us to be diligent with contacting our local legislators. This 2.4 billion dollar bond will help each and every district improve the quality of life in their service area, and allow each and every person in our beautiful state of California enjoy a day at the park.

I look forward to having the opportunity to serve as your President of CARPD this year. Please don't hesitate to contact me with any thoughts, suggestions, or concerns.

Yours Truly;
Frank D. Gorman
CARPD President



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WWW.CARPD.NET

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LEGISLATIVE UPDATE

State Budget Season is Up on Us

With the June 15th deadline looming for the Legislature to pass the 2015-16 State Budget, both the Senate and Assembly budget subcommittees are completing their work on revisions to both the Governor January proposed budget and his May Revise proposed budget. As of this writing, it is expected the Senate/Assembly Budget Conference Committee will commence work no later than June 1st to craft the new spending plan and secure passage in both houses on or before June 15th. Since voters granted the Legislature with the power to pass the budget with a simple majority vote, it is all-but-certain the budget will be in the Governor's hands on or before June 15th.

One item in the Governor's May Revised Budget that is expected to receive legislative support is sufficient revenue to reimburse local agencies for the last remaining pre-2004 state mandates. If your district sought reimbursement for a pre-2004 state mandate, you should receive reimbursement prior to the end of this year, but given the sheer number of such mandates, it may take a bit longer.

Status of Senate Bill 317— Park Bond

Senate Bill 317 is currently pending on the Senate Appropriations Committee's Suspense File, but should be passed to the Senate Floor when the Committee considers the multitude of bills pending on the Suspense File on May 28th. While June 5th is the last day for bills to pass either the Senate or Assembly, bond bills are not subject to that



deadline, but it is anticipated Senate Bill 317 will pass the Senate and move across to the Assembly on or before June 5th, unless the author chooses to hold the bill on the Senate Floor for additional discussions.

Senate Bill 218(Huff) Vehicles/Local Authorities

As introduced, Senate Bill 218 by Senate Republican Leader Huff, addressed an on-going controversy among local groups and the Mountains Recreation and

Conservation Authority regarding the adoption of an ordinance for specific Vehicle Code purposes, including, but not limited to, stop signs; flashing lights and cameras.

Prior to hearing in the Senate Natural Resources and Water Committee, Senator Huff amended the bill to subject JPAs and park districts to the provision of the bill that prohibits certain local authorities from enacting ordinances similar to those referenced above without clear statutory to do so. Senator Huff and supporters of the bill claim the Authority did not have such authority as Legislative Counsel opined to Senator Huff, but the Authority referenced an appeals court opinion to the contrary, which was clearly compelling to members of the Committee.

CARPD engaged shortly after the above-mentioned amendment was adopted and clearly contributed to the bill failing. Senate Bill 218 was granted reconsideration, as is the custom for all bills that fail in committees, but we are hopeful the bill will not be considered further this year.

Our next report will provide a complete status of all key bills CARPD is following that passed their house of origin by the June 5th deadline.

By Ralph Heim

CARPD AWARDS OF DISTINCTION WINNERS

Congratulations to all of our 2015 CARPD Award winners!

Large District Winners

Outstanding New Facility

Rancho Simi Recreation and Park District - (*Challenger Field*)

Cordova Recreation and Park District - (*Sunridge Park: A Park for Children of All Abilities*)

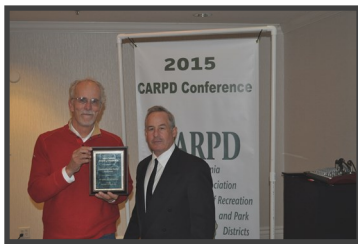
Outstanding Renovated Facility

Rancho Simi Recreation and Park District - (*Arroyo Simi Greenway Phase 1*)

Small District Winners

Outstanding New Facility

Paradise Recreation and Park District - (*An Arbor for all Seasons*)



Individual/Group Winners

Outstanding Innovative Program

Hesperia Recreation and Park District
Hesperia Days 5k Run/Walk/Skate

Outstanding Technology, Social Media and Marketing

Hayward Area Recreation and Park District - (www.haywardrec.org)

Tehachapi Valley Recreation and Park District - (www.tvrpd.org)

Outstanding Community Organization

Livermore Area Recreation and Park District - (*Tri-Valley Conservancy*)

Outstanding Youth

Arden Manor Recreation and Park District - (*Antonio Ortega*)

Outstanding Senior

Fulton-El Camino Recreation and Park District - (*Dick Williams*)



Outstanding Volunteer

Hesperia Recreation and Park District - (*Edward Rue*)

Outstanding Professional

Fulton-El Camino Recreation and Park District - (*Shirley Miller*)

Outstanding General Manager

Boulder Creek Recreation and Park District - (*Hallie Greene*)

Outstanding Board Member

Truckee-Donner Recreation and Park District - (*Kevin Murphy*)

Bear River Recreation and Park District - (*Debi Juric*)

Jim Meredith Award of Excellence:

Ralph Heim
Public Policy Advocates, LLC



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Thank you to our 2015 CARPD Sponsors. Without the help of our sponsors, we would not be able to put on an entertaining and educational conference.

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GASB 68—ACCOUNTING & FINANCIAL REPORTING FOR PENSIONS

GASB Statement No. 68 ushers in two big changes for state and local governments. The first is that each government that offers defined pension benefits to its employees will be required to report—on the face of its statements of net assets—a “net pension liability.” The net pension liability will equal the total pension liability less the net position of the related pension plan. Single and agent-multiple employers will report 100% of the net pension liability on the face of their financial statements. Cost-sharing multiple-employers will report their proportionate share of the net pension liability. Accounting for Pensions by State and Local Governmental Employers, governments previously reported a measure similar to this one for their single employer and agent multiple-employer plans but only in required supplementary information (outside the notes to the financial statements) under the heading, “total unfunded actuarial liability.” Just as important, GASB Statement 68 sharpens the procedures required to calculate the net pension liability.

Big Changes for Governments Participating in Cost-sharing Multiple-employer Plans The second big change ushered in by GASB Statement 68 is that employers participating in defined benefit cost-sharing multiple-employer pension plans will be required to recognize their proportionate share of the “collective” net pension liability on the face of their statements of net assets. In these plans, participating governments pool their assets and their obligations to provide pension benefits. The plan’s assets can be used to pay the retiree benefits of any participating employer. Previously, these employers did not directly report information about their pension obligations. Instead, employers only reported a liability to the extent that they failed to make their required contributions. Users could only obtain a sense of the total liability by taking on the “task” of considering the financial condition of the entire multiple-employer plan. As an example, at June 30, 2012, California multiple-employer plan sponsor, CalPERS, reported that 1,576 public agencies and schools (representing more than 2,500 entities, including the State of California) contribute to its multiple-employer plans. CalPERS’ combined unfunded actuarial accrued liability (4 plans) equaled \$60.4 billion at June 30, 2011, based on GASB Statement 27 required measures. This big change for cost-sharing plans also raises a multitude of issues for participating employers. Most participants in cost sharing multiple employer plans will have to now report a liability because even well-funded plans typically have not accumulated the resources needed to cover the entire actuarially-determined liability. Cost-sharing multiple-employer plan required contributions are not necessarily based on an actuarial calculation of pension benefits earned. Plan contribution rates may instead be based on statute or contract or even a pay-as-you-go basis.

By Pat Cabulagan