



EAST BAY REGIONAL PARK DISTRICT
PARK ADVISORY COMMITTEE
AGENDA STATEMENT
MEETING DATE – June 22, 2009

SUBJECT: 2009 Draft Comprehensive Annual Financial Report, Single Audit, Agreed upon Procedures GANN Limit, Recommendation to Management for the Year Ended December 31, 2008
Report Prepared by: Cinde Rubaloff, CFO/Controller

ATTACHMENTS: A. Comprehensive Annual Financial Report (CAFR) (Draft)
B. GANN Spending Limitation Report

RECOMMENDATION: Forward Recommendation and Comments to the Board Finance Committee and Board of Directors

DESCRIPTION:

State law and Board policy calls for the District to undergo an independent audit of its financial statements on an annual basis. Caporicci & Larson (C&L), Certified Public Accountants, have completed their audit for the period ended December 31, 2008. According to C&L, the District's financial statements in all material respects, fairly present the financial position of the District and are in conformance with generally accepted accounting principles. Furthermore, C&L found no material weaknesses in the District's internal control structure. In other words, the District has a "clean" audit opinion with no exceptions or qualifications expressed. The reports are intentionally marked "Draft" as is customary until the Board of Directors has officially accepted the reports, which is anticipated to occur on July 21, 2009.

Comprehensive Annual Financial Report

In reviewing the CAFR, it is important to recognize that the financial results represent a "snapshot" at a particular point in time. This is especially important when reviewing items such as cash balances, which fluctuate throughout the year. For example, the District received \$65.5 million in property tax revenues during December, the final month of the District's fiscal year. This amount represents approximately 65% of all property tax revenues received during the year. This large sum is the main reason for the amount of cash in the General Fund at year end. It is important to keep in mind that this cash balance keeps the District's cash flow "in the black" until it receives the next property tax installment the following April. Without this cash balance, the District would be forced to issue short-term notes to finance a cash flow deficit in the General Fund. The cost of financing, including interest and issuance fees, would be an additional budget consideration.

GANN Spending Limitation Report

Since 1990, the California Constitution has placed a restriction on public agencies for the annual amount of appropriations from property taxes. The appropriation limit is based on population and inflationary factors as applied to the prior year appropriation limit. The appropriation limit,

as adjusted for these factors, is \$282.2 million. The amount of District appropriation subject to this limitation was \$102 million, far below the GANN Spending Limitation.

Finally, the preparation and timely completion of the annual financial reports is a significant endeavor for the Finance Department. Staff members Dave Sumner (Audit Manager), Deborah Spaulding (Assistant Financial Officer), and especially Kimberly Balingit (Supervising Accountant) have all contributed tireless effort to produce the CAFR. The General Manager and other District staff have responded cooperatively to the many questions and requests for detailed information that accompanies each audit.

PARK ADVISORY COMMITTEE
2009 Status of Recommendations

The following is a record of items, which have come from the PAC during the year beginning January 1, 2009.

1. The PAC recommended Board adoption of the Draft Geocaching Policy. (January 26, 2009)
STATUS: The Board unanimously voted to adopt the Geocaching Policy. (Resolution #2009-2-044)
2. The PAC did not recommend the Board approval of the Contra Costa Centre's Segway Special Use Permit. (January 26, 2009)
STATUS: The Board did not recommend approval of the Contra Costa Centre's Segway Special Use Permit. (April 27, 2009)
3. The PAC recommended Board approval of the dedication of Regional Parkland and Trails. (February 23, 2009)
STATUS: The Board unanimously voted to dedicate Regional Parkland and Trails. (Resolution #2009-3-066)
4. The PAC recommended Board approval of the Special Use Agreement's for Crockett Hills and for Quarry Lakes (March 23, 2009)
STATUS: The Board recommended approval of the Special Use Agreement for Crockett Hills. (Resolution #2009-4-097)

Quarry Lakes.
STATUS: Pending Board action.
5. The PAC recommended Board approval of the Sustainability Policy. (March 23, 2009)
STATUS: The Board unanimously voted to approve the Sustainability Policy for the East Bay Regional Park District. (Resolution #2009-4-102)
6. The PAC recommended Board approval of the Serpentine Prairie Restoration Plan. (May 18, 2009)
STATUS: Pending Board action.
7. The PAC recommended Board approval of naming the Quarry Lakes Picnic area after George C. Roeding. (May 18, 2009)
STATUS: The Board voted to name the Quarry Lakes Picnic area after George C. Roeding. (Resolution #2009-6-143)



TO: Park Advisory Committee

FROM: Jim Townsend, Trails Development Program Manager & Anne Scheer,
Chief of Maintenance

DATE: June 18, 2009

SUBJECT: District's Trails Program

Chief of Maintenance Anne Scheer and Trails Development Program Manager Jim Townsend will provide an update on the District's trails program. Townsend will discuss new trail projects to be completed in 2008 - 2009 and major planning efforts currently underway. Maintenance Chief Scheer will be available to answer any questions regarding maintenance of the District's paved and unpaved trails.

Board of Directors

Ted Radke President Ward 7	Doug Siden Vice-President Ward 4	Beverly Lane Treasurer Ward 6	Carol Severin Secretary Ward 3	John Sutter Ward 2	Whitney Dotson Ward 1	Ayn Wieskamp Ward 5	Pat O'Brien General Manager
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MEMO

DATE: June 22, 2008

TO: Park Advisory Committee

FROM: Anne Kassebaum, Recreation Services Manager

SUBJECT: Volunteer Program Update

The Recreation Services Unit will provide an update the District's volunteer program.

The presentation will include a myriad of successful volunteer programs and events that include; docent programs, special events, invasive plant removals, fishing derbies, stewardship programs, trail maintenance and public safety. Staff will also give an update regarding trends in volunteering and the District's increased outreach efforts to underserved populations.

PAC 2009 WORK PLAN Revised 6/15/09

	JAN 26	FEB 23	MAR 23	APR 27	MAY 18	JUN 22	JUL 27	SEP 28	OCT 26	NOV 16	DEC 7
PAC	<p>Update on 75th Anniversary Events (I) – Cameron/Johnson</p> <p>Segway Special Uses and Concessions Policies (R) - Escobar/Rockwell</p> <p>Draft Geocaching Policy (R) - Escobar/Rockwell</p>	<p>State of the District (I) – O'Brien/Cameron</p> <p>Regional Parks Foundation 40th Anniv. Goals and Membership (I) - Cameron/ Baglietto</p> <p>Review Measure WW Implementation (I) – Collins/Rasmussen</p> <p>Parklands Dedication Bob Doyle (R) - AGM Land Division</p>	<p>Sustainability Policy and Recycling Update (I) – Escobar/Scheer</p> <p>Special Use Agreement Crockett Hills (R) – Waluch</p> <p>Special Use Agreement Quarry Lakes (R) – Waluch</p>	<p>Measure CC Progress Report (I) - Collins</p> <p>Fuels Management & Vegetation Plan Update (I) – Wiese, Swanson</p> <p>District Camping Plan (I) – Kenny</p>	<p>Community Outreach Update (I) – Parmer/Hales</p> <p>Outdoor Environmental Education / Children in Nature / Interpretative Programs (I) – Kaiser</p> <p>Serpentine Prairie - (R) Wiese</p> <p>Naming Picnic Site – Quarry Lakes (R)</p>	<p>Review of Trails Program (I) – Townsend/Scheer</p> <p>Volunteer Program Update (I) – Kassebaum</p>	<p>Update on 75th Anniv. Dinner (I) – Cameron/ Baglietto</p> <p>Garin LUP (R) – Weise</p> <p>Trails Change Checklist Tilden - Briones (R) – Wiese, Amme</p> <p>Ord 38 Modifications (R)– King/T.Anderson</p>	<p>BBQ – East County?? ?</p> <p>Workshop On Master Plan (I) – M. Anderson/Wiese</p>	<p>Goals 2010 Prop. 84 Park Improvement Bond Act (I) – Collins/Rasmussen</p> <p>Americans with Disabilities Act Plan (I) – Radosevich</p> <p>East Contra Costa County Parks HCP (I) – Wiese</p>	<p>2010 Proposed Budget (R) – Collins/Rubaloff</p>	<p>Holiday Dinner</p>
	<p><u>ExComm Subcommittee</u> Work Plan (R) - Pfuehler</p>	<p><u>Community Outreach Subcommittee</u> – Parmer/Hales</p>			<p>Fuels Management Field Trip – Blonski/Swanson – May 30</p>	<p><u>Finance Subcommittee</u> CAFR (R) Collins/Rubaloff</p>	<p>Shadow Cliffs Field Trip???</p>		<p><u>ExComm Subcommittee</u> Goals 2010</p>	<p><u>Finance Subcommittee</u> 2010 Budget</p>	

Revised: 6/15/09