RANCHO SIMI RECREATION AND PARK DISTRICT

SPECIAL MEETING
BOARD OF DIRECTORS
SYCAMORE DRIVE COMMUNITY CENTER
1692 SYCAMORE DRIVE, SIMI VALLEY

THURSDAY, DECEMBER 4, 2014, 6:15 P.M.

I. CALL TO ORDER

The meeting was called to order at 6:16 p.m. by Chair Johnson.

II. ROLL CALL

Chair Johnson, Vice Chair Freeman, Directors Cavanaugh, Hostetler and O’Brien were in attendance.

The following staff members were present: Doug Gale, Karen Garber, Wayne Nakaoka, Carol Odenberg, Larry Peterson, Brian Pierik, Esq., Brian Reed and Robin Walker. Guest in attendance was Isabelle Safie.

III. PUBLIC DISCUSSION (ITEMS NOT ON THE AGENDA)

None.

IV. SCHEDULED ITEMS

District Manager briefly reviewed the measurement, administrative and stability periods as part of the employer obligations under the “ACA” and in determining which employees will be offered health benefits and when that will likely occur. He also responded to some questions from Board Members.

A. Approval of a Resolution Adopting Preliminary Guidelines to Comply with the Patient Protection and Affordable Care Act Employer Mandate for "Ongoing" Employees 35-14-hh

ACTION: Director Cavanaugh moved to Approve Resolution No. 1894; Director O’Brien seconded the motion. Motion carried with the following roll-call vote:

Ayes: Directors O’Brien, Hostetler, Cavanaugh, Freeman, Johnson
Noes: None
Absent: None
Abstain: None
Director of Administration Garber introduced Isabelle Safie, Attorney with Best Best & Krieger, who gave a summary of their analysis and recommendations for the Park District in addressing the matter of “PEPRA” requirements as it relates to provisions under IRC 414(h)(2) and employee paid contributions.

B. Approval of (1) Resolution to Tax Defer Member Paid Contributions – IRC 414(h)(2) Employer Pick-up, and (2) Resolution of the Board of Directors of the Rancho Simi Recreation and Park District for the Affirmation and Implementation of the Provisions of Section 414(h)(2) of the Internal Revenue Code to Tax Defer Employee Retirement Contributions to CalPERS 35-14-ii

ACTION: Vice Chair Freeman moved to Approve (1) Resolution No. 1895 to Tax Defer Member Paid Contributions – IRC 414(h)(2) Employer Pick-up; Director O’Brien seconded the motion. Motion carried with the following roll-call vote:

Ayes: Directors O’Brien, Hostetler, Cavanaugh, Freeman, Johnson
Noes: None
Absent: None
Abstain: None

ACTION: Director O’Brien moved to Approve Resolution No 1896 of the Board of Directors of the Rancho Simi Recreation and Park District for the Affirmation and Implementation of the Provisions of Section 414(h)(2) of the Internal Revenue Code to Tax Defer Employee Retirement Contributions to CalPERS; Vice Chair Freeman seconded the motion. Motion carried with the following roll-call vote:

Ayes: Directors O’Brien, Hostetler, Cavanaugh, Freeman, Johnson
Noes: None
Absent: None
Abstain: None

V. ADJOURNMENT

The meeting was adjourned by Chair Johnson at 6:37 p.m.

[Signature]

Larry Peterson, District Clerk