



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT  
REGULAR MEETING OF THE BOARD OF DIRECTORS  
Wednesday, August 14, 2019  
390 W. Oak Valley Parkway Beaumont, CA 92223**

**AGENDA**

[www.bcvparks.com](http://www.bcvparks.com)

**DISTRICT CLOSED SESSION** – None.

**BEAUMONT CHERRY VALLEY RECREATION AND PARK IMPROVEMENT CORPORATION (BCVRPIC)**: None

**WORKSHOP SESSION**: None.

**REGULAR SESSION**: Regular Session to Begin at 5:00 pm

**Roll Call:**

Director De La Cruz \_\_\_\_\_ Director Ward \_\_\_\_\_ Treasurer Diercks \_\_\_\_\_  
Vice-Chair/Secretary Flores \_\_\_\_\_ Chairman Hughes \_\_\_\_\_

**Presentations: Bogart Park, General Manager  
Clayton Rutherford Trail  
PARS, Informational**

**Invocation:**

**Pledge of Allegiance:**

**Adjustments to Agenda:** Government code sec 54954.5(b) (2) provides “upon a determination by a two-thirds vote of the members of the legislative body present at the meeting, or if less than two-thirds of the members are present, a unanimous vote of those member present, that there is a need to take immediate action and that the need for action came to the attention of the local agency subsequent to the agenda being posted as specified in subdivision (a) “

- 1. PUBLIC COMMENT:** Anyone wishing to address the Board on any matter not on the agenda may do so now. All person(s) wishing to speak on an item on the agenda may do so at the time the Board considers that item. All persons wishing to speak must fill out a “Request to Speak Form” and give it to the clerk before the start of the meeting. There is a three (3) minute limit on public comments.
- 2. CONSENT CALENDAR:** Items are considered routine, non-controversial and generally approved in a single motion. A board member may request to have an item removed from the consent calendar for discussion or to be deferred. (Includes Minutes, Financials, Resolutions, and Policy & Procedure matters).
  - 2.1 Minutes of July 17, 2019
  - 2.2 Bank Balances July 2019
  - 2.3 Warrants for July 2019
- 3. ACTION ITEMS/BIDS & PUBLIC HEARING/REQUESTS:** (Includes Committee Reports)
  - 3.1 First Draft Fiscal Year 17/18 Audit

3.2 Authorize and designate the proceeds from the Spooky Spectacular and Oktoberfest Tournament for a winter wish Family.

**4. DEPARTMENT REPORTS:**

Human Resources Administrator/Clerk of the Board: Janet Covington  
Financial Services Technician/Office Manager: Nancy Law  
Activities Coordinator: Kyle Simpson  
Athletic Coordinator: Dodie Carlson  
Maintenance Foreman: Frank Flores  
Maintenance Foreman: Aaron Morris  
General Manager: Duane Burk

**5. CALENDAR OF EVENTS:**

5.1 Committee Meetings

- Collaborative Agency – First Wednesday Bi-Monthly, 5:00pm NCCC
- Finance – 1<sup>st</sup> Thursday of Every Month 5:00 pm NCCC. August meeting will be held the second Thursday. August 8, 2019 @ 5:00pm
- Facility Use Ad Hoc- Second & Fourth Tuesday Monthly @ 5:30 pm
- BCVRPD Board Meeting Schedule, NCCC  
September 11, 2019  
October 9, 2019  
November 13, 2019

5.2. Upcoming Holidays

Monday, September 2, 2019 Labor Day  
Monday, November 11, 2019 Veteran's Day  
Thursday & Friday, November 28 & 29, 2019 Thanksgiving

5.3. Events

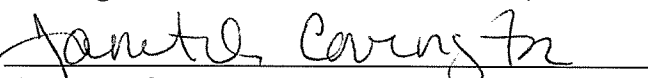
Oktoberfest, September 20-22, 2019

**DIRECTORS MATTERS/COMMITTEE REPORTS**

**6. ADJOURNMENT:**

**Any person with a disability who requires accommodations in order to participate in the meeting should telephone Janet Covington at 951-845-9555, at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation**

**DECLARATION OF POSTING:** I declare under penalty of perjury, that I am employed by the Beaumont-Cherry Valley Recreation and Park District and the foregoing agenda was posted at the District office and web site August 9, 2019



Janet D Covington, Human Resources Administrator/Clerk of the Board

May 16, 2019

Duane Burke, General Manager  
BCV Recreation and Park District

Hello Duane,

My name is Robert Wenzel. I am the son-in-law of Clayton Rutherford of Banning who recently passed on December 2, 2018. He would have been 92 years old in January. Clayton was a lover of the outdoors. He was a hunter, tracker and horseman. Clayton had a trail knowledge of Riverside County, formed by decades (since the 1930s) of living in Banning. He is widely referred to by his wide circle of community as a cowboy. In his youth, he delivered papers to all neighborhoods of Banning. He told me once he could still recall every house, street and most of the names of his customers. Clayton had an amazing memory of the details and stories that formed the history of the towns, the reservations, the watersheds, the mountains and canyons of Riverside County. He walked a common path with Will Rogers: he never met a stranger. Not surprisingly, Clayton was known in a wide number of circles, the sheriffs, little league, fellow horse riders of all stripes. After he retired as a meat cutter, he utilized his gifts with animals. He trained, traded, loved and doctored numerous horses throughout the years, riding them in round ups and on trails and not on trails like to the summit of San Jacinto. He taught many grandchildren to ride and better understand the land around them. When Clayton was 85 years old, he competed in an endurance competition. It was a twenty-five mile long race over varying mountainous terrain. He and his beloved horse Raven placed third.

Duane, believe it or not, I'm only scratching the surface of who Clayton was and his accomplishments and the attachment to the land he loved. Throughout his life, he meet adversity of many kinds, economic, physical and emotional. He survived Jean his wife of over 60 years. Clayton cherished his connection to nature and humankind. He camped at Bogart Park many times with Jean. His grandchildren and great grandchildren have bear stories to tell from their close encounters they experienced with Clayton in Bogart Park.

On Sunday December 2, 2018 on a beautiful, sunny morning, Clayton saddled his horse and was in route to meet his dear companion Beverly, for a trail ride in Bogart Park. Clayton was thrown from his horse and died within minutes with his boots on, in line with how he lived. A clean exit doing what he loved.

As a family, we are still sorely grieving. An idea we have to memorialize Clayton would be to have the South Ridge Trail named for him. We are working from a hand drawn Bogart Park Trail Map it might be The Middle Ridge Trail. This honor of naming a trail would be appreciated beyond measure for those of us that love him. It would respect and acknowledge some of his great life passions he enjoyed in Bogart Park - being in the inspiring outdoors on horseback, riding alone and with friends. We would be eager to pay for signage and in addition "adopt" the trail and contribute to its ongoing beauty and maintenance. We are grateful for the resource that is Bogart Park and the pleasure Clayton and his friends enjoyed and continue to enjoy.

I look forward to conversing about this possibility and appreciate your consideration. I have elicited information from a number of Clayton's friends whom he rode with to best identify the right trail.

Warm regards,

A handwritten signature in black ink that reads "Robert Wenzel". The signature is written in a cursive, flowing style with a large initial 'R'.

Robert Wenzel  
105 South Dunning St  
Ventura, CA 93003  
805-535-5215  
[woodwenzel@icloud.com](mailto:woodwenzel@icloud.com)

cc: Gary Gray  
Beverly Clay





**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT  
REGULAR MEETING OF THE BOARD OF DIRECTORS  
Wednesday, July 17, 2019  
390 W. Oak Valley Parkway Beaumont, CA 92223**

**MINUTES**

**DISTRICT CLOSED SESSION** – None.

**BEAUMONT CHERRY VALLEY RECREATION AND PARK IMPROVEMENT CORPORATION (BCVRPIC):** None

**WORKSHOP SESSION:** None.

**REGULAR SESSION:** Regular Session to Begin at 5:01 pm  
Regular session began at 5:00 pm

**Roll Call:**

Director De La Cruz   X   Director Ward   X   Treasurer Diercks   X    
Vice-Chair/Secretary Flores   X   Chairman Hughes   X  

**Presentations:** Beaumont Youth Baseball 2019 All Star Season Update. Dodie Carlson introduced three Beaumont Youth Baseball (BYB) all-star teams.

**Invocation:** The invocation was given by Vice Chair/Secretary Flores

**Pledge of Allegiance:** The pledge of allegiance was given by Treasurer Diercks

**Adjustments to Agenda:** The general manager asked to add an emergency item to the agenda for repairs to the Bogart Park Water Tank. Legal counsel, Albert Maldonado of Best, Best and Krieger stated pursuant Government code section 54954.2 allows the item to be placed on the agenda by a two-thirds vote due to need to take immediate action and the need for the action not being discovered until after the agenda was posted. The general manager stated the lid and staves were discovered defective while the tank was being worked on during the breach repair. He asked to consider completing the repairs while the tank is taken apart.

Motion was made to add item 3.5 to the agenda. Repair to Bogart Park Water Tank. Accepting the proposal from Superior Tank, \$40,000.00.

**Initial Motion:** Treasurer Diercks

**Second:** Director De La Cruz

**Result of Motion:** Carried 5-0

**Director De La Cruz:** Aye

**Director Ward:** Aye

**Treasurer Diercks:** Aye

**Vice Chair/Secretary Flores:** Aye

**Chairman Hughes:** Aye

1. **PUBLIC COMMENT:** None.

2. **CONSENT CALENDAR:**

2.1 Minutes of June 12, 2019

2.2 Bank Balances June 2019

2.3 Warrants for June 2019

Motion was made to accept items 2.1, 2.2 and 2.3

**Initial Motion:** Chairman Hughes

**Second:** Treasurer Diercks

**Result of Motion:** Carried 5-0

**Director De La Cruz:** Aye

**Director Ward:** Aye

**Treasurer Diercks:** Aye

**Vice Chair/Secretary Flores:** Aye

**Chairman Hughes:** Aye

3. **ACTION ITEMS/BIDS & PUBLIC HEARING/REQUESTS:** (Includes Committee Reports)

3.1 Notice of Completion – Roof Project

Motion was made to accept item 3.1, authorizing the notice of completion for the roof project at Noble Creek community center. There were two change orders for two roof drains and to rock the valleys. The change orders were approximately \$5,000.00 and included a 30-year warranty. The final payment will be made within 30 days.

\$92,186.80 is the total amount of the project.

**Initial Motion:** Treasurer Diercks

**Second:** Director De La Cruz

**Result of Motion:** Carried 5-0

**Director De La Cruz:** Aye

**Director Ward:** Aye

**Treasurer Diercks:** Aye

**Vice Chair/Secretary Flores:** Aye

**Chairman Hughes:** Aye

3.2 General Managers 4<sup>th</sup> Amendment to Employment Agreement

Motion was made to accept item 3.2, 4<sup>th</sup> amendment to the general managers employment agreement.

**Initial Motion:** Treasurer Diercks

**Second:** Director De La Cruz

**Result of Motion:** Carried 5-0

**Director De La Cruz:** Aye

**Director Ward:** Aye

**Treasurer Diercks:** Aye

**Vice Chair/Secretary Flores:** Aye

**Chairman Hughes:** Aye

3.3 Updated Salary Schedule/Organizational Chart

The general manager reported the changes were discussed with the personnel committee and next year the District will utilize an independent consultant to do a thorough salary survey for the District.

Opened public comment. There were no public comments. Closed public comment.

Motion was made to accept item 3.3 as presented.

**Initial Motion:** Chairman Hughes

**Second:** Treasurer Diercks  
**Result of Motion:** Carried 5-0  
**Director De La Cruz:** Aye  
**Director Ward:** Aye  
**Treasurer Diercks:** Aye  
**Vice Chair/Secretary Flores:** Aye  
**Chairman Hughes:** Aye

### 3.4 Ball Field Application/Brochure Update

The general manager stated a review of the changes was discussed with the facilities ad-hoc committee. Staff is reviewing rates and true costs with labor are going up. Treasurer Diercks commented there were minimal changes. Opened public comment. There were no public comments. Closed public comment. Motion was made to accept item 3.4 with the authority to make non-substantive changes.

**Initial Motion:** Chairman Hughes  
**Second:** Director Ward  
**Result of Motion:** Carried 5-0  
**Director De La Cruz:** Aye  
**Director Ward:** Aye  
**Treasurer Diercks:** Aye  
**Vice Chair/Secretary Flores:** Aye  
**Chairman Hughes:** Aye

### 3.5 Repairs to Bogart Park Water Tank.

Contractors were on site completing repairs to the tank. During the repairs it was determined additional repairs were needed on the roof and staves. The general manger received a proposal today for additional repairs. Opened public comment. There were no public comments. Closed public comment. Motion was made authorizing the change order for \$40,000.00 to Superior tank for the completion of the repairs. Funding will come from the capitol reserves. A notice of completion will be brought back for approval.

**Initial Motion:** Treasurer Diercks  
**Second:** Chairman Hughes  
**Result of Motion:** Carried 5-0  
**Director De La Cruz:** Aye  
**Director Ward:** Aye  
**Treasurer Diercks:** Aye  
**Vice Chair/Secretary Flores:** Aye  
**Chairman Hughes:** Aye

A five-minute recess was taken. Chairman Hughes left the meeting.

## 4. DEPARTMENT REPORTS:

### Human Resources Administrator/Clerk of the Board: Janet Covington

Janet reported there were two Special Project Associate positions deleted. One completed the assignment and we changed one over to a consulting agreement. We deleted one casual recreation assistant who was not available to work. Aaron Morris promoted to Maintenance Foreman. The Athletic Coordinators position changed from full time to part time and we posted an in house opportunity notice for a full time maintenance I position and are in the process of reviewing those applications. We currently have 26 employees.

She said she is preparing for our GASB 75 valuation for our Other Post Employee Benefits (OPEB) and that the District's Statement of Facts was submitted to the State of California, Secretary of State and the FY 18/19 Contribution Summary for GASB Reporting was submitted to CalPERS. (OPEB).

Janet had no workers Compensation Cases/Incidents/Accidents to report. She reported the Safety Compliance Company provided "Emergency Action Plan" training.

Kyle Simpson attended a Project Management Workshop. She attended a program overview of Target Solutions and attended webinar training for our Fiscal Year financial reporting for GASB compliance. Rodrigo Camacho completed an introductory course in grounds keeping. Janet reported annual evaluations were provided to employees and annual salary increases were provided to eligible employees.

An arrangement was sent to Delphine Chatigny's services.

She reminded the directors that the State of the City is on Thursday, August 15, 2019, 11:00 am at Four Seasons, the annual staff BBQ is August 3, 2019 11:00am to 3:00pm at Bogart Park and she reminded the directors that their form 470 is due.

#### Financial Services Technician/Office Manager: Nancy Law

Nancy reported the finance committee met and reviewed the June financial reports. She received deposits from the County of Riverside totaling \$88,992.32. She transferred \$5,000.00 into the reserve fund bringing the balance to \$349,988.06. Nancy said she is working on installing a new gate arm at Bogart Park and new option pad for the kiosk. She and the general manger are working with Beaumont Unified school district on an MOU to use our fields for an emergency evacuation. She reported we do not qualify for the Prop. 68 grant they were working on. She reported she has been working on profit/loss statements for previous events and pulling year-end files. Nancy attended a webinar by streamline, our web-site service. She reported she has been working with Acorn switching out all the computers and laptops. The application is completed for the per capita grant of \$200,000.00 in conjunction with the City of Beaumont. Nancy reported the finance meeting is August 8.

#### Activities Coordinator: Kyle Simpson

Kyle reported facility rentals have slowed down for the month of July. Noble creek community center is hosting tutoring for foreign exchange students through the end of July and August. He has been working with Aaron, Nancy and Janet updating brochures and facility use agreements. Kyle reported David Hill hosted a football camp, "Flowability" on the meadow July 13. He said Movies have been going well and have been very busy. The final movie is Christmas in July on July 22 and Mrs. Clause will be attending. He reported he has three bands and nine vendors scheduled for Oktoberfest and Anheuser Busch will be sponsoring our event again this year. Kyle attended the good morning Beaumont breakfast on July 12 and the facilities ad-hoc on July 9. The next facilities ad-hoc meeting is July 23.

#### Athletic Coordinator: Dodie Carlson

Dodie reported the Spring Slow pitch season will finish this Sunday and they will be starting the summer season July 16. They will play big ball for part of the season due to field closures. She said the calendar is being filled and we are about 80% full thru January 2020 and the promoters have been made aware of possible field closers due to maintenance and upgrades. Dodie thanked the directors and general manager for all the improvements to the park and stated she is looking forward to the upcoming upgrades and the promoters have been made aware of upcoming field repairs. She reported that BYB all-stars have had

a good season. They have four teams out of ten still playing and they are grateful and thankful for such a beautiful facility to play in.

#### Maintenance Foreman: Frank Flores

Frank reported the maintenance department has worked on the following items at Noble Creek. Sprayed weeds. DG. Infield skin training, Installed parking lot signage. Red curbing with proper wording and numbers. Repaired an irrigation valve by field one. Reseeded the quad area behind field 1 restrooms. Replaced yellow capping on field 4. Installed certified mulch at the playground. Installed mounted fire extinguishers to all the district vehicles. Mounted a new diesel tank to the Chevy truck. Cleaned out the septic tank. Frank reported the District passed their annual pesticide use inspection and the quarterly safety inspections were completed. He said they orders fertilizer and they have been working on the productive parks program. Frank reported the maintenance department has worked on the following items at Bogart Park. CDF crews worked on firebreaks near the playground. Sprayed weeds near the equestrian and playground areas. Spray-painted metal gates to improve visibility and spray-painted RV numbers. They repaired potholes and installed mulch at the playground. They completed group A electrical issues and cleaned, repaired, replaced septic tank/leach line in group A and the campground areas. They trimmed trees, removed stumps and used a wood chipper. They repaired the irrigation mainline near the day use are and are taking care of poison oak that was found.

#### Maintenance Foreman: Aaron Morris

Aaron reported he was promoted to Maintenance Foreman and alongside Frank will manage and maintain our ballfields during the week as well as weekend events. He stated they truly believe there will be positive changes coming to the facilities and with their combined knowledge and skillset they will develop and succeed in their goals. He appreciates the opportunity to train and lead lower level staff and will do his best to develop staff and teach them to create and maintain a high quality standard of work while promoting a positive and safe work environment. Aaron said he has been introducing himself to our local partners and facility users. He and Frank held field maintenance training for staff and he will continue to staff trainings.

Aaron reported the City of Beaumont is willing to work on their ballfield located at Orange & Ninth providing an opportunity for us to use the city field. He has been working on the rental pamphlets and comparing rates to see where we are competing on pricing. He is looking into a new irrigation system with a central command to go digital. Maintenance is prepping for fertilization. He said he is looking for the working with Frank and Dodie.

#### General Manager: Duane Burk

Duane reported he attended the California Special District Associations (CSDA) General Managers Summit in Newport. He has spoken with the auditors, Best, Best and Krieger and the bank regarding the investment policy and he will bring forward additional opportunities for investing. He will be meeting with PARS, which is another retirement group to discuss what they can offer to the District, and he said they have a different strategy than PERS on their investments. Duane will be bringing forward a funding plan to pay down our unfunded pension liability. Duane met with Elizabeth Gibbs, from the city of Beaumont regarding opportunities of utilizing their fields. He also met with the city manager and council member Lara regarding Bogart, expanding and future opportunities for the District to participate in. Duane said that he attended the CARPD meeting and learned of the allocation of the per cap money. We will submit a joint application with the City of Beaumont to receive the maximum amount of \$200,000.00 for a joint project. Duane met with the general manager of the water district discussing rates, reducing our water

footprint and recycled water ideas in the park. He met with Southern California Edison regarding the upgrades to our fields two, three and the RV Park. The original power installation on the fields is from 40 years ago. Once the Bogart park tank is completed, we will be able to get the grass back in shape.

## **5. CALENDAR OF EVENTS:**

### 5.1 Committee Meetings

- Collaborative Agency – First Wednesday Bi-Monthly, 5:00pm NCCC
- Finance – 1<sup>st</sup> Thursday of Every Month 5:00 pm NCCC
- Facility Use Ad Hoc- Second & Fourth Tuesday Monthly @ 6:30 pm
- BCVRPD Board Meeting Schedule, NCCC

August 14, 2019

September 11, 2019

October 9, 2019

### 5.2. Upcoming Holidays

Monday, September 2, 2019 Labor Day

Monday, November 11, 2019 Veteran's Day

Thursday & Friday, November 28 & 29, 2019 Thanksgiving

### 5.3. Events

Movies under the Stars –Mondays, June 17 – July 22, 2019

Oktoberfest, September 20-22, 2019

## **DIRECTORS MATTERS/COMMITTEE REPORTS**

### **Director De La Cruz:**

Armando thanked staff, the board and Duane for their hard work and dedication. He said his family attended the 4<sup>th</sup> of July fireworks and enjoyed the food. They also attended the movies on Monday and they will be attending again. He met with Duane and Dan at Bogart and viewed the projects being worked on, the improvements to the water tank and future ideas. Armando reviewed the employee handbook and he likes how it reads and the comments. He said he will donate a gift card for the staff BBQ and he is looking forward to the BBQ and Oktoberfest. Armando congratulated Aaron Morris on his promotion. He will turn in form 470 tomorrow to Janet.

### **Director Ward:**

Denise apologized for missing last month's meeting. She congratulated Dodie and BYB for a great successful season and all stars. She congratulated Aaron on his new position and feels he will do a great job and she is glad to see him excited and enthusiastic. She thanked Duane and staff for working so hard and all of their many accomplishments. She reported she attended the Tahoe conference and it was rewarding, positive and informative, and said thank you for allowing her to go. She said she met with many influential people and appreciates the opportunity to go and feels it will have a good impact on our district. She said she has received many compliments about Bogart but not the grass. She said the movies are busy. In regards to Dan, she hopes everything is ok and she will be praying for him.

### **Treasurer Diercks:**

Chris thanked the staff for all their hard work and said everything is going good. The presence of the children tonight was a result of all the hard work over years. He thanked staff for keeping the fields in great shape.

**Vice Chair/Secretary Flores:**

John emphasized Bogart is a big responsibility for the board to casual staff. He is glad to see we are adding another full time maintenance position. He wants to be sure that as we are transitioning towards Bogart that our other facilities are taken care of. He asked everyone to keep Dan in their prayers and for him to be able to continue because he has been very instrumental to the District.

**6. ADJOURNMENT:**

Meeting was adjourned at 6:56 pm.



Beaumont Cherry Valley Recreation Park District

**Bank Account Balances**

As of 7/31/2019

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
1 Bank of Hemet - Operating	\$ 31,962.23	\$ 349,262.11	\$ 485,524.66	\$ 168,224.78	
2 Bank of Hemet - Payroll Account	\$ 3,912.18	\$ 62,121.16	\$ 60,000.00	\$ 1,791.02	PR Thru 7/26/2019
3 Bank of Hemet - Project Account	\$ 56,805.23	\$ 8,229.94	\$ 9,069.33	\$ 57,644.62	
4 Bank of Hemet - Bogart	\$ 17,095.54	\$ 216.71	\$ 1,780.00	\$ 18,658.83	
5 Bank of Hemet MM	\$ 7,580.32		\$ 0.87	\$ 7,581.19	
6 Bank of Hemet - Reserve Fund	\$ 349,988.06		\$ 5,025.13	\$ 355,013.19	
7 Bank of Hemet - Quimby/DIF	\$ 331,778.24		\$ 23.50	\$ 331,801.74	
8 Petty Cash	\$ 500.00			\$ 500.00	
9 Riverside County Fund	\$ 987,820.46	\$ 450,000.00		\$ 537,820.46	FY 18/19 Tax Distributions
10					
11	\$ 1,787,442.26	\$ 869,829.92	\$ 561,423.49	\$ 1,479,035.83	
12					
13 Bank of Hemet - Reserve Fund	<b>Balance</b>	<b>Payables</b>	<b>Deposits</b>	<b>Ending Balance</b>	<b>Notes/Comments</b>
14 Operating Reserve	\$ 280,237.99		\$ 5,000.00	\$ 285,237.99	<b>NOT to be USED</b>
15 Capital Reserve	\$ 69,750.07		\$ 25.13	\$ 69,775.20	<b>Min Balance of \$50,000</b>
16					
17 <b>TOTAL RESERVE ACCOUNT</b>	<b>\$ 349,988.06</b>	<b>\$ -</b>	<b>\$ 5,025.13</b>	<b>\$ 355,013.19</b>	<b>\$ 19,775.20</b>

Beaumont-Cherry Valley Recreation & Park District Improvement Corporation

**Bank Account Balance**

As of 7/31/2018

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
18 Bank of Hemet	\$ 240,697.60			\$ 240,697.60	

**Beaumont Cherry Valley Recreation & Park District**  
**Check Warrant**  
**Bank of Hemet - Operating**  
**July 2019**

Type	Date	Num	Name	Memo	Amount
10005 · Bill Pmt - Check	07/01/2019	122290	Acorn Technology Services	Monthly IT Service/ Computer Upgrade to Microsoft 10 on all Units	-5,748.00
Bill Pmt - Check	07/01/2019	122291	BDL Alarms, Inc.	Monthly Alarm Service	-224.00
Bill Pmt - Check	07/01/2019	122293	Beaumont Cherry Valley Water Distr 8-001	Utilities - Water - Park	-2,831.44
Bill Pmt - Check	07/01/2019	122294	Beaumont Cherry Valley Water Distr 8-002	Utilities - Water - Park	-2,841.43
Bill Pmt - Check	07/01/2019	122295	Beaumont Cherry Valley Water Distr 8-003	Utilities - Water - NCCC	-503.82
Bill Pmt - Check	07/01/2019	122296	Beaumont Do it Best	Signage Materials, Sink repair Grange & Small Tools	-166.80
Bill Pmt - Check	07/01/2019	122297	Beaumont Unique Flowers	Flowers - Flores, John & Hyatt, Jim	-208.18
Bill Pmt - Check	07/01/2019	122298	Best Best & Krieger	Legal Services - Bond, HR & MOU with BUSD	-5,753.40
Bill Pmt - Check	07/01/2019	122299	Cherry Valley Feed & Pet Supply	Float replacement (NCCC Fountain)	-56.01
Bill Pmt - Check	07/01/2019	122300	Cherry Valley Nursery	Plants to block construction on walkway (NCCC)	-212.83
Bill Pmt - Check	07/01/2019	122301	Department of Environmental Health	Woman's Club - Yearly Health Permit	-734.00
Bill Pmt - Check	07/01/2019	122302	Diamond Environmental Services	Field #7 Porta Potties	-115.16
Bill Pmt - Check	07/01/2019	122303	Ferrellgas	Snack Bar - Propane	-684.37
Bill Pmt - Check	07/01/2019	122304	Image Source	Monthly Copy Services	-237.21
Bill Pmt - Check	07/01/2019	122305	Jani-King of California, Inc	Monthly Janitorial Services	-1,314.75
Bill Pmt - Check	07/01/2019	122306	Laurie K. Marscher, CPA	Auditor Assistance - 5/10/2019	-320.00
Bill Pmt - Check	07/01/2019	122307	Pattons Steel Corp	Gate #4, #5 & #6 - Material	-2,941.73
Bill Pmt - Check	07/01/2019	122308	Pietronico Roofing Solutions	Grange Roof Repair - 6/19/2019	-785.00
Bill Pmt - Check	07/01/2019	122309	Polished Images	Down Payment - Gate Arm/ New Kiosk System (Bogart)(	-6,000.00
Bill Pmt - Check	07/01/2019	122310	Safety Compliance Company	Safety Meeting 5/15/2019 - Topic: #00118 Snake Safety & Bio-Hazard Training	-500.00
Bill Pmt - Check	07/01/2019	122311	SingerLewak LLP	Audit Services rendered through May 31,2019	-7,000.00
Bill Pmt - Check	07/01/2019	122312	Star Pro Security Patrol Inc.	Security Services	-1,472.00
Bill Pmt - Check	07/01/2019	122313	Superior Tank Solutions, Inc.	Progress Billing 30% Deposit - Tank Rebuild (Bogart)	-13,451.70
Bill Pmt - Check	07/01/2019	122314	TCF Equipment Finance, Inc.	Monthly Toro GM4000D Payment	-3,074.75
Bill Pmt - Check	07/01/2019	122315	TLC Landscape Services, Inc.	Monthly Landscaping Services	-918.00
Bill Pmt - Check	07/01/2019	122316	Turf Star, Inc.	Monthly Field Equipment Repair and Maintenance	-637.36
Bill Pmt - Check	07/01/2019	122317	UniFirst Corp	Weekly Uniform Services	-47.05
Bill Pmt - Check	07/01/2019	122318	Wright Septic	Septic Pumping at Grange, & (2) Bogart	-5,605.00
Bill Pmt - Check	07/01/2019	122319	Xerox Financial Services	Monthly Copier Rental	-559.07

**Beaumont Cherry Valley Recreation & Park District  
Check Warrant  
Bank of Hemet - Operating  
July 2019**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	07/01/2019	07032019	Rosalind Otero	Monthly Retirement lifetime Medical	-147.03
Bill Pmt -Check	07/01/2019	31100527296	Colonial Life	Employee - Life Insurance	-785.72
Bill Pmt -Check	07/01/2019	98682423	Frontier Communications	Monthly Woman's Club Wifi	-91.76
Bill Pmt -Check	07/01/2019	98682538	Frontier Communications	Monthly Bogart Phone	-45.98
Bill Pmt -Check	07/01/2019	122320	Frontier Communications	Monthly Bogart Wifi	-136.76
Bill Pmt -Check	07/01/2019	2862304454	Office Depot	Office Supplies	-1,060.93
Bill Pmt -Check	07/01/2019	245182631	SCE ( 6245)	Utilities - Electric (Tennis Courts, Horse Arena, Fields #5&#6)	-338.67
Bill Pmt -Check	07/01/2019	135182931	SCE (0135)	Utilities - Electric (Woman's Club, Grange, Snack Bar, NCCC & Maintenance)	-2,388.01
Bill Pmt -Check	07/01/2019	195182631	SCE (0195)	Utilities - Electric (Field #1 - #4)	-315.45
Bill Pmt -Check	07/01/2019	435182231	SCE (0435)	Utilities - Electric (Fire Camp Lighting/Panel)	-80.19
Bill Pmt -Check	07/01/2019	47182431	SCE (1947)	Utilities - Electric (Hughes Trailer)	-163.45
Bill Pmt -Check	07/01/2019	062182931	SCE (2062)	Utilities - Electricity (RV Park)	-1,432.95
Bill Pmt -Check	07/01/2019	179182931	SCE (6179)	Utilities - Electric (General Electric & Thunder Alley)	-1,208.56
Bill Pmt -Check	07/01/2019	1820009	SoCalGas	Utilities - Gas - Grange	-53.33
Bill Pmt -Check	07/01/2019	07012019	VSP-Vision Service Plan	Employee - Vision Insurance	-61.20
Bill Pmt -Check	07/01/2019	80000484863	Waste Management of the IE	Utilities - Trash (Park, NCCC, Woman's Club, Grange & Bogart)	-2,244.87
Bill Pmt -Check	07/01/2019	1001351482	CalPERS-OPEB	Accrued Liability as of June 30, 2016 - Rate Plan: 1357	-3,686.80
Bill Pmt -Check	07/01/2019	1351486-88	CalPers	Employee - Retirement	-3,973.18
Bill Pmt -Check	07/01/2019	1001351493	CalPers	Employee - 457 Plan	-25.00
Check	07/01/2019	122321	Kaylee Thornton	Refundable Security Deposit - Wedding - 5/25/2019	-250.00
Check	07/01/2019	122322	Alyssa R Fuimaono	Refundable Security Deposit - Anniversary Party - 6/28/2019	-250.00
Check	07/01/2019	122323	Jacqueline Cisneros	Refundable Security Deposit - Quincenera - 6/22/2019	-300.00
Check	07/01/2019	122324	Artwork Paint Company	Noble Creek Regional Park - (Red) Fire Lane Curbing	-1,913.20
Bill Pmt -Check	07/01/2019	122325	Beaumont Cherry Valley Water Distr 8-000	Utilities - Water - Woman's Club	-46.04
Check	07/01/2019	RF07012019	Amazon.com	Office Supplies - Supply Storage	-117.78
Check	07/02/2019	122326	Dan Hughes	Director Fees June 2019	-600.00
General Journal	07/02/2019	RCF Trans01		Transfer to Operating for Bills, Payroll and Construction	200,000.00
Check	07/03/2019	122327	Kaboo Leasing Co.	Gate #7 - Bogart	-3,300.00
General Journal	07/03/2019	Trans 07031		Transfer to Reserve for Monthly Transfer	-5,000.00
General Journal	07/03/2019	Trans 07032		Transfer to Reserve for Monthly Transfer	-5,000.00

# Beaumont Cherry Valley Recreation & Park District Check Warrant Bank of Hemet - Operating July 2019

Type	Date	Num	Name	Memo	Amount
Check	07/08/2019	122328	Silvia Andrasian	Refundable Security Deposit - Baby Shower - 6/24/2019	-950.00
Check	07/08/2019	122329	John Flores	Director Fees June 2019	-600.00
Check	07/09/2019	Fee	Global Pay	Credit Card Machine - \$ Sales	-406.14
Check	07/10/2019	122330	Beaumont Chamber of Commerce	VOID: Good Morning Beaumont - 7/12/2019 - Flores, Frank, Morris, Aaron & Simpson, Kyle (forgot Check, Refunded Cash)	0.00
Check	07/10/2019	RF07102019	Dollar Tree Store	Public Relations - Basket Clear Wrapp for Gift Baskets	-5.39
General Journal	07/10/2019	Trans 0713	Beaumont Chamber of Commerce	For CHK 122330 voided on 07/22/2019	-60.00
Check	07/12/2019	RF07102020	Amazon.com	Safety - Car	-93.67
Check	07/12/2019	RF07122019	FireSupplyDepot.com	Fire Extinguisher Stickers (District Vehicles)	-33.65
Check	07/12/2019	RF07122020	Zoro.com	Portable Lockout Kit, Traffic Cones & Delineators Posts w/Bases	-1,404.73
Check	07/12/2019	RF07122021	TheParkCatalog.com	ADA Rotating Grills (Playground)	-915.27
Check	07/12/2019	122331	Cash	Petty Cash/Mobile Detailing/Coin for Bogart	-485.00
General Journal	07/12/2019	Trans 0712		Transfer to Payroll for PR 07/12/2019	-30,000.00
Bill Pmt -Check	07/12/2019	122332	Slugg Bugg Pest Control	Bi Monthly Pest Control Services (Buildings)	-350.00
Check	07/16/2019	122333	Artwork Paint Company	Painting - Noble Creek Park - No Parking/Fire Lane	-2,150.73
Check	07/17/2019	122334	SoCal STMA	Professional Memberships (2) Morris, Aaron & Flores, Frank	-70.00
Bill Pmt -Check	07/19/2019	122336	Acorn Technology Services	Computer Replacement for all machines to Microsoft 10	-10,023.63
Bill Pmt -Check	07/19/2019	122337	Beaumont Do it Best	Grange Toilet lid repair, PPE, New Eye wash station, Bogart	-237.59
Bill Pmt -Check	07/19/2019	122338	Beaumont Lawnmower	Weed eater wire/ Mix oil	-103.40
Bill Pmt -Check	07/19/2019	122339	Beaumont Unique Flowers	Flowers - Chatigny Delphine	-144.69
Bill Pmt -Check	07/19/2019	122340	Best Best & Krieger	Legal Services - Bond and HR	-2,966.68
Bill Pmt -Check	07/19/2019	122341	C. I. Services, Inc.	NCCC Roof Project (less 5%)	-60,351.58
Bill Pmt -Check	07/19/2019	122342	Capri	FY 18/19 - 1st qrt annual contribution (Workman's Compensation)	-7,062.00
Bill Pmt -Check	07/19/2019	122343	Chris Taylor's Plumbing	Bogart - Restrooms repair	-613.94
Bill Pmt -Check	07/19/2019	122344	County of Riverside	LAFCO FY20 Fees	-606.41
Bill Pmt -Check	07/19/2019	122345	Desert Quality Heating & Air Conditioning	NCCC Wifi Connectivity problems - Traced and connected Power to units	-382.50
Bill Pmt -Check	07/19/2019	122346	Diamond Hills Auto	Chevy - Oil Change, Rotate Tires & (2) new Keys	-209.21
Bill Pmt -Check	07/19/2019	122347	Ferrellgas	Snack Bar - Propane	-979.07
Bill Pmt -Check	07/19/2019	122348	Image Source	Monthly Copy Services	-336.94

**Beaumont Cherry Valley Recreation & Park District**  
**Check Warrant**  
**Bank of Hemet - Operating**  
**July 2019**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	07/19/2019	122349	Jani-King of California, Inc	Monthly Janitorial Services	-1,664.75
Bill Pmt -Check	07/19/2019	122350	Merlin Johnson Construction, Inc.	CMB, Bogart Septic Repairs	-14,577.98
Bill Pmt -Check	07/19/2019	122351	MST Backflow	Test and Certify all Backflow	-320.00
Bill Pmt -Check	07/19/2019	122352	Pattons Steel Corp	Gate #7 - Bogart	-1,150.87
Bill Pmt -Check	07/19/2019	122353	Respond Systems	First Aid restock all Buildings & add Bogart	-4,178.77
Bill Pmt -Check	07/19/2019	122354	Safety Compliance Company	Safety Meeting 6/19/2019 - Topic: #0035 Ergonomics	-250.00
Bill Pmt -Check	07/19/2019	122355	Simplot Partners Palm Desert	Round-up/Dye	-1,247.21
Bill Pmt -Check	07/19/2019	122356	SiteOne Landscape Supply, LLC	Irrigation Supplies	-1,493.70
Bill Pmt -Check	07/19/2019	122357	So. Cal. West Coast Electric Inc.	Install and Repair - Equestrian Lighting/Speakers	-11,723.57
Bill Pmt -Check	07/19/2019	122358	Star Pro Security Patrol Inc.	Monthly Security Services	-1,472.00
Bill Pmt -Check	07/19/2019	122359	Tri-Lakes Team Sportswear	Staff Sweatshirts	-487.64
Bill Pmt -Check	07/19/2019	122360	Turf Star, Inc.	Monthly Field Equipment Maintenance	-611.74
Bill Pmt -Check	07/19/2019	122361	UniFirst Corp	Weekly Uniform/Janitorial Supplies	-1,606.16
Bill Pmt -Check	07/19/2019	122362	UNUM	Employee - Disability	-770.38
Bill Pmt -Check	07/19/2019	122363	Merlin Johnson Construction, Inc.	Bogart - Septic and Lech field	-20,598.26
Bill Pmt -Check	07/19/2019	122364	Merlin Johnson Construction, Inc.	Bogart - Septic and Lech field	-13,289.46
Bill Pmt -Check	07/19/2019	1366266-68	CalPers	Employee - Retirement	-4,044.37
Bill Pmt -Check	07/19/2019	15722446-48	CalPers	Employee - Retirement	-4,410.30
Bill Pmt -Check	07/19/2019	1001366280	CalPers	Employee - 457 Plan	-25.00
Bill Pmt -Check	07/19/2019	1001366282	CalPers	Employee - Health Insurance July 2019	-4,713.57
Bill Pmt -Check	07/19/2019	1001366284	CalPERS-OPEB	Accrued Liability as of June 30, 2017 - Rate Plan: 26921	-1,096.00
Bill Pmt -Check	07/19/2019	1001366286	CalPERS-OPEB	Accrued Liability as of June 30, 2017 - Rate Plan: 30080	-572.00
Bill Pmt -Check	07/19/2019	1001366291	CalPERS-OPEB	Accrued Liability as of June 30, 2017 - Rate Plan: 1357	-4,128.56
Bill Pmt -Check	07/19/2019	1001366293	CalPers	Employee - Health Insurance August 2019	-4,709.36
Bill Pmt -Check	07/19/2019	70107192019	Chevron	Monthly Fuel Services (Gas Can's & Vehicles	-517.08
Bill Pmt -Check	07/19/2019	RTJCV73WXJ	City of Beaumont	Sewer (NCCC) & Sewer and Refuse (Woman's Club)	-3,081.02
Bill Pmt -Check	07/19/2019	99780969	Frontier Communications	Monthly Wifi Services NCCC	-125.98
Bill Pmt -Check	07/19/2019	07192019	Nationwide Retirement Solutions	Employee - 457 Plan	-1,837.26
Bill Pmt -Check	07/19/2019	07082019	Nextiva	Monthly Telephone Services	-278.03
Bill Pmt -Check	07/19/2019	2000009-69	SoCalGas	Utilities - Gas - NCCC & Woman's Club	-86.60
Bill Pmt -Check	07/19/2019	PK023489191	Streamline	Website Service	-200.00

**Beaumont Cherry Valley Recreation & Park District**  
**Check Warrant**  
**Bank of Hemet - Operating**  
**July 2019**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	07/19/2019	PI024368107	Streamline	Monthly Website Services	-200.00
Bill Pmt -Check	07/19/2019	8409356250	The Home Depot	Office Supplies - IT Room Office Supply Racks	-183.07
Bill Pmt -Check	07/19/2019	80001238562	Waste Management of the IE	Utilities - Trash (Park, NCCC, Woman's Club, Grange & Bogart)	-2,629.93
Check	07/21/2019	DC7212019	BaseballSavings.com	deBEER Official Clincher 16in Softball - Adult Softball	-103.64
Bill Pmt -Check	07/22/2019	07222019	VSP-Vision Service Plan	Employee - Vision Insurance	-61.20
General Journal	07/22/2019	Trans 0713R	Beaumont Chamber of Commerce	Reverse of GJE Trans 0713 -- For CHK 122330 voided on 07/22/2019	60.00
Check	07/22/2019	JC07222019	Juan Pollo Chicken	Employee Handbook/EE of the Month	-188.56
Check	07/22/2019	JC07222019	Big 5 Sporting Goods	Prize for Staff Picnic - Bingo	-37.70
Check	07/22/2019	JC07222019	Wal-Mart	Employee of the Month/Training/Staff BBQ	-187.34
Check	07/23/2019	122365	Chris Diercks.	Director Fees - July 2019	-400.00
Check	07/24/2019	DB07242019	The Sand Trap Bar & Grill	Bus Meal - Kayla Brown & Duane Burk - Bogart	-33.98
Check	07/25/2019	JC07252019	Wal-Mart	Prize for Picnic Bingo - Staff Picnic	-9.46
Check	07/25/2019	DB07252019	Patsy's Country Kitchen	Bus. Meal - Pat Casey, Duane Burk, Greg Whitmore & David Adrian	-55.98
General Journal	07/25/2019	Trans PR726	Beaumont Chamber of Commerce	Transfer to Payroll for PR 07/26/2019	-30,000.00
Check	07/25/2019	JC07252019	Amazon.com	State of the City Luncheon - (8)	-360.00
Check	07/26/2019	RF07262019		Clock - Grange Community Center	-14.69
General Journal	07/26/2019	RCF Tran726		Transferred from Riverside County Fund for Bills, Payroll and Construction	250,000.00
Check	07/29/2019	122366	Stephanie Joyce	Refund for (6) nights - Site #21	-200.00
Check	07/29/2019	JC07292019	Smart & Final	Employee BBQ - Drinks	-114.08
Check	07/29/2019	JC07292019	Wal-Mart	Staff BBQ - Drinks/Kids Table	-124.20
Check	07/30/2019	JC07302019	Big 5 Sporting Goods	Employee Training/ Prizes	-32.29
Check	07/30/2019	JC07302020	Marshalls	Employee Training/Prizes	-59.23
				<b>TOTAL</b>	<b>88,494.89</b>

**Beaumont Cherry Valley Recreation & Park District**  
**Check Warrant**  
**Bank of Hemet - Project**  
**July 2019**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>10015 - Bank of Hemet - Project Account</b>					
Bill Pmt -Check	07/01/2019	4415	Beaumont Copy & Graphics	Movies Under the Stars - Campaign Posters	-538.75
Bill Pmt -Check	07/01/2019	4416	Beaumont Lawnmower	Repair & Maintenance Chain Sharpen & Trimr	-208.96
Bill Pmt -Check	07/01/2019	4417	Gail Materials	Field Repair - Clay	-1,658.12
Bill Pmt -Check	07/01/2019	4418	Star Pro Security Patrol Inc.	Movies Under the Stars - Security	-1,104.00
Bill Pmt -Check	07/01/2019	4419	Swank Motion Pictures Inc.	Movies Under the Stars - Movies	-926.00
Check	07/01/2019	4420	Pete Gerlach	Umpires	-90.00
Check	07/01/2019	4421	James W. Halbroom	Umpires	-90.00
Check	07/01/2019	4422	Leslie V Magness	Umpires	-60.00
Check	07/01/2019	4423	Nathan Wilkes	Umpires	-150.00
Check	07/01/2019	4424	Thomas B. Flinn	Umpire	-90.00
Check	07/08/2019	4425	Mike Aldrich	June 2019 Banner Sales	-700.00
Check	07/08/2019	4426	Nathan Wilkes	Umpires	-90.00
Check	07/08/2019	4427	Thomas B. Flinn	Umpire	-60.00
Check	07/16/2019	4428	Leslie V Magness	Umpires	-90.00
Check	07/16/2019	4429	Nathan Wilkes	Umpire	-180.00
Bill Pmt -Check	07/19/2019	4430	Swank Motion Pictures Inc.	Movies Under the Stars - Movies	-1,309.00
Bill Pmt -Check	07/19/2019	4431	Turf Star, Inc.	Repair - SandPro 5040	-375.11
Check	07/23/2019	4432	Pete Gerlach	Umpires	-90.00
Check	07/23/2019	4433	Nathan Wilkes	Umpires	-180.00
Check	07/23/2019	4434	Kristine Carlson	Umpires	-60.00
Check	07/23/2019	4435	James W. Halbroom	Umpires	-90.00
Check	07/31/2019	4436	Pete Gerlach	Umpire	-90.00
<b>TOTAL</b>					<b>-8,229.94</b>



**Beaumont Cherry Valley Recreation & Park District**  
**Check Warrant**  
**Bank of Hemet - Reserve**  
**July 2019**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
10025 - Bank of Hemet - Reserve Fund					
General Journal	07/03/2019	Trans 07032		Transferred from Operating for Monthly Transfer	5,000.00
				<b>TOTAL</b>	<b>5,000.00</b>

**Beaumont Cherry Valley Recreation & Park District  
Check Warrant  
Bank of Hemet - Bogart  
July 2019**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>10050 · Bank of Hemet - Bogart Park</b>					
Check	07/02/2019		UMS Banking	Credit Card Fees -	-16.71
Check	07/17/2019	5001	Cash	Supply Quarters for change Machine	-200.00
<b>TOTAL</b>					<b>-216.71</b>



**Staff Report**

Agenda Item No. **3.1**

**To:** Board of Directors  
**From:** Nancy Law, Business Services Coordinator  
**Via:** Duane Burk, General Manager  
**Date:** August 14<sup>th</sup>, 2019  
**Subject:** "Draft" Audit FY 2017-2018

**Background and Analysis:**

Government Code Section 200.49 Generally Accepted Accounting Principles (GAAP) specific accounting standards issued by the Government Accounting Standards Board (GASB) the Financial Accounting Standards Board (FASB) these standards requires that the District have and annual audit.

SingerLewak has performed these audits for the District for the last year, on May 10<sup>th</sup>, 2019 SingerLewak auditors came to the District and performed the annual audit for FY 2017-2018 ending June 30<sup>th</sup>, 2018. From that review they sent our current "Draft" audit dated 8/2/2019 for FY 2017-2018 for your review.

The draft audit document will show an audited version of revenues, expenses, assets and beginning and ending balances for FY 2017-2018.

On Thursday January 5<sup>th</sup>, 2017 the draft audit was reviewed by the Finance Committee, Vice Chair/Secretary John Flores, Treasurer Chris Diercks.

**Fiscal Impact:**

District approximated the Audit cost of \$20,000.00 for FY 17-18.

**Recommendations:**

Staff recommends that the Board review, comment and approve the draft audit for FY 2017-2018 ending June 30, 2018. Upon review and comments, the final audit will be placed on the September 2019 Board Agenda for approval.

Respectfully Submitted,

  
Nancy Law  
Business Services Coordinator

DRAFT 8.2.19



**BEAUMONT-CHERRY VALLEY**  
RECREATION AND PARK DISTRICT

*Creating Opportunities for a Healthy Community*

**FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2018**

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

DRAFT 8.2.19

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**June 30, 2018**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Beaumont-Cherry Valley Recreation and Park District

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and general fund of Beaumont-Cherry Valley Recreation and Park District (the "District") as of and for the year ended June 30, 2018 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 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 auditors' 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 District'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 District'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.



## DRAFT 8.2.19

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the District as of June 30, 2018 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 2 to the financial statements, effective July 1, 2017, the District retrospectively adopted the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* ("GASB 75"). Our opinion is not modified with respect to this matter.

### **Other Matters**

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information related to the pension and other postemployment benefits plans on pages 29 through 31 be presented to supplement the basic financial statements. Such information, although not 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The accompanying schedules of officers, directors, and senior management and insurance coverage on page 32 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This schedule has not been subjected to auditing procedures applied in the audit of the basic financial statements and; accordingly, we do not express an opinion or provide any assurance on it.

August XX, 2019



**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**GENERAL FUND BALANCE SHEET**  
**AND STATEMENT OF NET POSITION**  
June 30, 2018

DRAFT 8.2.19

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 1,655,521	\$ -	\$ 1,655,521
Accounts receivable:			
Program service fees	17,530	-	17,530
Property taxes	50,369	26,416	76,785
Other	6,461	-	6,461
Capital assets nondepreciable	-	316,010	316,010
Capital assets depreciable, net	-	1,495,127	1,495,127
	<u>1,729,881</u>	<u>1,837,553</u>	<u>3,567,434</u>
<b>Deferred outflows of resources</b>			
Pension related	-	305,162	305,162
OPEB related	-	69,801	69,801
	<u>-</u>	<u>374,963</u>	<u>374,963</u>
	<u>-</u>	<u>374,963</u>	<u>374,963</u>
<b>Total assets and deferred outflows of resources</b>	<b><u>\$ 1,729,881</u></b>	<b><u>\$ 2,212,516</u></b>	<b><u>\$ 3,942,397</u></b>

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

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**GENERAL FUND BALANCE SHEET  
AND STATEMENT OF NET POSITION**

June 30, 2018

**LIABILITIES AND DEFERRED INFLOWS OF RESOURCES**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>Liabilities</b>			
Accounts payable to vendors	\$ 137,164	\$ -	\$ 137,164
Accrued payroll	12,900	-	12,900
Program service fee deposits	11,930	-	11,930
Long-term liabilities	<u>-</u>	<u>894,688</u>	<u>894,688</u>
Total liabilities	<u>161,994</u>	<u>894,688</u>	<u>1,056,682</u>
<b>Deferred inflows of resources</b>			
Deferred pension related items	<u>-</u>	<u>40,313</u>	<u>40,313</u>
Total liabilities and deferred inflows of resources	<u>161,994</u>	<u>935,001</u>	<u>1,096,995</u>

**FUND BALANCE/NET POSITION**

<b>Fund balance</b>			
Unassigned fund balance	<u>1,567,887</u>	<u>(1,567,887)</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><b>\$ 1,729,881</b></u>		
<b>Net position</b>			
Net investment in capital assets		1,811,137	1,811,137
Unrestricted net position		<u>1,034,265</u>	<u>1,034,265</u>
<b>Total net position</b>		<u><b>\$ 1,277,515</b></u>	<u><b>\$ 2,845,402</b></u>

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

DRAFT 8.2.19

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**STATEMENT OF GOVERNMENTAL REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES**  
Year Ended June 30, 2018

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Expenditures/expenses</b>			
Salaries and benefits	\$ 925,054	\$ 13,314	\$ 938,368
Services and supplies	877,640	-	877,640
Capital outlay	<u>389,720</u>	<u>(298,250)</u>	<u>91,470</u>
Total expenditures	<u>2,192,414</u>	<u>(284,936)</u>	<u>1,907,478</u>
<b>Program Revenues</b>			
Program service fees	407,751	-	407,751
Grant income	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total program revenues	<u>413,751</u>	<u>-</u>	<u>413,751</u>
Net program expense			<u>1,493,727</u>
<b>General Revenues</b>			
Property taxes	1,781,717	372	1,782,089
Intergovernmental revenues	39,318	-	39,318
Interest income	14,956	-	14,956
Other	<u>31,961</u>	<u>-</u>	<u>31,961</u>
Total general revenues	<u>1,867,952</u>	<u>372</u>	<u>1,868,324</u>
Excess of revenues over expenditures	89,289	(89,289)	-
Change in net position	-	374,597	374,597
<b>Fund Balance/net position</b>			
Beginning of the year	1,478,598	957,785	2,436,383
Prior period adjustments (Note 11)	<u>-</u>	<u>34,422</u>	<u>34,422</u>
End of the year	<u>\$ 1,567,887</u>	<u>\$ 1,277,515</u>	<u>\$ 2,845,402</u>

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

# BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

## NOTES TO FINANCIAL STATEMENTS

June 30, 2018

DRAFT 8.2.19

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### NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

#### Nature of Organization

The Beaumont-Cherry Valley Recreation and Park District (the “District”) was established in June 1972 under the authority of the Government Code, Section 58132. The District operates under a board of directors to provide, manage, and maintain recreation and park facilities and activities for the Beaumont-Cherry Valley area of Riverside County, California, as a separate governmental entity and receives a majority of their income from the County of Riverside through property taxes. The Board of Directors has the power to determine fiscal, personnel, and administrative policy subject only to state law.

#### Reporting Entity

The District, for financial reporting purposes, includes all of the funds relevant to the operations of the District and is not included as a component unit in any other primary government’s financial statements. In determining the agencies or entities which comprise the governmental entity for financial reporting purposes, the criteria of oversight responsibility over such entities, special financing relationships, and scope of public service provided by the entities are used. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations, and accountability for fiscal matters.

### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Government-Wide and Fund Financial Statements

The Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District had no business-type activities during the periods presented.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are expenses that are clearly identifiable with a specific program, project, function or segment. Program revenues of the District include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**DRAFT 8.2.19**

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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 imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to debt service, compensated absences, claims and judgments, pensions, and other postemployment benefits are recorded only when payment is due. General capital asset acquisitions are reported as capital outlay expenditures in governmental funds.

Program service fees, property taxes, intergovernmental revenues, interest income, and grant income associated with the current fiscal period are considered to be susceptible to accrual and have therefore been recognized as revenues within the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District is a special-purpose government engaged in a single governmental program and has only one fund. The *general fund* is the general operating fund of the District and is used to account for all financial resources. As such, the fund financial statements and the government-wide statements have been presented in a combined format.

Budgetary Policies

The District adopts an annual nonappropriated budget for planning, control, and evaluation purposes for the general fund. A legal budget is neither required nor adopted. Therefore, these financial statements do not include budget and actual comparisons.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and disclosures made in the accompanying notes to the financial statements. While management believes these estimates are adequate, actual results could differ from those estimates.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

Net Position Flow Assumption

The District may fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position.

Pension Accounting

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

Cash and Cash Equivalents

The District considers cash and all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

The District believes all accounts receivable are fully collectible and therefore no allowance for doubtful accounts is provided.

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources, and OPEB expense, information about the fiduciary net position of the District's OPEB plan (the "OPEB Plan" - described in more detail in Note 7) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as reported by the OPEB Plan's administrator, CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**DRAFT 8.2.19**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Property Taxes

The County of Riverside Assessor’s Office assesses all real and personal property within the County each year. The County of Riverside Tax Collector’s Office bills and collects the District’s share of property taxes and assessments. The County of Riverside Treasurer’s Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at 1.0 percent of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by the County of Riverside, which have not been credited to the District’s cash balance as of June 30. The property tax calendar is as follows:

Lien date:	January 1
Levy date:	On July 1 for July 1 to June 30
Due date:	November 1 – 1st installment February 1 – 2nd installment
Collection date:	December 10 – 1st installment April 10 – 2nd installment

Capital Assets

Capital assets are reported in the governmental activities of the government-wide financial statements. Capital assets are defined by the District as assets with a cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets, whether acquired or constructed, are recorded at historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation. Upon disposition of capital assets, the cost and related accumulated depreciation are removed from their respective balances and any gains or losses are recognized.

The costs of normal maintenance and repairs that do not add to the value of capital assets or materially extend the lives of capital assets are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Type of Asset</u>	<u>Life in Years</u>
Buildings and infrastructure	25 - 40
Building and land improvements	15 - 20
Maintenance equipment and vehicles	5 - 15
Land	Not depreciated

The cost of capital assets being constructed by the District are accumulated in construction in progress within the government-wide financial statements during the construction period. Upon completion of construction and being placed into service, depreciation of the resulting asset is commenced.



**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Accounting for Impairment of Capital Assets

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts of the assets in question may not be recoverable. Impairment would be recorded in circumstances where undiscounted cash flows expected to be generated by an asset are less than the carrying value of the asset. As of June 30, 2018, no impairment was recognized as management expects to fully utilize the District's capital assets.

Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and sick leave and accrued compensatory time. Employees are entitled to accumulate this time in accordance with the District's policies. Upon termination of employment for any reason, the District shall compensate the employee for their accumulated vacation and compensatory time at the employee's rate of pay at the time of termination. Sick time is not eligible for payout at termination per the District's policies.

A liability for compensated absences that is attributable to services already rendered and not contingent on a specific event outside the control of the government and its employees is accrued in the government-wide financial statements as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

Net Position

The government-wide statements utilize a net position presentation. Net position is categorized as net investment in capital assets and unrestricted net position. The District has no restricted net position.

*Net investment in capital assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt (if any) that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

*Unrestricted net position* – This category represents the net position of the District not restricted for any project or other purpose.

Fund Balance

In fund financial statements, the government fund balance may be categorized as nonspendable, restricted, committed, assigned, and unassigned. As of June 30, 2018, the District's governmental fund balance was comprised entirely of the unassigned amounts.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Balance (Continued)

Fund balances in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

*Nonspendable Fund Balance* - Amounts that cannot be spent either because they are in nonspendable form or are required to be maintained intact.

*Restricted Fund Balance* - Amounts that are constrained to specific purposes by state or federal laws, or externally imposed conditions by grantors or creditors.

*Committed Fund Balance* - Amounts that may be specified by the Board of Directors by ordinance or resolution to formally commit part of the fund balance or future revenues for a specific purpose(s) or program. To change or repeal any such commitment will require an additional formal Board of Director's action utilizing the same type of action that was originally used.

*Assigned Fund Balance* - Amounts that are constrained by the Board's intent to use specified financial resources for specific purposes, but are neither restricted nor committed. The District's fund balance policy delegates the authority to assign amounts to be used for specific purposes to the General Manager.

*Unassigned Fund Balance* - These are either residual positive net resources in excess of what can properly be classified in one of the other four categories, or negative balances.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

New Accounting Pronouncements

The Governmental Accounting Standards Board (“GASB”) has issued the below statements which may affect the District’s financial reporting requirements in the future. The District is currently evaluating its accounting practices to determine the potential impact that these statements will have on the District’s the financial statements.

In June 2017, GASB issued Statement No. 87, *Leases*, which addresses new accounting and financial reporting requirements for leases, improving accounting and financial reporting for leases for governments. Leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract will be recognized as a lease liability and an intangible right-to-use lease asset for lessees and a lease receivable and a deferred inflow of resources for a lessor. The requirements of this Statement are effective for fiscal years beginning after December 15, 2019.

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, which requires that interest cost incurred before the end of a construction period be recognized as an expense in period in which the cost is incurred for financial statement prepared using the economic resources measurement focus. The requirements for this statement are effective for reporting periods beginning after December 15, 2019.

Recently Adopted Accounting Pronouncements

The District adopted the following GASB statements in the current year which had a significant impact on the District’s basic financial statements.

Effective July 1, 2017 the District implemented the provisions of GASB Statement No.75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (“GASB 75”). This statement establishes new accounting and financial reporting requirements for OPEB, improving the accounting and financial reporting by state and local governments. It replaces the requirements of GASB Statement No 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. GASB 75 requires the whole actuarially determined net OPEB liability to be recognized in the District’s financial statements. The District restated its beginning net position to record the beginning net OPEB liability of \$174,642 and the beginning deferred outflows of resources related to OPEB of \$48,854 and reverse the previously recognized net OPEB liability of \$160,210.

**NOTE 3 – CASH, CASH EQUIVALENTS, AND INVESTMENTS**

Cash and cash equivalents held by the District are comprised of the following as of June 30, 2018:

Petty cash	\$ 501
Deposits in financial institutions	477,209
Cash held in the Riverside County Treasurer’s Pooled Investment Fund	<u>1,177,811</u>
	<b><u>\$ 1,655,521</u></b>

For purposes of the following discussion, the amount held in the Riverside County Treasurer’s Pooled Investment Fund (“RCTPIF”) has been classified as investments. The District is a voluntary participant in the RRCTPIF. The RCTPIF pools these funds with those of other entities and invests the cash as prescribed by the California Government Code. The District’s investment in this pool is reported in the accompanying financial statements at amortized cost which approximates the fair value of the District’s pro-rata share of the entire RCTPIF portfolio. The balance available for withdrawal is based on the accounting records maintained by RCTPIF, which are recorded on an amortized cost basis. There are no limitations on the withdrawal of these funds.

Investments Authorized by the District’s Investment Policy

The District’s investment policy authorizes investment in the RCTPIF. The District’s investment policy does not contain specific provisions intended to limit the District’s exposure to interest rate risk, credit risk, and concentration of credit risk.

Credit Risk and Custodial Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The RCTPIF is not rated; however, investments in the RCTPIF are highly liquid assets and are secured by the full faith and credit of Riverside County.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

DRAFT 8.2.19

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**NOTE 3 – CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)**

Credit Risk and Custodial Credit Risk (Continued)

The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

As of June 30, 2018, \$227,209 of the District’s total bank balance was not insured by the Federal Deposit Insurance Corporation (FDIC); however, this amount was collateralized as described above by securities held by the bank in a public funds collateral pool, not specifically in the District’s name.

**NOTE 4 – LONG-TERM LIABILITIES**

Long-term liabilities activity for the year ended June 30, 2017 was as follows:

	As Restated (See Note 2)			
	Beginning Balance	Additions	Deletions	Ending Balance
Compensated absences	\$ 21,514	\$ 46,581	\$ (39,076)	\$ 29,019
Net other post employment benefits liability	174,642	34,947	(48,854)	160,735
Net pension liability	<u>612,637</u>	<u>365,058</u>	<u>(272,761)</u>	<u>704,934</u>
<b>Total</b>	<b><u>\$ 808,793</u></b>	<b><u>\$ 446,586</u></b>	<b><u>\$ (360,691)</u></b>	<b><u>\$ 894,688</u></b>

The portions of each component of long-term liabilities that are considered due within one year are as follows: compensated absences \$29,019, net other post-employment benefits \$0, and net pension liability \$0.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

**DRAFT 8.2.19**

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**NOTE 5 – CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets nondepreciable:				
Land	\$ 271,450	\$ -	\$ -	\$ 271,450
Construction in progress	<u>-</u>	<u>44,560</u>	<u>-</u>	<u>44,560</u>
Total capital assets nondepreciable	<u>271,450</u>	<u>44,560</u>	<u>-</u>	<u>316,010</u>
Capital assets depreciable:				
Buildings and infrastructure	1,052,822	29,372	-	1,082,194
Building and land improvements	886,234	221,562	-	1,107,796
Maintenance equipment and vehicles	<u>145,868</u>	<u>114,888</u>	<u>(20,663)</u>	<u>240,093</u>
Total capital assets depreciable	<u>2,084,924</u>	<u>365,822</u>	<u>(20,663)</u>	<u>2,430,083</u>
Less accumulated depreciation:				
Buildings and infrastructure	(617,813)	(29,761)	-	(647,574)
Building and land improvements	(142,887)	(49,479)	-	(192,366)
Maintenance equipment and vehicles	<u>(82,787)</u>	<u>(20,494)</u>	<u>8,265</u>	<u>(95,016)</u>
Total accumulated depreciation	<u>(843,487)</u>	<u>(99,734)</u>	<u>8,265</u>	<u>(934,956)</u>
Total capital assets depreciable, net	<u>1,241,437</u>	<u>266,088</u>	<u>(12,398)</u>	<u>1,495,127</u>
<b>Total capital assets, net</b>	<b><u>\$ 1,512,887</u></b>	<b><u>\$ 310,648</u></b>	<b><u>\$ (12,398)</u></b>	<b><u>\$ 1,811,137</u></b>

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**DRAFT 8.2.19**

**NOTE 6 – PENSION PLAN**

General Information About the Pension Plan

*Plan Description*

All qualified employees are required to participate in the District’s Miscellaneous Plan (the “Plan”), a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS), unless they specifically opt out. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes within the Public Employee’s Retirement Law. The District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through Board approval. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, membership, and financial information that can be found on the CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

*Benefits Provided*

Full descriptions of the pension plan benefit provisions are listed in the Actuarial Valuation reports. Details of the benefits provided can be found in the Major Benefit Options section of Section 1 of the reports and Appendix B of Section 2 of the reports. These reports are publicly available and can also be found on CalPERS website.

The plan’s provisions and benefits in effect at June 30, 2018 are summarized as follows:

	<u>Miscellaneous</u>	
	Prior to January 1, 2013	On or after January 1, 2013*
Hire date	Prior to January 1, 2013	On or after January 1, 2013*
Benefit formula	2.7% at 55	2.0% at 62
Benefit vesting schedule	5 years	5 years
Benefit payments	Monthly for life	Monthly for life
Final average compensation period	12 months	36 months
Sick leave credit	Yes	Yes
Retirement age	50 to 55 & up	52 to 67 & up
Monthly benefits as a percent of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Cost of living adjustment	2.0%	2.0%
Required employee contributions rates	8.00%	6.25%
Required employer contribution rates	11.675% + \$3,687/month	6.533% + \$81/month

\* For employees that were hired on or after January 1, 2013, were already a member of CalPERS prior to January 1, 2013, and had less than a six month break in service, the benefit formula is 2.0% at 55, the required employee contribution rate was 7.00%, and the required employer contribution rate was 0.000%. All other plan provisions and benefits are the same as those for other employees hired on or after January 1, 2013.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**DRAFT 8.2.19**

**NOTE 6 – PENSION PLAN (Continued)**

General Information About the Pension Plan (Continued)

*Contributions*

Section 20814(c) of the California Public Employees’ Retirement Law (“PERL”) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District’s total employer contributions were \$88,096 for the year ended June 30, 2018.

Pension Related Liabilities, Expense, and Deferred Outflows/Deferred Inflows of Resources

The 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 June 30, 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The 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 as of June 30, 2017 measurement date was .00018%. There was no change in this proportion since the prior measurement date.

For the year ended June 30, 2018, the District recognized pension expense of \$126,651. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 88,096	\$ -
Difference between expected and actual experience	983	14,084
Changes in assumptions	121,971	9,300
Difference in actual versus projected contributions	560	16,929
Net difference between projected and actual earnings on pension plan investments	27,585	-
Adjustment due to differences in proportion	<u>65,967</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 305,162</u></b>	<b><u>\$ 40,313</u></b>



**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**DRAFT 8.2.19**

**NOTE 6 – PENSION PLAN (Continued)**

Pension Related Liabilities, Expense, and Deferred Outflows/Deferred Inflows of Resources  
(Continued)

The \$88,096 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Year</u> <u>Ending June 30,</u>	
2019	\$ 54,302
2020	87,087
2021	51,740
2022	<u>(16,378)</u>
<b>Total</b>	<b><u>\$ 176,751</u></b>

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

*Methods and assumptions*

The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. For the measurement period ending June 30, 2017 (the measurement date), the total pension liability was determined by rolling forward the total pension liability determined in the June 30, 2016 actuarial accounting valuation. The June 30, 2017 total pension liability was based on the following actuarial methods and assumptions:

Actuarial cost method	Entry age normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount rate	7.15%
Inflation	2.75%
Salary increases	Varies by entry age and duration of service
Mortality rate table*	Derived using CalPERS' membership data for all funds
Post-retirement benefit increase	Contract COLA up to 2.75 percent until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter.

\* The mortality table used was developed based on CalPERS' specific data. The table includes 20-year mortality improvements using Society of Actuaries Scale BB.

**NOTE 6 – PENSION PLAN (Continued)**

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Change of Assumption

For the measurement period ended June 30, 2017, the discount rate was changed from 7.65% to 7.15%. Deferred outflows of resources for changes of assumptions includes the unamortized portion of this assumption change.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 6 – PENSION PLAN (Continued)**

Discount Rate (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10<sup>1</sup></u>	<u>11+<sup>2</sup></u>
Global equity	47%	4.90%	5.38%
Global debt securities	19%	0.80%	2.27%
Inflation assets	6%	0.60%	1.39%
Private equity	12%	6.60%	6.63%
Real estate	11%	2.80%	5.21%
Infrastructure and forestland	3%	3.90%	5.36%
Liquidity	2%	(0.40)%	(0.90)%
<b>Total</b>	<b><u>100%</u></b>		

<sup>1</sup>An expected inflation of 2.5 percent used for this period.

<sup>2</sup>An expected inflation of 3.0 percent used for this period.

Changes in the Net Pension Liability

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 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 1.0 percentage-point lower or 1.0 percentage-point higher than the current rate:

	<u>Discount Rate -1%</u>	<u>Current Rate</u>	<u>Discount Rate +1%</u>
Net pension liability	\$ 1,106,987	\$ 704,934	\$ 371,947

*Pension Plan Fiduciary Net Position*

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 7 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

General Information About the OPEB Plan

*Plan Description*

The District has established a retiree healthcare benefits plan and participates in the California Employer’s Retiree Benefit Trust (CERBT), an agent multiple-employer defined benefit postemployment healthcare plan administered by CalPERS. The CERBT is an Internal Revenue Code Section 115 trust and an investment vehicle that can be used by all California public employers to prefund future retiree healthcare and other postemployment benefits costs.

*Benefits Provided*

The OPEB Plan provides postemployment healthcare benefits through a third-party insurer to employees who retire from the District on or after age 50 and have at least 10 years of service. The District pays a portion of the retiree’s health premiums for eligible retirees range from 50% at 10 years of service up to 100% at 25 years of service. The District’s board of directors has the authority to establish and amend the benefit terms.

*Employees Covered*

As of the June 30, 2017 actuarial valuation, the following current and former employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Active employees	<u>12</u>
<b>Total</b>	<b><u>13</u></b>

*Contributions*

The District’s board of directors establishes and amends the contribution requirements for the OPEB Plan. The District pays a portion of retiree benefit expenses on a pay-as-you-go basis to third parties, outside of CERBT, and makes additional contributions to CERBT to prefund benefits as determined by the District’s board of directors annually. For the fiscal year ended June 30, 2018, the District’s contributed \$48,677 to the OPEB Plan, of which \$3,677 was used for current retiree healthcare premiums and \$45,000 was used to prefund benefits.

Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

**NOTE 7 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

Net OPEB Liability (Continued)

*Actuarial Assumptions*

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry age normal
Inflation	2.75%
Salary increases	2.75% per year
Investment rate of return	7.0% net of expenses
Healthcare cost trend rates	4% per year
Mortality rates	Based on the 2014 CalPERS mortality rates for Miscellaneous Employees experience studies.
Retirement rates	Based on the 2009 CalPERS retirement rates for miscellaneous employees experience studies.
Turnover rates	Based on the 2009 CalPERS turnover rates for miscellaneous employees experience studies.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges 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.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	59%	7.795%
Fixed Income	25%	5.295%
Treasury Inflation- Protected Securities	5%	7.795%
Real Estate Investment Trusts	8%	7.795%
Commodities	3%	7.795%

Rolling periods of time for all asset classes in combination we used to appropriately reflect correlation between asset classes. This means that the average returns for any asset class do not necessarily reflect the averages over time individually but reflect the return for the asset class for the portfolio average. Additionally, the historic 30-year real rates of return for each asset class along with the assumed long-term inflation assumption was used to set the discount rate. The investment return was offset by assumed investment expenses of 25 basis points.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
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**NOTE 7 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

Net OPEB Liability (Continued)

*Actuarial Assumptions (Continued)*

*Discount Rate*

The discount rate used to measure the total OPEB liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates sufficient to fully fund the obligation over a period not to exceed 30 years. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. 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.

Changes in the Net OPEB Liability

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at beginning of year	\$ 441,819	\$ 267,177	\$ 174,642
Changes for the year:			
Service cost	7,089	-	7,089
Interest	27,858	-	27,858
Employer contributions	-	25,557	(25,557)
Actual investment income	-	23,494	(23,494)
Administrative expense	-	(197)	197
Benefit payments	<u>(3,836)</u>	<u>(3,836)</u>	<u>-</u>
Net Change	<u>31,111</u>	<u>45,018</u>	<u>(13,907)</u>
<b>Balance at year-end</b>	<b><u>\$ 472,930</u></b>	<b><u>\$ 312,195</u></b>	<b><u>\$ 160,735</u></b>

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate*

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculation using a discount rate that is 1 percentage-point lower (6.0 percent) or 1 percentage-point higher (8.0 percent) than the current discount rate:

	<u>1 % Decrease 6%</u>	<u>Discount Rate 7%</u>	<u>1% Increase 8%</u>
Net OPEB liability	\$ 251,495	\$ 160,735	\$ 90,362

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 7 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

Changes in the Net OPEB Liability (Continued)

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	Trend 1% lower	Valuation Trend	Trend 1% higher
Net OPEB Liability	\$ 88,576	\$ 160,735	\$ 252,362

*OPEB Plan Fiduciary Net Position*

Detailed information about the OPEB plan’s fiduciary net position is available in CalPER’s CERBT Schedule of Changes in Fiduciary Net Position by Employer which can be found online at <https://www.calpers.ca.gov/page/forms-publications>.

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

For the year ended June 30, 2018, the District recognized OPEB Plan expense of \$13,714. At June 30, 2018, the District had a deferred outflow of resources in the amount of \$69,801 due to OPEB Plan contributions made subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB Plan liability in the fiscal year ended June 30, 2019. The District had no other deferred inflows or deferred outflows of resources for OPEB at June 30, 2018.

**NOTE 8 – LESSOR LEASES**

The District leases a small portion of their land to a communications company which installed a communication antenna facility on the land. The lease commenced on April 1, 2016 and has a five-year term. The total annual rent for the initial year of the lease was \$25,200, paid in equal monthly installments in advance on the first day of the month. The annual rent increases by 3% on each anniversary of the commencement date. The future minimum rent receivable under this agreement are as follows (see Note 11 for further information regarding this lease):

Year Ending June 30,	
2019	\$ 27,336
2020	28,156
2021	7,091
<b>Total</b>	<b>\$ 62,583</b>

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 9 – JOINT VENTURES**

The District participates in a joint venture under a joint powers agreement (“JPA”) with the California Association for Park and Recreation Indemnity (“CAPRI”). The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes. Audited financial statements are available by contacting CAPRI at 6341 Auburn Blvd., Suite A, Citrus Heights, California 95621-5203.

CAPRI provides insurance coverages, risk management, safety and loss prevention services to its over 60 member districts through a risk-sharing pool. CAPRI is governed by a 9 member board of directors comprised primarily of representatives of the member districts. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board.

Condensed audited financial information for CAPRI for the year ended June 30, 2018 is as follows:

Total assets	\$ 23,722,024
Deferred outflows of resources	<u>212,538</u>
<b>Total assets and deferred outflows of resources</b>	<b><u>\$ 23,934,562</u></b>
Total liabilities	\$ 17,414,153
Deferred inflows of resources	49,737
Net position	<u>6,470,672</u>
<b>Total liabilities, deferred inflows, and net position</b>	<b><u>\$ 23,934,562</u></b>
Total operating revenues	\$ 9,279,644
Total operating expenses	(8,664,499)
Total nonoperating income	<u>21,228</u>
<b>Changes in net position</b>	<b><u>\$ 636,373</u></b>

**NOTE 10 – RECONCILIATION OF FUND FINANCIAL STATEMENTS TO  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

Total fund balances and the net change in fund balances of the District’s general fund differs from net position and changes in net position of the governmental activities reported in the statement of net position and statement of activities. This difference primarily results from the long-term economic focus of the statement of net position and statement of activities versus the current financial resources focus of the governmental fund balance sheet and statement of revenue, expenditures, and change in fund balances.



**NOTE 10 – RECONCILIATION OF FUND FINANCIAL STATEMENTS TO GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)**

**Fund balance** – total governmental funds \$ 1,567,887

Amounts reported in the statement of net position are different because:

Teeter plan property taxes are included as a receivable	26,416
Capital assets are not financial resources, and are not reported in the fund	1,811,137
Deferred outflows of resources	374,963
Compensated absences are included as a liability	(29,019)
Net pension liability	(704,934)
Net other post-employment benefits liability	(160,735)
Deferred inflows of resources	<u>(40,313)</u>

**Net position** – governmental activities **\$ 2,845,402**

**Net change in fund balances** – total governmental funds \$ 89,289

Amounts reported for governmental activities in the statement of activities are different because:

Teeter plan property taxes receivable are included as revenue	372
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Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital asset acquisitions	389,720
Less current year depreciation expense	(91,470)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in government funds:

Accrued compensated absences	(7,505)
Net pension liability	(40,663)
Net other post-employment benefits liability	<u>34,854</u>

**Change in net position** - governmental activities **\$ 374,597**

# BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

## NOTES TO FINANCIAL STATEMENTS

June 30, 2018

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### NOTE 11 – SUBSEQUENT EVENTS

Late during the year ended June 30, 2018, the District entered into an agreement with the City of Beaumont (the “City”) to allow the District to directly collect development impact fees that the District is entitled to. Developers must pay these fees when applying for building permits. Previously, the fees were collected by the City and the District’s portion was remitted to them by the City. The District did not actually begin collecting these fees until subsequent to June 30, 2018. The District directly collecting their portion of these fees in the future is anticipated to have a positive impact on their cash flow and the timely collection of the fees. During the year ended June 30, 2019, the District collected \$313,000 related to these fees. The amount of fees collected in future years will vary depending on the amount of development happening in the area.

In April 1992, the District established the Beaumont-Cherry Valley Recreation and Park Improvement Corporation (the “Corporation”). The Corporation is a nonprofit, public benefit corporation incorporated under the laws of the State of California. It was formed primarily to strengthen the resources of the District and to improve the general public’s knowledge concerning programs sponsored by the District. The entity has been inactive for the past several years; however, subsequent to June 30, 2018 the Corporation began to have activity. A separate bank account was opened for the Corporation and funds have been donated to the Corporation by the District. Furthermore, the Corporation held its first fund raising event in May of 2019. The Corporation and the District share substantially the same board of directors and management and therefore the District is able to impose its will upon the Corporation. Accordingly, it is anticipated that the Corporation will have to be included within the District’s financial statements as a component unit in future fiscal years. The Corporations primary revenue sources are anticipated to be fundraising events and donations. The primary expenses are anticipated to relate to capital improvements for the park that will be donated to the park upon completion. As of June 30, 2019, the Corporations primary assets consisted of \$240,797 in cash and there were no significant liabilities.

In January 2019, the Bogart Regional Park’s (“Bogart”) operations were taken over by the District. Bogart was previously managed by the County of Riverside (the “County”) and is on roughly 300 acres of land of which 80 acres was owned by the County and 220 is owned by the Beaumont-Cherry Valley Water District (“BCV Water”). The County donated its portion of the land to the District and BCV Water leases its portion of the land to the District at no cost. The District will receive \$100,000 a year for 3 years from the County to cover operational and improvement costs for Bogart. During the period from January 2019 through June 2019, the District spent approximately \$198,000 on the operations of Bogart and capital improvements. Most of this money was spent on repairs and capital improvements due to deferred maintenance. It is anticipated that the costs of operating Bogart will be significantly reduced once the necessary repairs and capital improvements are complete. Ongoing operational cost will largely consist of landscaping and bathroom maintenance. Ongoing revenues will be generated by entrance fees, annual passes, and camping fees. During the period from January 2019 through June 2019, the District collected \$31,963 from these fees. This is anticipated to increase in the future as Bogart is improved and the District works to improve awareness of Bogart.

**NOTE 11 – SUBSEQUENT EVENTS (Continued)**

In December 2018, the District’s lease for a communication antenna facility (see Note 8) on the District’s property was reassigned to an outside company and a \$316,736 lumpsum was received in exchange. This money was donated to the Corporation.

In March 2019, the District sold a land easement to Southern California Edison (“SCE”) for \$52,000. This land easement grants SCE access to a portion of the Districts land in order to operate and maintain SCE power lines on the land. This money was donated to the Corporation.

In preparation of these financial statements, the District considered subsequent events through August XX, 2019, which is the date these financial statements were issued.

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**REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED**

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED**  
**DRAFT 8.2.19** **June 30, 2018**

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**Schedule of Pension Plan Contributions  
Last 10 Years\***

<u>Fiscal Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Actuarially Determined Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
2018	\$ 88,096	\$ (88,096)	\$ -	\$ 532,139	16.55%
2017	84,684	(84,684)	-	585,148	14.47
2016	48,798	(48,798)	-	466,221	10.47
2015	42,396	(42,396)	-	426,566	9.93

\*Fiscal year 2015 was the first year of implementation, therefore, not all 10 years of information is available.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED**  
**June 30, 2018**

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**Schedule of the District’s Proportionate Share of the Net Pension Liability  
Last 10 Years\***

<u>Fiscal Year</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a % of Payroll</u>	<u>Plan Fiduciary Net Position as a % of the Total Pension Liability</u>
2018	.01788%	\$ 704,934	\$ 532,139	132.47%	75.88%
2017	.01764	612,637	585,148	104.70	76.29
2016	.01670	458,128	466,221	98.26	81.57
2015	Not available	313,776	426,566	73.56	Not available

\*Fiscal year 2015 was the first year of implementation, therefore, not all 10 years of information is available.

**Notes to the Pension Schedules**

Benefit Changes

None

Changes in Assumptions

Amounts reported in fiscal year 2018 reflect a change in the discount rate from 7.65% to 7.15%. Deferred outflows of resources for changes of assumptions includes the unamortized portion of this assumption change.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED**  
**June 30, 2018**

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**Schedule of Changes in the District’s Net OPEB Liability and Related Ratios  
Last 10 Years\***

	OPEB Liability <u>June 30, 2018</u>
Balance beginning of year	\$ 174,642
Changes for the year:	
Service cost	7,089
Interest	27,858
Employer contributions	(25,557)
Actual investment income	(23,494)
Administrative expense	<u>197</u>
<b>Balance at year-end</b>	<b><u>\$ 160,735</u></b>

\*Fiscal year 2018 was the first year of implementation, therefore, no all 10 years of information is available.

**Notes to the OPEB Schedule**

Benefit Changes

None

Changes in Assumptions

None

Note: certain types of total OPEB liability changes are subject to deferral, as are investment gains/losses. The qualify for deferral, gains and losses must be based on GASB 74/75 compliant valuations. Since the District’s prior valuation was performed in accordance with GASB 43/45, it is not possible to calculate compliant gains and losses. Therefore, valuation-based deferred items will not begin until the next valuation.

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**OTHER SUPPLEMENTARY INFORMATION - UNAUDITED**



**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**

**OTHER SUPPLEMENTARY INFORMATION – UNAUDITED**

**June 30, 2018**

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**Officers, Directors, and Senior Management**

As of June 30, 2018, the officers, directors, and senior management of the District were:

	<u>Term Expires</u>
John Flores, Chairman	November 2020
Dan Hughes, Vice-chair/Secretary	November 2020
Chris Diercks, Treasurer	November 2018
Armando De La Cruz, Director	November 2018
Denise Ward, Director	November 2020
Duane Burk, General Manager	N/A

**Insurance Coverage**

The District’s insurance provider is the California Association for Park and Recreation Indemnity (CAPRI). Coverage carried by the District includes bodily injury, personal injury, advertising injury, property damage, and public official and employee liability which may occur anywhere in the world. The insurance provides coverage up to \$1,000,000 per occurrence for the following:

Property Damage – The deductible for general property damage is \$2,000 per occurrence. For earthquake damage the deductible is \$50,000 per occurrence or 5% of the value of the building, contents, and/or structure damage, whichever is greater. For flood damage the deductible is \$20,000 per occurrence.

Employment Practices, Bodily Injury, Personal Injury, Public Officials Errors and Omissions Liability – These items are subject to a \$20,000 deductible. The deductible is reduced to \$5,000 if the Districts follows guidelines set by CAPRI, such as consulting with the District’s general counsel.

Crime – The deductible for employee theft is \$15,000 per occurrence. The deductible for forgery, theft of money, robbery, computer fraud, funds transfer fraud, and counterfeit money is \$5,000 per occurrence.

The District has a worker’s compensation policy with employer liability coverage per occurrence that meets the statutory requirements and covers all employees.



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

## **Staff Report**

Agenda Item No. 3.2

**To: Chairman and Board of Directors**

**From: Dodie Carlson, Athletic Coordinator**

**Date: August 8, 2019**

**Subject: Winter Wish Proceeds**

### **Background and Analysis:**

During September and October the Beaumont Cherry Valley Recreation & Park District hosts two slow pitch tournaments one for Oktoberfest in September and one for Spooky Spectacular in October. Previously the District received the net proceeds for these two tournaments.

In the years past employees have donated money to purchase gifts for a Winter Wish family. We have held these tournaments for the last 5 years.

### **Recommendations:**

Staff recommends that the Board approve the net proceeds from both tournaments to be used to purchase gifts for a Winter Wish family.

### **Fiscal Impact:**

The Fiscal Impact for the District all net proceeds up to \$750.00 be donated to purchase gifts for a Winter Wish family, any proceeds beyond \$750.00 be donated to Beaumont Cherry Valley Recreation and Park District Improvement Corporation. 2018 our net profit was \$ 532.00 with \$ 359.88 spent on Winter Wish and \$ 172.02 given to the improvement corporation.

Respectfully Submitted,

*Dodie Carlson*

Dodie Carlson  
Athletic Coordinator



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

Agenda Item No. 4

**To:** Chairman and Board of Directors

**From:** Janet Covington, Human Resources Administrator/Clerk of the Board

**Date:** August 14, 2019

**Employees:**

We hired two Special Project Associates. One to help in the finance department and one to organize our storage containers. We hired one casual recreation assistant primarily for weekends. We promoted Michael Aldrich to a full time maintenance I position. We have 29 employees.

**Reports:**

- Forms 470's were submitted for Board of Directors.
- The Social Security Administration Annual Information Request was sent to CalPERS

**Workers Compensation Cases/Incidents/Accidents** – We had one new workers comp case, July 22, 2019. Total cases: 1.

**Training:**

- The Safety Compliance Company provided "Golf Cart Safety" training on July 17.
- Employees attended a review of the revised employee handbook July 23.

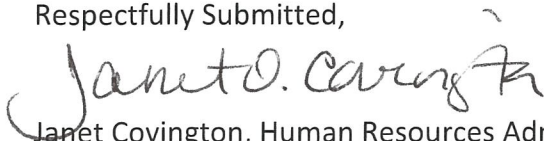
**Other:**

- The State of the City Luncheon is Thursday, August 15, 2019, 11:00 am at Four Seasons. We have eight registered to attend.
- The annual staff picnic was held at Bogart Park and it was hot but well attended.
- Jesse Camacho was selected June's employee of the month. We played four rounds of wheel of fortune. The July employee of the month will be celebrated on August 17 at the ball fields. The maintenance department will host an employee field competition with lunch that day. All directors are invited.

*If you have any suggestions for this year's Holiday Party, please see me as soon as possible.*

**Fiscal Impact/Recommendations:** This report is for informational purposes only.

Respectfully Submitted,



Janet Covington, Human Resources Administrator/Clerk of the Board



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

## **Department Report**

**To:** Board of Directors  
**From:** Nancy Law, Financial Services Technician/Office Manager  
**Date:** August 14<sup>th</sup>, 2019

The Finance Committee meet Thursday August 8, 2019 to review July 2019 Financial Reports for Fiscal Year 2019-2020.

The Monthly Financial Report consisted of the Profit & Loss Budget vs. Actual, as well as the Bank Account Balance Spreadsheet and Warrant Registers which are also included in the Board Packet.

Property Tax Disbursement – The Financial Services Technician has not received deposits into the Riverside County Fund for July 2019 as of yet.

The Finance Services Technician has transferred into the Reserve fund the \$5,000.00 monthly contribution for June 2019 bringing our balance to \$355,013.19.

### **Additional items:**

- ❖ Finance has been working on the gate at Bogart the new kiosk has been installed and the gate arm is expected to be installed 8/8/2019.
- ❖ Finance attending a webinar with Aaron and Kyle on Benefits of a Strong Safety Committee.
- ❖ Finance has been working with Auditors for any final questions to submit a “Draft” audit to the Board by August 14<sup>th</sup> meeting.
- ❖ Finance has been working with staff on a “no burn” policy for Bogart.

**Recommendations:** This report is for informational purposes only.

Respectfully Submitted,

Nancy Law  
Financial Services Technician/Office Manager



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

## **Department Report**

**To:** Board of Directors  
**From:** Kyle Simpson, Activities Coordinator  
**Date:** August 14th, 2019

### **Facility Users-**

Facility rentals have been picking up for the fall season. I am in the process of working with 2 new contract instructors to host classes at the Woman's Club and Noble Creek.

### **Upcoming District Events**

- Oktoberfest
  - 3 bands have been booked
  - Anheuser Busch will be sponsoring again this year.
  - We have received 13 vendor applications back
  - Dance Spectrum will be performing
  - Mugs, prizes, and coozies will be ordered this week
  - The schedule of events is finished
  - The ABC license will be submitted August 20<sup>th</sup>, 30 days before the event per ABC regulations

### **Community Events/Meetings/Networking**

Facilities Ad hoc August 13th  
State of the City Luncheon August 15th

**Recommendations:** This report is for Information purposes only.

Thank you,  
Kyle Simpson  
Activities Coordinator



# BEAUMONT-CHERRY VALLEY RECREATION & PARK DISTRICT

## Department Report

**To:** Chairman and Board Members  
**From:** Dodie Carlson – Athletic Coordinator  
**Date:** August 6, 2019

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### Reports:

The Summer Slow Pitch season has started. We have 28 teams for the summer season, which is down 5 teams from last year. That is not too bad considering we lost both Fast pitch and Slow pitch on Friday nights.

The ball field calendar is an on going work in progress. We are 80% full thru January of 2020. All users are excited to hear of the improvements that will be taking place on the fields.

I would like to thank the Board of Directors and General Manager for all the improvements to the park. I am really looking forward for the upcoming upgrades.

**Other:** BYB All-Stars have concluded for the 2019 season. BYB's Fall Ball season will start Sept. 3, 2019

### Recommendations:

This report is for Informational purposes only.

**Respectfully Submitted,**

*Dodie Carlson*

**Dodie Carlson  
Athletic Coordinator**

**Beaumont-Cherry Valley Recreation & Park District**  
**Department Report**

**Maintenance**

**To:** Chairman and Board Members  
**From:** Frank Flores, Maintenance Foreman  
**Date:** July/August 2019  
**Subject:** Maintenance Report

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**Background and Analysis:**

*Noble Creek Park has had a productive month in regards to safety. The trees located in the playground area have been trimmed; we use the wood chipped branches as ground cover mulch. The first aid box's in District buildings have been restocked and updated with new products.*

*Aaron and I attended a Sports Turf Managers Association workshop that included speakers on topics such as infield mix quality and warm season turfgrass management. There were multiple vendors that attended with hands on demonstrations such as Toro, Rain Bird, Hunter and John Deere to name a few. We had a very fun/informative day and I would like to thank the District for letting us attend.*

*Bogart Park is always progressing forward towards the standard that the District maintains its facilities. CDF, Mark Weaver, Superior Tank and District staff have made their presence noticeable and felt in the month of July. The District staff party was very fun for me and my daughter and I would again like to thank the District for putting on these events for the staff.*

*The following bullet points are highlighted areas for each District park.*

***Noble Creek Park:***

- *Promoted Mike Aldrich to full time.*
- *Employee handbook review and lunch.*
- *Productive Parks has been implemented.*
- *Weed abatement/spraying herbicide: RV dry camp, Oktoberfest parking lot.*
- *Burglary to east snack bar.*

***Bogart Park:***

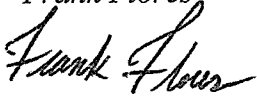
- *Superior Tank has resumed work on the water tank.*
- *Weaver Grading by the Day Use area for fire breaks.*
- *Repared the asphalt by the Bogart Kiosk.*
- *CDF worked 10 days with multiple crews working on tree trimming and brush.*
- *Weed abatement/sprayed herbicide: Candle Light Trail, Equestrian Area, Creekside Camping Area, the road up to the water tank and the back entrance road from Winesap.*

**Recommendations:**

*The Maintenance Department has no recommendations at this time.*

*Thank you,*

*Frank Flores*

A handwritten signature in cursive script that reads "Frank Flores".





BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

Agenda Item No. 4

**To:** Chairman and Board of Directors  
**From:** Aaron Morris, Maintenance Foreman  
**Date:** August 14<sup>th</sup>, 2019

**Report:** This last month has been a very busy and educational month for the field maintenance crew.

**Noble Creek Park baseball fields and other facilities:**

- Establishing a weekly routine for infield maintenance as well as creating a list of tasks to update and assign for productive parks
- Getting pricing and planning nutrient application to our ball field turf (Gypsum & Potassium)
- Aerating the outfields to reduce compaction and increase drainage and oxygen flow
- Adjusting/fixing any broken sprinkler heads to help with water coverage on all ball fields with the help from some of our casual staff
- Getting measurements and layouts for the field 1 irrigation system in preparation of the field 1 renovations
- Marked out an area by field 7 to pour a concrete slab for the new Tuff Shed
- Adjusting schedules and staff availability to accommodate our new duties throughout the week and weekends
- Implementing new logs during weekend events to keep track of our work and to help create a timely routine
- Completed the "Ball Field Rental Agreement Form" with the help of staff and management

**Fiscal Impact/Recommendations:** This report is for informational purposes only.

Respectfully Submitted,

Aaron Morris, Maintenance Foreman

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# BEAUMONT-CHERRY VALLEY RECREATION & PARK DISTRICT

Noble Creek Community Center  
390 W. Oak Valley Parkway

www.Bcvparks.com



P.O. Box 490 Fax (951)845-9557  
Beaumont, CA 92223 (951)845-9555

e-mail: aaron@bcvparks.com

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## BALLFIELD RENTAL CONDITION REPORT

Event Date: \_\_\_\_\_

Today's Date: \_\_\_\_\_

Name of Event: \_\_\_\_\_

Facilities:  Field (Noble Creek):# \_\_\_\_\_

Excess Material Used:

Field (B.H.S): \_\_\_\_\_

Quick Dry: \_\_\_\_\_ (Area Used)

Other: \_\_\_\_\_

Other Materials: \_\_\_\_\_

Time Event began: \_\_\_\_\_

Time Event ended (Exact Time): \_\_\_\_\_

\_\_\_\_ Trash picked up

\_\_\_\_ Cleaned Restrooms

\_\_\_\_ Equipment put away

\_\_\_\_ Locked fields

\_\_\_\_ Dugouts cleaned out (Users responsibility)

\_\_\_\_ Locked restrooms

\_\_\_\_ Lights turned off

\_\_\_\_ Damaged equipment

Other Items or issues: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(It is still the responsibility of scheduled staff to clean up the facilities. Equipment includes; bases, mounds, tuff shed tools, and all other district property used during event. Please attach any photos and or written/typed statements involved with inspection. Please report any lost, damaged, or stolen equipment. )

Return this form to the Maintenance Foreman

Event Staff signature: \_\_\_\_\_

Received by (Print): \_\_\_\_\_ Date: \_\_\_\_\_

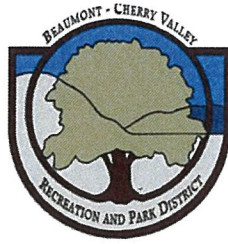
Emergency Number (951) 243-4342 Aaron Morris, Maintenance Foreman

Office Use Only

Maintenance Foreman: \_\_\_\_\_  
(Print & Sign)

Charge amount: \_\_\_\_\_

Date: \_\_\_\_\_



## APPLICATION FOR USE OF BALL FIELDS

Field(s) Requested \_\_\_\_\_

Please note: If it rains within 24 hours of your event, BCVRPD, reserves the right to cancel or postpone your event.

Additional Field(s) If Available (Location) \_\_\_\_\_

*Porta Potties and Custodial (Fees Required)*

Name of Event \_\_\_\_\_ Hours \_\_\_\_\_

(Includes setup and cleanup times)

Date(s) of Event \_\_\_\_\_

Tournament

Practice

Applicant's Name \_\_\_\_\_ Organization \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_

Day Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_ Email \_\_\_\_\_

NOTE: Any requests to change times, dates, or to cancel a reservation must be made no later than thirty (30) days prior to event. IF A CANCELLATION IS MADE LESS THAN THIRTY (30) DAYS PRIOR TO EVENT, ANY PAID DUES WILL NOT BE REFUNDED. If other expenses occur, not covered herein, additional charges will be made accordingly. You must not start before indicated time and *must vacate the fields at the time indicated on this application. The times on this application includes warm-up and clean-up times.*

### Insurance Requirements

Facility user must obtain its own liability insurance name Beaumont-Cherry Valley Recreation and Park District as additionally insured.

Minimum Requirements: facility user, at their own expense shall obtain insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the agreement. This applies to the facility user's agents, representatives, employees, or subcontractors). The user must also require all of its subcontractors to maintain the same insurance for the duration of the agreement.

**Minimum Scope of Insurance:** Coverage shall be at least as broad as the latest version of the following:

-*General Liability:* Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001);

-*Automobile Liability:* Insurance Services Office Business Auto Coverage form number CA 0001, code 1 (any auto); *If applicable*

-*Workers' Compensation and Employer's Liability:* Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance; *If applicable*

**Minimum Limits of Insurance:** facility user shall maintain limits no less than:

-*General Liability:* Two Million Dollars (\$2,000,000.00) per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with general aggregate limit is used including, but not limited to form CG 2503, either the general aggregate limit shall apply separately to this agreement/location or the general aggregate limit shall be twice the required occurrence limit;

-*Automobile Liability:* One Million Dollars (\$1,000,000.00) per accident for bodily injury and property damage; *If applicable*

*Worker's Compensation and Employers' Liability:* Workers' Compensation limits as required by the Labor Code of the State of California. Employer's Liability limits of One Million Dollars (\$1,000,000.00) per accident for bodily injury or disease; *If applicable*



## Statement of Rules and Agreement

*All persons using District playgrounds, ball fields, or other facilities shall abide by all District, City, County and State ordinances, and the Beaumont-Cherry Valley Recreation and Park District Policies governing use of parks and recreation facilities. This includes, but is not limited to the following:*

1. \_\_\_\_ Applicant is responsible for leaving fields in the same condition as received. All trash in the dug-outs & bleachers are the responsibility of the tournament personnel.
  2. \_\_\_\_ TOURNAMENT—A **non-refundable deposit is required** to hold the date(s) requested.
  3. \_\_\_\_ PRACTICE FIELDS—You do not have access to practice fields until all fees are **paid in full**. All fees must be paid prior to your first practice.
  4. \_\_\_\_ ***The premises must be vacated no later than 10:00 pm.*** Municipal Code City of Beaumont, “8.50.080.3 Lighting Curfew. Outdoor lighting systems in the Commercial/Industrial Zone shall be turned off or reduced in lighting by at least fifty percent (50%) beginning at 10:00 p.m. or close of business, whichever is later, until dawn or the start of business, whichever is sooner. The reduction shall be determined as an overall average for the parcel. When possible, the lighting system shall be turned off rather than reduced in lighting level. Lighting shall be equipped with controls for photocell on and timer off.” (Ord. 1054, 3-17-2015)
  5. \_\_\_\_ Tournament games that run past 10:00 pm will be charged a minimum of \$52 per hour, per field worker that are required to complete the tournament and closure of Noble Creek Park.
  6. \_\_\_\_ All fundraisers are subject to approval by the Beaumont Cherry Valley Recreation and Park District Board of Directors.
  7. \_\_\_\_ Noble Creek Community Park is one of Riverside County’s Fire Camp bases and animal evacuation centers in the event of a natural disaster. The park can be shut down to the public on very short notice. If you are required to leave the park due to a sudden park closure by the City of Beaumont or the County of Riverside authorities, you will be relocated or refunded an appropriate (depending on the time of closure) amount of your fees.
  8. \_\_\_\_ If 7 fields are reserved and less than 5 are needed at the time of the tournament, the applicant must pay for a minimum of 5 fields. If 4 to 6 fields are reserved and less than 4 are needed at the time of the tournament, the applicant must pay for a minimum of 4 fields. All unused fields will be open to any other potential reservations and/or public patrons.
  9. \_\_\_\_ The District reserves the right to close fields in the case of emergency or extreme weather conditions. The District reserves the right to reassign the user to another facility, postpone, or cancel the tournament or field reservation. Refunds will be issued based on time and situation of the cancelation.
  10. \_\_\_\_ There will be an additional fee for excess material required for the event/tournament. For example, Quick Dry request is \$20/bag, plus labor.
  11. \_\_\_\_ For the safety of employees, it is the responsibility of the tournament director to inform all users including but not limited to coaches, parents, players, and umpires “practice, warm up, hitting balls on the infield during field maintenance/prep is strictly prohibited” Failure to comply will result in the closure/cancellation of the field/tournament without refund. Staff will determine when field is playable.
  12. \_\_\_\_ There will be no direction given to staff from the user. For questions or concerns contact the scheduled Supervisor/Coordinator.
  13. \_\_\_\_ Staff and facility users will not add or remove any infield base pegs.
  14. \_\_\_\_ User’s Property: The District does not insure the personal property of the user, its employees, agents, guests, or attendees against damage or loss by any means. User assumes the risk of any such damage or loss. District assumes no responsibility for equipment used at the event which is supplied by the user or any other party. The District reserves the right to approve/disapprove all equipment and supplies provided.
  15. \_\_\_\_ Vehicle Parking: The user and its guests must abide by all District parking requirements including but not limited to passenger loading and unloading, observance of authorized parking citations, payment of any required parking fees, and display of ADA compliance placards. Citations resulting from parking/traffic violations are the sole responsibility of the User and its guests. Violators will be towed at the owners expense.
  16. \_\_\_\_ Other or Special Use Conditions: \_\_\_\_\_
-

## Agreement, Waiver, and Release

(This release is required by CAPRI)

“Applicant/user agrees to be solely responsible for any and all liability, claims, loss, demands, costs and expenses, including attorneys’ fees arising out of or resulting from any injury to persons or damage to property which arise out of its use of District’s facilities. Applicant/User agrees to defend, indemnify, and hold harmless District, its officers, agents, employees, and volunteers against any and all such claims, demands, causes of action, suits and expenses, whether or not any such claim or action is alleged to have been caused in part by District as a party indemnified hereunder.”

The undersigned hereby agrees to abide by the policies governing the use of this facility, as set forth on this page, and all others approved by BCVRPD. I understand that BCVRPD is not responsible for any lost or stolen property. I understand that if it rains within 24 hours of my event, BCVRPD reserves the right to cancel or postpone my event to a later starting time (if available).

The undersigned hereby agrees to abide by the policies governing the use of this facility, as set forth on this page, and all others approved by BCVRPD. I understand that BCVRPD is not responsible for any lost or stolen property. I understand that if it rains within 24 hours of my event, BCVRPD reserves the right to cancel or postpone my event to a later starting time (if available).

Signature of person responsible: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

### District Use Only — Fees and Charges

<u>Fees Paid</u>	Unit	Extension
(Tournament) Security Deposit \$ _____ Rpt# _____ Date _____ Amount \$ _____ Rpt# _____ Date _____ <input type="checkbox"/> Insurance <input type="checkbox"/> Completed Paperwork <input type="checkbox"/> Paid <input type="checkbox"/> Approved	(Tournament) Sec. Deposit _____ Fields (per) _____ Fields w/ lights _____ Maintenance _____ Other _____ <b>Total</b> _____	_____ _____ _____ _____ _____ _____

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_