



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT (BCVRPD)**  
**REGULAR MEETING OF THE BOARD OF DIRECTORS**  
**Wednesday, June 8, 2022 6:00pm**  
**Noble Creek Community Center 390 W. Oak Valley Parkway Beaumont, CA 92223**

**AGENDA**

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

**PUBLIC PARTICIPATION BY TELECONFERENCE ONLY**

Due to the spread of COVID-19 and in accordance with the Governor's Executive Order N-29-20, the Beaumont Cherry Valley Recreation & Park District and the Beaumont Cherry Valley Recreation & Park Improvement Corporation will be conducting this meeting by teleconference only. Public comments on matters listed on the agenda or on any matter within the District's jurisdiction will be received during Public Comments, Agenda Item No. I. There will be no public physical location for attending this meeting in person. The District's Board meeting room will be closed to the public until further notice.

The Workshop and Regular Session is available by calling: +1 (669) 900-6833. Meeting ID: 948 9929 3193

You can also join the meeting from PC, Mac, Linux, iOS or Android: <https://zoom.us/j/94899293193>

**DISTRICT CLOSED SESSION** – None.

**WORKSHOP SESSION**: None.

**REGULAR SESSION**: Regular Session to Begin at 6:00pm

**Roll Call:** Director De La Cruz, Director Ward, Treasurer Flores, Vice-Chair/Secretary Diercks and Chairman Hughes

**Invocation:**

**Pledge of Allegiance:**

**Presentations:** None.

**Adjustments to Agenda:** Government code sec 54954.2 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:**

If you are unable to participate by telephone or via RingCentral, you may submit comments and/or questions in writing for the Board's consideration by sending them to [ryann@bcvparks.com](mailto:ryann@bcvparks.com). Submit your written inquiry prior to the start of the meeting. All public comments received prior to the start of the meeting will be provided to the Board and may be read into the record or compiled as part of the record.

**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 May 11, 2022

2.2 Bank Balances for May 2022

2.3 Warrants for May 2022

2.4 Approve Special Provision Allowing for Teleconference Meetings during a Governor-Declared State of Emergency Pursuant to AB 361

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

- 3.1 Approval of Resolution #2022-01 for transfer of the Danny Thomas Ranch property from the Beaumont-Cherry Valley Recreation and Park Improvement Corporation to the Beaumont-Cherry Valley Recreation and Park District as stated in the deed
- 3.2 Approval of FY 20/21 Draft Audit
- 3.3 Approval of FY 22/23 & 23/24 Budget

**4. DEPARTMENT REPORTS:**

Human Resources Administrator: Zina Bakoo  
Financial Services Technician/Office Manager: Nancy Law  
Activities Coordinator:  
Maintenance Foreman: Aaron Morris  
Athletic Coordinator: Dodie Carlson  
General Manager: Duane Burk

**5. CALENDAR OF EVENTS:**

5.1 Committee Meetings

- Collaborative Agency – First Wednesday Bi-Monthly, 5:00pm at the Beaumont Library.
- Finance – 1<sup>st</sup> Thursday of Every Month 5:00 pm NCCC.
- Facility Use Ad Hoc- Second & Fourth Tuesday Monthly @ 5:30 pm
- BCVRPD Board Meeting Schedule, NCCC
  - July 13, 2022
  - August 10, 2022
  - September 14, 2022

5.2. Upcoming Holidays

Monday, July 4, 2022 Independence Day  
Monday, September 5, 2022 Labor Day

5.3. Events

June 11 – Beers, Brats, and Bogart Bash at Bogart Regional Park  
June 20 – July 25, 2022 – Movies Under the Stars Every Monday at Noble Creek Regional Park  
Woman’s Club COVID testing through June 30, 2022

**DIRECTORS MATTERS/COMMITTEE REPORTS**

**6. ADJOURNMENT:**

**Any person with a disability who requires accommodations in order to participate in the meeting should telephone Ryann Flores 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 Beaumont-Cherry Valley Recreation and Park District, and the foregoing agenda was posted at the District office and District web site June 3, 2022.



Ryann Flores, BCVRPD Clerk of the Board



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT (BCVRPD)**  
**REGULAR MEETING OF THE BOARD OF DIRECTORS**  
**Wednesday, May 11, 2022 5:30pm**

**MINUTES**

**PUBLIC PARTICIPATION BY TELECONFERENCE ONLY**

Due to the spread of COVID-19 and the fact that there is a Governor-declared state of emergency, the Beaumont Cherry Valley Recreation & Park District conducted this meeting by teleconference.

**DISTRICT CLOSED SESSION** – There was no closed session.

**WORKSHOP SESSION**: None.

**REGULAR SESSION**: Regular Session to Begin at 5:30pm

Regular session began at 5:30pm.

Roll Call:

Director De La Cruz: Present via teleconference

Director Ward: Absent

Treasurer Flores: Present

Vice-Chair/Secretary Diercks: Present

Chairman Hughes: Present

**Invocation**: General Manager, Duane Burk gave the Invocation.

**Pledge of Allegiance**: Treasurer Flores led the pledge of allegiance.

**Presentations**: Special presentation began at 6:00pm. Nancy Law spoke on behalf of the District and announced that they had submitted a letter to CARPD regarding all of the phenomenal work General Manager, Duane Burk, has done for the District. CARPD had the pleasure of presenting Duane Burk with the Outstanding General Manager award. Director, Dean Wetter, from CARPD congratulated Duane and is pleased to announce the award at the Lake Tahoe conference.

**Adjustments to Agenda**: None.

**1. PUBLIC COMMENT:**

Chairman Hughes opened public comment at 5:33pm. Hearing none, public comment closed at 5:33pm.

**2. CONSENT CALENDAR:**

2.1 Minutes of April 13, 2022

2.2 Bank Balances for April 2022

2.3 Warrants for April 2022

2.4 Posting Pony League Dates and Parking Fees to Original Contract

2.5 Approve Special Provision Allowing for Teleconference Meetings during a Governor-Declared State of Emergency Pursuant to AB 361

Albert Maldonado commented on item 2.4. He stated the Board has voted to hold teleconference meetings under AB361. The District needs to make certain findings every 30 days to continue teleconference meetings. There needs to be a Governor-Declared State of Emergency and then there needs to be two findings. 1) The District needs to consider the circumstance for the State of Emergency. 2) State or Local Officials have recommended social distancing. Duane Burk commented the finance committee met and approved items 2.2 and 2.3.

Chairman Hughes made a motion to pull 2.4 for discussion.

The Board discussed their issues with approving item 2.4 and would like to set-up a future meeting with Beaumont Youth Baseball for clarification.

Motion was made to not accept item 2.4.

Initial Motion: Chairman Hughes

Second: Director De La Cruz

Result of Motion: Carried 4-0

Director De La Cruz: Aye

Director Ward: Absent

Treasurer Flores: Aye

Vice-Chair/Secretary Diercks: Aye

Chairman Hughes: Aye

Motion was made to accept items 2.1, 2.2, 2.3, and 2.5.

Initial Motion: Chairman Hughes

Second: Vice-Chair/Secretary Diercks

Result of Motion: Carried 4-0

Director De La Cruz: Aye

Director Ward: Absent

Treasurer Flores: Aye

Vice-Chair/Secretary Diercks: Aye

Chairman Hughes: Aye

BCVRPD regular session was suspended at 6:00pm to go into a special presentation and resumed at 6:12pm.

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

None.

### **4. DEPARTMENT REPORTS:**

#### Human Resources Administrator: Zina Bakoo

- We have 27 employees.
- Workers Compensation- Cases/Incidents/Accidents – No open cases. It has been 101 days since our last employee accident.
- Ryann Flores completed a UNUM Retention, Grief, and Resilience in the workplace webinar.
- Aaron Morris has passed his California Department of Pesticide Regulation Exam.
- Aaron Morris has earned his Turfgrass Management A.S. Degree.
- Zina completed a webinar with CAPRI for Insurance Certificate Updates.
- April 2022 employee of the month was celebrated on April 20<sup>th</sup>. Ryann Flores received the recognition.

- Annual Employee Picnic has been scheduled for June 10<sup>th</sup> at 1pm at Bogart Park.
- We have received the public comments from the April 13<sup>th</sup>, 2022 Board Meeting. The General Manager has requested additional training. Mandatory training for team comradery will be required for all District employees and will be provided by CAPRI.
- Reminder: Our office will be closed on Monday, May 13<sup>th</sup> in observance of Memorial Day.

Financial Services Technician/Office Manager: Nancy Law

- The Finance Committee met May 9th, 2022 to review April 2022 Financial Reports for Fiscal Year 2021-2022.
- 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 as of May 5th, 2022.
- The Financial Services Technician has transferred into the Reserve fund the \$5,000.00 monthly contribution for April 2022, and transferred \$40,000.00 from Capital Reserve to pay a portion of Merlin Johnson Construction Main Water Line Project bills per Board Approval April, 9th, 2022 bringing our Reserve balance to \$109,010.59, and transferred into the Money Market account \$7,500.00 monthly contributions for March 2022 bringing our balance to \$208,040.17.
  - Office Manager worked of Public Records Requests.
  - Finance attended on 4/1/2022 Rotary “Chili Cook off”
  - Finance worked on 4/2/2022 – 4/3/2022 Fishing Derby
  - Finance attended on 4/8/2022 Beaumont Chamber Breakfast.
  - Finance worked on 4/9/2022 Parking Fee Day.
  - Finance worked on 4/16/2022 Spring Fling.
  - Finance attended on 4/25/2022 Cinco de Mayo Meeting.
  - Finance attended on 4/29/2022 Arbor Day.

Activities Coordinator: Kyle Simpson

- COVID-19 Testing Facility at the Woman’s Club will continue through June 30th, 2022.
- Past District Events:
  - Spring Fling at Noble Creek Regional Park
    - Spring Fling was a big success we had a lot of participation
  - Arbor Day at Bogart Regional Park
    - The District bought 10 trees
    - There were 15 donated trees
    - We planted Oak Trees, Drake Elms, and Flowering Pears
    - Planting took all afternoon; I want to thank everyone who was there
- District Events:
  - Cinco de Mayo
    - Saturday May 7th 11:00am to 4:00pm Noble Creek Regional Park Meadow
    - Heimark will be supplying a variety of beers and Sangria for the event
    - We will have Trio Madrigal Mariachi Band play from 11:00am to 3:00pm
    - 8 craft vendors and 1 food vendor (Killer Tacos) for the event
    - There will be a photo booth and small give away items
  - Memorial Wall
    - Friday May 20th at Noble Creek Regional Park Quad Area
    - The District has received three nominations
- Kyle participated in the Beaumont-Cherry Valley Rotary Chili Cook-Off on 4/1/2022.
- Kyle attended the Beaumont Chamber Breakfast on 4/8/2022.
- Kyle attended the Calimesa Chamber breakfast on 4/12/2022.

- Kyle attended the Employee of the Month Luncheon on 4/20/2022.

#### Maintenance Foreman: Aaron Morris

I hope everyone is adjusting to the rising temperatures. Staff has been doing a great job keeping up with the current work load and they have been doing an amazing job assisting in the District's current projects.

- Staff fertilized all the baseball fields and the Day Use Meadow up in Bogart Park.
- Arbor Day was a hit with 15 locally donated trees and 10 donated by the District with a total of 25 trees. All of the trees were planted in the Bogart Day Use Meadow and a new circuit was also installed to help water the trees surrounding the playground.
- Maintenance assisted in setting up and tearing down the recent Cinco de Mayo Event.
- All of the central sprinklers in the Soccer Meadow here at Noble Creek were replaced with modern heads to help distribute the water efficiently and effectively throughout the turf.
- Aaron met with Erik Anderson from Site One to plan the installation of the Flow Sensor Meter up at the 4 inch irrigation backflow device.
- Both canopy structures in the Bogart Day Use Meadow are still under construction.
- Trash enclosures were built on the East side of Noble Creek Park behind the large snack bar and the Maintenance Yard's trash enclosure was raised up.
- The Grange Hall had chain-link fencing installed on the East property line, and the Southern fencing is still undergoing construction.
- Staff is planning to set up our water tank with telemetry to help monitor our water usage from the well.
- I tested for my QAC to add the category F (Aquatic Pesticides) and passed.

#### Athletic Coordinator: Dodie Carlson

- The spring season started on Monday April 4, 2022. We have 6 Women's, 7 Men's, 12 Thursday Co-ed, and 9 Sunday Co-ed teams this season. The spring season will be wrapping up in mid-June and the summer season will be starting 1st week of July.
- BYB spring season is nearing completion; the park has been very busy with a lot of activity. Games, practice, fans, and spectators. The All-star season will begin on May 23rd, 2022 the park will continue to be busy with practices.
- The calendar remains very slow due the lack of staff for tournaments. Hopefully we can get some help as things start to loosen up.
- I would like to thank the Board of Directors, General Manager, and staff for their constant work for this district. I would like to thank the maintenance staff for their constant work on field improvements, while they continue to battle the gophers and squirrels. The fields are improving every week.
- BYB season is in the playoff part of the season. Championship games and closing day will be on May 21, 2022, BYB would love to see the board members there. Games will start at 9am and closing ceremonies will be at 3:00pm.

#### General Manager: Duane Burk

Duane gave an update on the staff picnic of June 10, 2022 and the employee newsletter. He attended City of Beaumont and City of Calimesa council meetings via YouTube and Facebook. Duane reported that he spoke with Lafco and the City of Beaumont regarding the annexation of the partial to the City of Beaumont in the MOU and came to the conclusion that the recommendation will likely be denied. He is looking forward to the upcoming 3<sup>rd</sup> Annual Foundation golf tournament. He is very appreciative of the award he received and gave great thanks. Duane spoke with the Yucaipa Valley Water District regarding the sewer connection and also spoke with the San Gorgonio Pass Water Agency regarding the land next to the Noble Creek Regional Park.

## 5. CALENDAR OF EVENTS:

### 5.1 Committee Meetings

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

June 8, 2022

July 13, 2022

August 10, 2022

### 5.2. Upcoming Holidays

Monday, May 30, 2022 Memorial Day

Monday, July 4, 2022 Independence Day

### 5.3. Events

May 7, 2022 – Cinco de Mayo Festival at Noble Creek Regional Park Meadow

May 13, 2022 – 3rd Annual Foundation Golf Tournament

May 20, 2022 – Memorial Wall Dedication (Has been postponed to a later date)

Woman's Club COVID testing through June 30, 2022

## DIRECTORS MATTERS/COMMITTEE REPORTS

### Director De La Cruz:

Armando congratulated Duane on his award, thanked him for his hard work, and stated that he was a blessing to the District. He thanked staff and the Board for all of their great work. He attended the Chili Cook-Off, Fishing Derby, Beaumont Chamber Breakfast, Spring Fling, Arbor Day event, Cinco de Mayo event and the collaborative meeting. Armando looks forward to the CARPD conference in Lake Tahoe and the 3<sup>rd</sup> Annual Foundation Golf Tournament.

### Director Ward:

Denise was absent and unable to comment.

### Treasurer Flores:

John stated that Duane's integrity never fails and is very proud. He would like to thank the City of Banning for giving us the pleasure of having him for our District. He thanked Duane for all of his hard work.

### Vice Chair/Secretary Diercks:

Chris congratulated Duane on his award and thanked him as well as the staff for their great work.

### Chairman Hughes:

Dan mentioned that he meets with Duane often and is very proud to see that he was presented the award. Dan gave a big congratulation.

Dan attended the following:

- Met with Lloyd White and Patrick O Riley on 4/1/22
- Good Morning Beaumont Breakfast on 4/8/22
- City council meetings with Beaumont on 4/8/22 and 4/11/22

- Calimesa Chamber Breakfast on 4/12/22
- BCVRPD Board Meeting on 4/13/22
- Met with City of Calimesa Mayor, Bill Davis, and meet and greet on 4/14/22
- Spring Fling on 4/16/22
- Taste of the Pass on 4/28/22

**6. ADJOURNMENT:**

**Motion made to adjourn the meeting at 6:33pm.**



Beaumont Cherry Valley Recreation Park District

**Bank Account Balances**

As of 5/31/2022

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments	
1	Bank of Hemet - Operating	\$ 48,709.89	\$ 626,388.67	\$ 672,491.36	\$ 94,812.58	
2	Bank of Hemet - Payroll Account	\$ 8,036.87	\$ 75,374.84	\$ 70,000.00	\$ 2,662.03	
3	Bank of Hemet - Project Loan	\$ 1,588.70			\$ 1,588.70	
4	Bank of Hemet - Bogart	\$ 14,493.31	\$ 40,195.44	\$ 33,960.00	\$ 8,257.87	
5	Bank of Hemet MM	\$ 208,040.17		\$ 7,509.01	\$ 215,549.18	7,500 Monthly Deposits for loan payment 11/2021
6	Bank of Hemet - Reserve Fund	\$ 109,010.59		\$ 5,009.56	\$ 114,020.15	
7	Bank of Hemet - Quimby/DIF	\$ 167,164.94		\$ 26.27	\$ 167,191.21	
8	Petty Cash	\$ 500.00			\$ 500.00	
9	Riverside County Fund	\$ 727,168.20	\$ 649,136.86	\$ 227,439.45	\$ 305,470.79	
10		\$ 1,284,712.67	\$ 1,391,095.81	\$ 1,016,435.65	\$ 910,052.51	
11	Bank of Hemet - Reserve Fund	Balance	Payables	Deposits	Ending Balance	Notes/Comments
12	Operating Reserve	\$ 63,690.42			\$ 63,690.42	NOT to be USED
13	Capital Reserve	\$ 45,320.17		\$ 5,009.56	\$ 50,329.73	Min Balance of \$50,000
14	<b>TOTAL RESERVE ACCOUNT</b>	<b>\$ 109,010.59</b>	<b>\$ -</b>	<b>\$ 5,009.56</b>	<b>\$ 114,020.15</b>	

Beaumont-Cherry Valley Recreation & Park District Improvement Corporation

**Bank Account Balance**

As of 5/31/2022

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments	
15	Bank of Hemet	\$ 83,416.78	\$ 36,391.29	\$ 28,940.00	\$ 75,965.49	

**Beaumont Cherry Valley Recreation & Park District  
Check Warrant  
Bank of Hemet - Operating  
May 2022**

Type	Date	Num	Name	Memo	Amount
10005 - Bank of Hemet - Operating					
Check	05/03/2022	124744	Kaboo Leasing Co.	Bogart Park - Bend & Install Security Cage around Kiosk	-3,900.00
Check	05/03/2022	124745	Kaboo Leasing Co.	Trash Enclosures Snack Bar- Fabricate Columns	-600.00
Check	05/03/2022	KS05032022	Department of Environmental Health	Health Department Permit - Cinco de Mayo 2022	-203.72
Check	05/03/2022	NL05032022	Expedia	Insurance - For Car Rental	-30.00
Check	05/03/2022	KS05032022	Amazon.com	Beverage Dispenser 5gallon - Events	-265.04
Check	05/04/2022	124746	Petty Cash	Starting Cash - Cinco de Mayo	-1,200.00
Check	05/04/2022	124747	Dan Hughes	Director Fees - April 2022	-600.00
General Journal	05/04/2022	RCF 050422		Transferred from Riverside County Fund for Bill & Payroll	399,136.86
Bill Pmt -Check	05/04/2022	05042022	Rosalind Otero	Unfunded Health Payment	-131.09
Check	05/04/2022	NL05042022	American Airlines	Flight - CARPD Conference - De La Cruz, Armando	-65.39
Check	05/04/2022	Fees	EPX	Fees - Credit Card Machine	-101.84
Check	05/05/2022	124748	Kaboo Leasing Co.	Build & Install Sign @ NCRP Front Entrance	-4,900.00
Check	05/05/2022	CL05052022	Smart & Final	Cinco de Mayo - Beer Tickets	-10.75
Check	05/06/2022	124749	Chris Diercks.	Direct Fees - April 2022	-200.00
Check	05/06/2022	124750	Roman Ortega	2nd Payment - for Annual Picnic	-350.00
Check	05/06/2022	124751	Jackson Grantz	Request for Footwear Reimbursement - Grantz, Jackson	-150.00
Check	05/06/2022	124752	Christina Avila	Refundable Security Deposit - Baby Shower - 4/26/2022	-500.00
Check	05/06/2022	124753	Nora Raymond	Refundable Security Deposit - Retirement - 4/23/2022	-500.00
Check	05/06/2022	124754	Joana Yang	Refundable Security Deposit - Baby Shower - 4/9/2022	-500.00
Check	05/06/2022	124755	Gema Chow	Refundable Security Deposit - 1st Birthday Party - 4/30/2022	-475.00
Check	05/06/2022	124756	Kristen Magness	RV Space 4/14/2022 - 4/20/2022 (Called 72 hrs to cancel)	-95.00
Check	05/06/2022	124757	San Gorgonio Builders	Snack Bar Trash Enclosures	-19,272.00
Check	05/06/2022	124758	Chris Law	Reimbursement - Breakfast Staff - Spring Fling 2022	-85.25
Check	05/06/2022	124759	Pete Gerlach	Adult Softball Umpire	-60.00
Check	05/06/2022	124760	Anthony Tony Gipson	Adult Softball Umpire	-120.00
Check	05/06/2022	124761	Michael Ruffolo	Adult Softball Umpire	-60.00
Check	05/06/2022	124762	Malik Coleman	Adult Softball Umpire	-90.00
Check	05/06/2022	124763	Petty Cash	Cash for Entertainment - Cinco de Mayo	-1,400.00
Bill Pmt -Check	05/06/2022	1002104250	CalPers	Employee - 457 Plan	-25.00
Bill Pmt -Check	05/06/2022	169515430	Colonial Life	Employee - Life Insurance	-967.60

**Beaumont Cherry Valley Recreation & Park District  
Check Warrant  
Bank of Hemet - Operating  
May 2022**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	05/06/2022	p225G3W2KT	Frontier (9518455721) G	Monthly Wifi Service - Grange	-136.76
Bill Pmt -Check	05/06/2022	20304715	SCE (700005100729)	Utilities - Electric - Grange, BYB, Maintenance, Woman's Club & NCCC	-40.00
Bill Pmt -Check	05/06/2022	20304718	SCE (700194594370)	Utilities - Electric - James Hughes Trailer	-251.20
Bill Pmt -Check	05/06/2022	20304719	SCE (700492993735)	Utilities - Electric - Field #1 - 4	-464.16
Bill Pmt -Check	05/06/2022	20304714	SCE (700494090863)	Utilities - Electric (Fire Camp Lighting/Panel)	-206.69
Bill Pmt -Check	05/06/2022	20304717	SCE (700518137163)	Utilities - Electric - RV Park	-2,313.12
Bill Pmt -Check	05/06/2022	20304720	SCE (700593589625)	Utilities - Electric - General Electricity & Thunder Alley	-1,597.73
Bill Pmt -Check	05/06/2022	20304716	SCE (700593616907)	Utilities - Electric - Tennis Courts, Horse Ariana & Field 5/6	-729.19
Bill Pmt -Check	05/06/2022	1260169	SoCalGas	Utilities - Gas - Woman's Club	-138.03
Bill Pmt -Check	05/06/2022	009077819	The Home Depot	Tiller Rental - Quad Project	-555.00
Bill Pmt -Check	05/06/2022	05062022	UNUM	Employee - Monthly Disability Insurance	-561.03
Bill Pmt -Check	05/06/2022	05062022	VSP-Vision Service Plan	Employee - Vision Insurance	-65.44
Bill Pmt -Check	05/06/2022	80049374747	Waste Management of the IE	Utilities - Trash - NCCC, NCRP, Grange & Woman's Club	-1,745.42
Check	05/06/2022	FEE	Exact	Service Fee - Kiosk Bogart	-25.21
Check	05/06/2022	NL05062022	Amazon.com	Raffle Boxes/Ribbon/Cellophane Roll/Labels - Foundation Golf Tournament	-519.62
Check	05/07/2022	NL05072022	Stater Bros	Water - Cinco de Mayo	-21.17
Check	05/07/2022	NL0507222	7 Days Market	Burritos - Cinco de Mayo - Staff	-103.81
Check	05/09/2022	124765	Kaboo Leasing Co.	Build & Install Fence on south side of Grange	-3,800.00
Bill Pmt -Check	05/09/2022	124764	Merlin Johnson Construction, Inc.	Phase III - Main Water Line Project	-189,136.86
Check	05/09/2022	NL05092022	HP Store	Insta Ink - Finance Printer	-12.92
Bill Pmt -Check	05/09/2022	05092022	Nextiva	Monthly Telephone Service	-351.82
Check	05/09/2022	RF05092022	Amazon.com	Headphones/Voice Recorder - Clerk of the Board	-62.08
Check	05/09/2022	NL05092022	Amazon.com	Raffle Tickets - Foundation Golf Tournament	-129.08
Check	05/10/2022	CL0510221	Family Dollar	Foundation - Sandwich Bags for Mulligan/Raffle Sheets	-3.23
Check	05/10/2022	CL0510222	Dollar Tree	Foundation - Golf Tournament - Raffle Frames/Ribbon	-25.59
Check	05/10/2022	CL0510223	Hobby Lobby	Foundation - Golf Tournament - Raffle Baskets	-228.18
General Journal	05/11/2022	Trans 05112		Transfer to Payroll for PR 05/13/2022	-35,000.00
Bill Pmt -Check	05/11/2022	124766	Acorn Technology Services	Monthly IT Service	-2,020.00
Bill Pmt -Check	05/11/2022	124767	Action True Value Hardware	Irrigation Parts - Woman's Club	-30.66
Bill Pmt -Check	05/11/2022	124768	Bay Alarm Company	Monthly Alarm Service - Snack Bars, NCCC, Grange, & Woman's Club	-224.00
Bill Pmt -Check	05/11/2022	124769	Beaumont Chamber of Commerce	Yearly Membership	-225.00

# Beaumont Cherry Valley Recreation & Park District Check Warrant Bank of Hemet - Operating May 2022

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	05/11/2022	124770	Beaumont Do it Best	Material - Main Water Line Project	-881.69
Bill Pmt -Check	05/11/2022	124771	Best Best & Krieger	Monthly Attorney Fees - Foundation/District Board Meetings, Watermaster Board Meeting, Revise and review Settlement Agreement for HR, Conference call with Covington regarding Sick Leave /Health pay out, DTR Grant Deed and Easement	-6,729.60
Bill Pmt -Check	05/11/2022	124772	Blue Shield	Employee - Dental Insurance	-544.10
Bill Pmt -Check	05/11/2022	124773	Cherry Valley Nursery	Arbor Day Trees and Materials for Planting	-1,554.63
Bill Pmt -Check	05/11/2022	124774	City of Beaumont	Utilities - Sewer - NCCC & Woman's Club	-2,732.88
Bill Pmt -Check	05/11/2022	124775	Department of Justice	Employee - Fingerprinting - Valdivia, Gilbert	-32.00
Bill Pmt -Check	05/11/2022	124776	Diamond Environmental Services	Portable Restroom Rental - Field 5/6	-491.27
Bill Pmt -Check	05/11/2022	124777	Ferrelgas	Utilities - Propane - Snack Bar	-776.79
Bill Pmt -Check	05/11/2022	124778	Jani-King of California, Inc	Weekly Janitorial Service	-2,561.38
Bill Pmt -Check	05/11/2022	124779	Land Engineering Consultants, Inc.	Park Expansion Fields 8 & 9 CEQA/Landscape architect, DTR Water & Sewer Improvements/Grading	-13,895.50
Bill Pmt -Check	05/11/2022	124780	Luz Investment Corp.	4-28/Reprogram - existing Wifi rooms	-120.00
Bill Pmt -Check	05/11/2022	124781	Memories Created by Darcy Walls	Spring Fling - Photography	-215.50
Bill Pmt -Check	05/11/2022	124782	MRC Smart Technology Solutions	Printer Overage/Qtly Freight Fee	-40.42
Bill Pmt -Check	05/11/2022	124783	Oak Valley Florist	Flowers - Alyssa Zaragoza - New Born	-129.19
Bill Pmt -Check	05/11/2022	124784	Prudential Overall Supply	Weekly Uniform Service/Janitorial Supplies	-1,831.81
Bill Pmt -Check	05/11/2022	124785	Rancho Paseo Medical Group	Employee - Phys & TB test - Kanoti, David	-95.00
Bill Pmt -Check	05/11/2022	124786	Safety Compliance Company	Safety Meeting 4/19/2022 - Topic: GHS/SDS	-250.00
Bill Pmt -Check	05/11/2022	124787	SRS Electric		-9,994.00
Bill Pmt -Check	05/11/2022	124788	Star Pro Security Patrol Inc.	one unarmed officer 8hr/5day - 04/11/2022 - 04/17/2022 / Parking & Spring Fling	-1,517.50
Bill Pmt -Check	05/11/2022	1002107161	CalPers	Employee - Health Insurance	-7,726.98
Bill Pmt -Check	05/11/2022	2107189-191	CalPers	Employee - Retirement	-5,038.45
Bill Pmt -Check	05/11/2022	2107193-195	CalPers	Employee - Retirement	-4,970.11
Bill Pmt -Check	05/11/2022	1002107206	CalPERS-OPEB	Accrued Liability as of June 30, 2019 - Rate Plan: 1357	-5,507.67
Bill Pmt -Check	05/11/2022	210722209-21	CalPers	Employee - Retirement	-5,205.56
Bill Pmt -Check	05/11/2022	1002107213	CalPers	Employee - 457 Plan	-25.00
Bill Pmt -Check	05/11/2022	p25G63F6T	Frontier (2091883458) Maint	Monthly Wifi Service - Maintenance	-100.98
Bill Pmt -Check	05/11/2022	p225G63FPT	Frontier (9518450886) NC	Monthly Wifi Service - Noble Creek	-125.98
Bill Pmt -Check	05/11/2022	p25G63FZX	Frontier (9518459910) WC	Monthly Wifi Service - Woman's Club	-131.76

**Beaumont Cherry Valley Recreation & Park District  
Check Warrant  
Bank of Hemet - Operating  
May 2022**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	05/11/2022	367598129	Office Depot	Monthly Office Supplies	-331.65
Bill Pmt -Check	05/11/2022	1310009-109	SoCalGas	Utilities - Gas - NCCC & Grange	-259.95
Bill Pmt -Check	05/11/2022	BH02879111	UMPQUA Bank	Bus. Meal, Car Wash, Raffle Prizes Golf Tournament, Block Grange Wall/Fencing, Pesticide License Fees (Camacho, Jesse & Rameziz, George), Banning Chamber Breakfast, Postage, Tartan Dinner Deposit	-6,453.86
Bill Pmt -Check	05/11/2022	10927758	Wells Fargo Financial Leasing	Monthly Copier Lease	-884.66
Check	05/11/2022	124790	John Flores	Per-Diem - CARPD Conference 2022	-863.01
Check	05/11/2022	124791	Armando De La Cruz	Per-Diem - CARPD Conference 2022	-259.00
Check	05/11/2022	124792	Armando De La Cruz	Car Rental Reimbursement - CARPD Conference 2022	-492.96
Check	05/11/2022	124793	Armando De La Cruz	Director Fee - April 2022	-600.00
Check	05/11/2022	124794	Steve Capalbo	Refundable Security Deposit - Memorial - 4/14/2022	-250.00
Check	05/11/2022	CL05112022	Ross Dress for Less	Item for Foundation Raffle Items	-5.38
Check	05/11/2022	DB05112022	Casa Trejo	Bus. Meal - Duane Burk & Dan Hughes - Pre Board Meeting	-53.90
Check	05/11/2022	ZB05112022	Nothing Bundt Cakes	Desert for Duane's Dinner	-75.00
Check	05/11/2022	ZB05112022	Tartan of Redlands	Duane's GM Dinner	-1,320.10
Check	05/11/2022	NL05112022	Amazon.com	Raffle Boxes - Foundation Golf Tournament	-90.46
General Journal	05/12/2022	Trans 05121		Transfer to Bogart for Bogart Bills	-25,000.00
Check	05/12/2022	CL051122022	Dollar Tree	Easel - Foundation Golf Tournament Raffle	-14.55
Check	05/12/2022	CL05122022	Dollar Tree	Frames - Foundation Raffle Items	-16.16
Check	05/12/2022	DB05122022	Domenico's Italian Kitchen	Pizza - Volunteers Golf Tournament	-102.00
Check	05/12/2022	CL05122022	Grocery Outlet	Item for Foundation Raffle	-11.41
Check	05/12/2022	CL05122023	Marshalls	Item for Foundation Raffle	-10.76
Check	05/12/2022	CL05122024	Dollar Tree	Items for Foundation Raffle	-32.33
Check	05/12/2022	CL05122025	Walmart	Items for Foundation Raffle	-30.13
Check	05/13/2022	DB05132022	Casa Trejo	Bus. Meal - Burk, Duane & Karen, Mickey Valdivia, Guy Thomas	-82.35
Check	05/13/2022	DB05132022	Morongo Golf Course	Bus. Meal - Golf Tournament	-14.95
Bill Pmt -Check	05/13/2022	NL05132022	CalPers	Employee - 457 Plan	-25.00
Check	05/14/2022	DB05142022	The Sand Trap Bar & Grill	Golf Tournament Sponsor - Duane Burk	-189.85
Check	05/16/2022	NL05162022	Morongo Casino Resort & Spa	Hotel - Rudy Law - Foundation Golf Tournament	-341.40
Check	05/18/2022	DB05182022	GR Hell's Kitchen	Bus Meal - Dinner at CARPD - Burk, Flores & De La Cruz	-285.92
General Journal	05/19/2022	Trans 05191		Transferred from Riverside County Fund for Bills & Payroll	250,000.00

**Beaumont Cherry Valley Recreation & Park District  
Check Warrant  
Bank of Hemet - Operating  
May 2022**

Type	Date	Num	Name	Memo	Amount
Check	05/19/2022	DB05192022	Smart & Final	Gift Cards for Gift Basket at CARPD Conference	-100.00
Check	05/19/2022	DB05192023	FedEX Office	Tape for Gift Basket - CARPD Conference	-4.12
Bill Pmt -Check	05/19/2022	05162022	ARCO Business Solutions	Gas - Traverse	-263.75
Check	05/20/2022	124795	Kaboo Leasing Co.	Build & Install Entrance Gate @ Grange	-7,700.00
Check	05/20/2022	124796	Kaboo Leasing Co.	Repair/Remove Handrail Sections for Removal of Steps	-1,400.00
Check	05/23/2022	124797	Anthony Tony Gipson	Adult Softball Umpire	-180.00
Check	05/23/2022	124798	Pete Gerlach	Adult Softball Umpire	-60.00
Check	05/23/2022	124799	Malik Coleman	Adult Softball Umpire	-150.00
Check	05/23/2022	124800	Michael Ruffolo	Adult Softball Umpire	-60.00
Check	05/23/2022	124801	Pete Gerlach	Adult Softball Umpire	-60.00
Check	05/23/2022	124802	Anthony Tony Gipson	Adult Softball Umpire	-120.00
Check	05/23/2022	124803	Michael Ruffolo	Adult Softball Umpire	-90.00
Check	05/23/2022	124804	Malik Coleman	Adult Softball Umpire	-90.00
Check	05/23/2022	124805	Javier E. Coita	Adult Softball Umpire	-60.00
Check	05/23/2022	124806	George Ramieriez	Adult Softball Umpire	-60.00
Check	05/23/2022	124807	Rodrigo Camacho	Safety Footwear Reimbursement - Camacho, Rodrigo	-150.00
Check	05/23/2022	124808	James J. Hughes	Safety Footwear Reimbursement (Hughes, James)	-150.00
Check	05/23/2022	NL05232022	Discount Mugs	Beers, Brats & Bogart Bash - 5oz Tester Cups	-815.00
Check	05/24/2022	124809	Duane Burk	Per-Diem - CARPD Conference 2022	-847.80
Check	05/24/2022	124810	Aaron Morris	Morris, Aaron (College of the Desert) Class English Composition/intro to Kinesiology	-344.75
Check	05/24/2022	124811	Chris Diercks.	Director Fees - May 2022	-400.00
General Journal	05/25/2022	Trans 05251		Transfer to Payroll for PR 05272022	-35,000.00
Check	05/25/2022	124812	Luis Azarcoya	50% Deposit - DJ - Beer Brat and Bogart Bash - 6/11/2022	-350.00
Check	05/25/2022	124813	Jessica Warrick	Payroll Period 2/28/2022 - 3/13/2022 (17.5 hrs)	-525.00
Check	05/25/2022	124814	Jessica Warrick	Payroll Period 3/28/2022 - 4/10/2022 (15 hrs)	-450.00
Check	05/25/2022	124815	Jessica Warrick	Payroll Period 3/14/2022 - 3/27/2022 (11 hrs)	-330.00
Check	05/25/2022	124816	Jessica Warrick	Payroll Period 4/11/2022 - 4/24/2022 (15.5 hrs)	-465.00
Check	05/25/2022	124817	Jessica Warrick	Payroll Period 4/25/2022 - 5/8/2022 (14 hrs.)	-420.00
Check	05/25/2022	124818	Jessica Warrick	Payroll Period 5/9/2022 - 5/12/2022 (17 hrs.)	-510.00
Check	05/25/2022	ZB05252022	Rite Aid	Gift Card - Morris, Aaron - Congratulation Graduation	-106.95
Check	05/25/2022	CL05252022	City of Beaumont	City Permit - NonEncroachment - Beers Brats and Bogart Bash	-53.06

**Beaumont Cherry Valley Recreation & Park District  
Check Warrant  
Bank of Hemet - Operating  
May 2022**

Type	Date	Num	Name	Memo	Amount
Check	05/25/2022	ZB05252022	Willow Branch Florist of Riverside	Flowers - O'Reilly	-338.21
Check	05/25/2022	NL05252022	Amazon.com	Labels - Clear Round	-21.52
Check	05/26/2022	124819	Pete Gerlach	Adult Softball Umpire	-60.00
Check	05/26/2022	124820	Anthony Tony Gipson	Adult Softball Umpire	-180.00
Check	05/26/2022	124821	Javier E. Cota	Adult Softball Umpire	-60.00
Check	05/26/2022	124822	Michael Ruffolo	Adult Softball Umpire	-150.00
Check	05/26/2022	124823	Malik Coleman	Adult Softball Umpire	-150.00
Check	05/26/2022	124824	Pete Gerlach	Adult Softball Umpire	-60.00
Check	05/26/2022	124825	Anthony Tony Gipson	Adult Softball Umpire	-120.00
Check	05/26/2022	124826	Michael Ruffolo	Adult Softball Umpire	-60.00
Bill Pmt -Check	05/26/2022	124827	Grand American Builders, Inc.	Grounds Repair, Maintenance Shop "C", Bogart Pavilion, Maintenance Shed, Restroom Repairs	-8,781.44
Bill Pmt -Check	05/26/2022	124828	San Gorgonio Builders	Trash Enclosure - Woman's Club	-12,263.12
Bill Pmt -Check	05/26/2022	124829	San Gorgonio Builders	Trash Enclosure - Grange	-6,528.00
Check	05/26/2022	ZB05262022	Beaumont Flowers & Gifts	Flowers - Thank you	-67.87
Check	05/26/2022	CL05262022	Walmart	Money Order - ABC License - Beer Brats and Bogart Bash	-51.00
Check	05/27/2022	CL05272022	Department of Environmental Health	Department of Health - Beers Brats and Bogart Bash	-203.72
Check	05/27/2022	NL05272022	AMG Sign Co. Inc.	Digital Billboard - Advertisement - Beer Brats & Movie Under the Stars	-300.00
Check	05/27/2022			Service Charge Positive Pay	-78.00
Check	05/31/2022	124830	Dan Hughes	Director Fee - May 2022	-600.00
Bill Pmt -Check	05/31/2022	05312022	Vortex Industries, Inc.	Repair & Maintenance - NCCC Doors	-1,808.00
Check	05/31/2022	CCFEES	Clover(MRCH BNKCD)	Credit Card Fees	-949.75
				<b>TOTAL</b>	<b>176,087.63</b>

**Beaumont Cherry Valley Recreation & Park District**  
**Check Warrant**  
**Bank of Hemet - Money Market**  
**May 2022**

Type	Date	Num	Name	Memo	Amount
10000 - Bank of Hemet - MM					
General Journal	05/31/2022	Trans 05311		Transferred from Operating for Monthly Transfer	7,500.00
				TOTAL	7,500.00



**Beaumont Cherry Valley Recreation & Park District**  
**Check Warrant**  
**Bank of Hemet - Reserve**  
**May 2022**

<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	05/31/2022	Trans 05312		Transferred from Operating for Monthly Transfer	5,000.00
				TOTAL	5,000.00

**Beaumont Cherry Valley Recreation & Park District  
Check Warrant  
Bank of Hemet - Bogart Park  
May 2022**

Type	Date	Num	Name	Memo	Amount
<b>10050 - Bank of Hemet - Bogart Park</b>					
Bill Pmt -Check	05/06/2022	5249	Matthew Pistilli Landscape Services	Weekly Landscape Service	-950.00
Bill Pmt -Check	05/06/2022	20304683	SCE (700558511896)	Utilities - Electric (Bogart)	-874.06
Bill Pmt -Check	05/06/2022	80049374833	Waste Management of the IE	Utilities - Trash	-699.50
Check	05/10/2022	Fee	UMS/Celero Banking	Credit Card Fees -	-6.50
Bill Pmt -Check	05/11/2022	5250	Beaumont Do it Best	Heater for Kiosk/Material for Pavilion	-120.16
Bill Pmt -Check	05/11/2022	5251	Clark Pest Control	Weekly Pest Control Service	-282.00
Bill Pmt -Check	05/11/2022	5252	Grand American Builders, Inc.	Labor/Material for Pavilion and Maintenance Shop	-27,614.96
Bill Pmt -Check	05/11/2022	5253	Matthew Pistilli Landscape Services	Weekly Landscape Service	-975.00
Bill Pmt -Check	05/11/2022	5254	MS Painting	Sand, Prime and Paint - Beams at Bogart Maintenance Shop	-2,800.00
Bill Pmt -Check	05/11/2022	5255	Redlands Yucaipa Rentals	Weekly Mower Rental	-1,115.40
Bill Pmt -Check	05/11/2022	p224QK2KRD	Frontier (9518453887) B	Monthly Wifi Service	-136.76
Bill Pmt -Check	05/11/2022	p225G63FGS	Frontier (9518453021) B	Monthly Wifi Service	-100.98
Bill Pmt -Check	05/11/2022	80049584040	Waste Management of the IE	Utilities - Trash	-68.68
General Journal	05/12/2022	Trans 05121		Transferred from Operating for Bogart Bills	25,000.00
Bill Pmt -Check	05/20/2022	5257	Matthew Pistilli Landscape Services	Weekly Landscape Service	-950.00
Bill Pmt -Check	05/26/2022	5258	Grand American Builders, Inc.	Labor/Material for Pavilion and Maintenance Shop	-11,432.15
Bill Pmt -Check	05/26/2022	5259	Matthew Pistilli Landscape Services	Weekly Landscape Service	-925.00
Check	05/28/2022	CCFEES	Clover(MRCH BNKCD)	Monthly Credit Card %	-367.39
			<b>TOTAL</b>		<b>-24,418.54</b>
					<b>-24,418.54</b>

## STAFF REPORT

Item 3.1

**To: Chairman and Board of Directors**

**From: Duane Burk, General Manager**

**Re: Resolution # 2022-01. AA RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT ACCEPTING THE TRANSFER OF APPROXIMATELY 121 ACRES OF LAND FROM THE BEAUMONT-CHERRY VALLEY RECREATION AND PARK IMPROVEMENT CORPORATION AND ACCEPTING THE ASSUMPTION OF A SEWER LINE EASEMENT FROM THE BEAUMONT-CHERRY VALLEY RECREATION AND PARK IMPROVEMENT CORPORATION**

**Date: June 8, 2022**

### **Background and Analysis:**

On December 31, 2020, the Beaumont-Cherry Valley Recreation and Park Improvement Corporation ("Foundation") received a donation from TSG Cherry Valley, L.P. ("Donation Agreement") of approximately 123 acres of land (the "Property") for the Foundation to operate consistent with its mission, and the mission of the Beaumont-Cherry Valley Recreation and Park District ("District"), of providing community recreation and park facilities and programs. The Property is located in unincorporated Riverside County, which is bordered to the north by undeveloped foothills, to the west by warehouse logistics buildings, to the east by a single family residential/agricultural property, and to the south by Cherry Valley Boulevard.

The Property, as of December 31, 2020, had an estimated value of \$8.325 Million based on a recent appraisal. The Property contains a functional water well that pumps water.

On June 8, 2022, the Foundation passed a Resolution authorizing the transfer of approximately 121 acres of the Danny Thomas Ranch to the District, and authorizing the assignment of a sewer line easement benefiting it under the Donation Agreement to the District. The Foundation did not transfer approximately 2 acres of the Danny Thomas Ranch that contains the single family residence.

The District desires to accept the transfer of the portion of the Property and to assume the sewer line easement.

### **Fiscal Impact:**

The District will gain approximately \$7-\$8 Million dollars' worth of land.

### **Recommendations:**

Staff recommends that the Board review, comment, approve or change Resolution # 2022-01, authorizing the acceptance of the transfer of approximately 121 acres of the Danny Thomas Ranch to the District and authorizing the assumption of a sewer line easement.

**Attachments:**

Resolution # 2022-01

Certificate of Acceptance

**RESOLUTION NO. 2022-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT ACCEPTING THE TRANSFER OF APPROXIMATELY 121 ACRES OF LAND FROM THE BEAUMONT-CHERRY VALLEY RECREATION AND PARK IMPROVEMENT CORPORATION AND ACCEPTING THE ASSUMPTION OF A SEWER LINE EASEMENT FROM THE BEAUMONT-CHERRY VALLEY RECREATION AND PARK IMPROVEMENT CORPORATION**

**WHEREAS**, the Beaumont-Cherry Valley Recreation and Park Improvement Corporation (the “Foundation”) is a 501(c)(3) nonprofit public benefit corporation existing under and pursuant to the laws of the State of California; and

**WHEREAS**, the Foundation exists to benefit the Beaumont-Cherry Valley Recreation and Park District (“District”), a California recreation and park district; and

**WHEREAS**, on December 31, 2020, the Foundation received a donation from TSG Cherry Valley, L.P. (“Donation Agreement”) of approximately 123 acres of land (the “Property”) for the Foundation to operate consistent with its mission, and the mission of the District, of providing community recreation and park facilities and programs; and

**WHEREAS**, the Property is located in unincorporated Riverside County, which is bordered to the north by undeveloped foothills, to the west by warehouse logistics buildings, to the east by a single family residential/agricultural property, and to the south by Cherry Valley Boulevard, and is more particularly described and shown in the Donation Agreement, attached hereto and incorporated herein as Exhibit A; and

**WHEREAS**, the Property consists of Riverside County Assessor Parcel Nos. 407-200-011-1, 407-210-001-3 (portion), 407-210-001-3 (portion), 407-200-009-0, 407-210-004-6, 407-210-002-4, and 407-200-012-2; and

**WHEREAS**, the Property contains a single family residence and several agricultural buildings, which are located at 37300 and 37356 Cherry Valley Boulevard, Beaumont, CA 92223, which are not proposed being transferred to the District at this time; and

**WHEREAS**, the Property contains a functional water well that pumps water; and

**WHEREAS**, as of December 31, 2020, the Property had an estimated value of \$8.325 Million based on a recent appraisal; and

**WHEREAS**, on June 8, 2022, the Foundation Board of Directors passed a Resolution authorizing the transfer of the Property, minus the single family residence, which in total comprises approximately 121 acres, to the District (hereinafter, the “Transfer”), which is more particularly shown in Exhibit A; and

**WHEREAS**, on June 8, 2022, the Foundation Board of Directors passed a Resolution authorizing the assigning of a sewer line easement benefitting it under the Donation Agreement to the District.

**NOW, THEREFORE**, it is resolved by the Board of Directors of the Beaumont-Cherry Valley Recreation and Park District as follows:

SECTION 1. Incorporation of Recitals. The recitals above are true and correct and are hereby incorporated herein by this reference.

SECTION 2. Property Transfer. The President of the Board of Directors, the General Manager or a designee in writing (each, an “Authorized Officer”) is hereby authorized to execute any and all documents necessary for the Transfer of approximately 121 acres of the Danny Thomas Ranch to the District, subject to final approval as to form by the District’s legal counsel.

SECTION 3. Sewer Line Easement Assumption. The President of the Board of Directors, the General Manager or a designee in writing (each, an “Authorized Officer”) is hereby authorized to execute any and all documents necessary for the assumption of the sewer line easement the Foundation is entitled to under the Donation Agreement (the “Assumption”), subject to final approval as to form by the Foundation’s legal counsel.

SECTION 4. Certificate of Acceptance. The President of the Board of Directors, the General Manager or a designee in writing (each, an “Authorized Officer”) is hereby authorized to execute the Certificate of Acceptance, accepting the Transfer and the Assumption from the Foundation, subject to final approval as to form by the District’s legal counsel, a copy of which is attached hereto as Exhibit B.

Section 5. CEQA. The District finds that the Transfer and the Assumption are not subject to review under the California Environmental Quality Act (“CEQA”) because they are not a “project” under State CEQA Guidelines section 15378(a) or 15004(b)(2)(A). In addition, if these actions were to be considered a project under CEQA, they are categorically exempt from further CEQA review under State CEQA Guidelines sections 15301 (existing facilities). In addition, the Transfer and Assumption are exempt under section 15061(b)(3) as it can be seen with certainty that there is no possibility that these actions may have a significant effect on the environment. The Transfer and Assumption merely involve a change of ownership and no development is proposed. None of the exceptions to these categorical exemptions apply, and consequently, these actions are exempt from further CEQA Review.

Section 6. Attestations. The Secretary of the Board or other appropriate Foundation officer is hereby authorized and directed to attest the signature of the Authorized Officer, and to affix and attest the seal of the Foundation, as may be required or appropriate in connection with the execution and delivery of any and all required documents to effectuate the Transfer and Assumption.

Section 7. Other Actions. The Authorized Officer and other officers of the Foundation are each hereby authorized and directed, jointly and severally, to take any and all actions and to execute and deliver any and all documents, agreements, and certificates which they may deem

necessary or advisable in order to carry out and give effect to this Resolution and any other documents required to effectuate the Transfer and Assumption.

Section 8. Effect. This Resolution shall take effect immediately upon its passage.

**PASSED, APPROVED, AND ADOPTED** this 8<sup>th</sup> day of June, 2022, by the following vote:

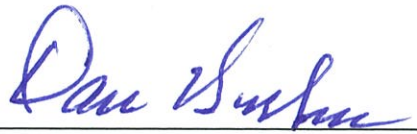
**AYES:** 3

**NOES:**

**ABSTENTIONS:**

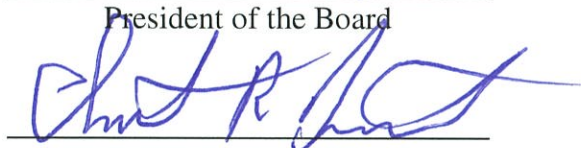
**ABSENT:** 2

Approved:



\_\_\_\_\_  
President of the Board

Attest:



\_\_\_\_\_  
Secretary of the Board

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California )

County of Riverside )

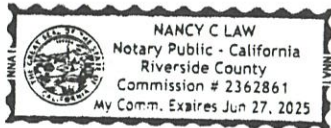
On 6/8/2022 before me, Nancy C. Law, Notary Public,  
Date Here Insert Name and Title of the Officer

personally appeared Dan Hughes  
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature [Signature]  
Signature of Notary Public

Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_  
Document Date: \_\_\_\_\_ Number of Pages: \_\_\_\_\_  
Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_



**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California )  
County of Riverside )

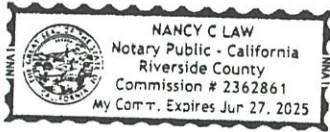
On 10-8-2022 before me, Nancy C. Law Notary Public,  
Date Here Insert Name and Title of the Officer

personally appeared Chris Diercks  
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature [Signature]  
Signature of Notary Public

Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_  
Document Date: \_\_\_\_\_ Number of Pages: \_\_\_\_\_  
Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

**EXHIBIT A**

**MAP OF PROPERTY TO BE TRANSFERRED**

**EXHIBIT B**

**CERTIFICATE OF ACCEPTANCE**

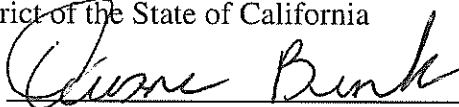
This is to certify that the real property conveyed by **BEAUMONT-CHERRY VALLEY RECREATION & PARK IMPROVEMENT CORPORATION**, a California public benefit corporation ("**Grantor**"), on the Grant Deed dated \_\_\_\_\_ 202\_\_, to the **BEAUMONT-CHERRY VALLEY RECREATION & PARK DISTRICT**, a special district of the State of California ("**Grantee**"), is hereby accepted by the undersigned officer on behalf of the Grantee, pursuant to authority conferred by Resolution No. 2022-01, as adopted by the Board of Directors on June 8, 2022, and the Grantee consents to recordation thereof by its duly authorized officer.

Dated: June 8, 2022

**GRANTEE:**

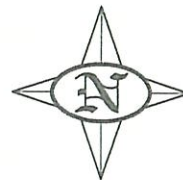
BEAUMONT-CHERRY VALLEY  
RECREATION & PARK DISTRICT, a special  
district of the State of California

By: \_\_\_\_\_

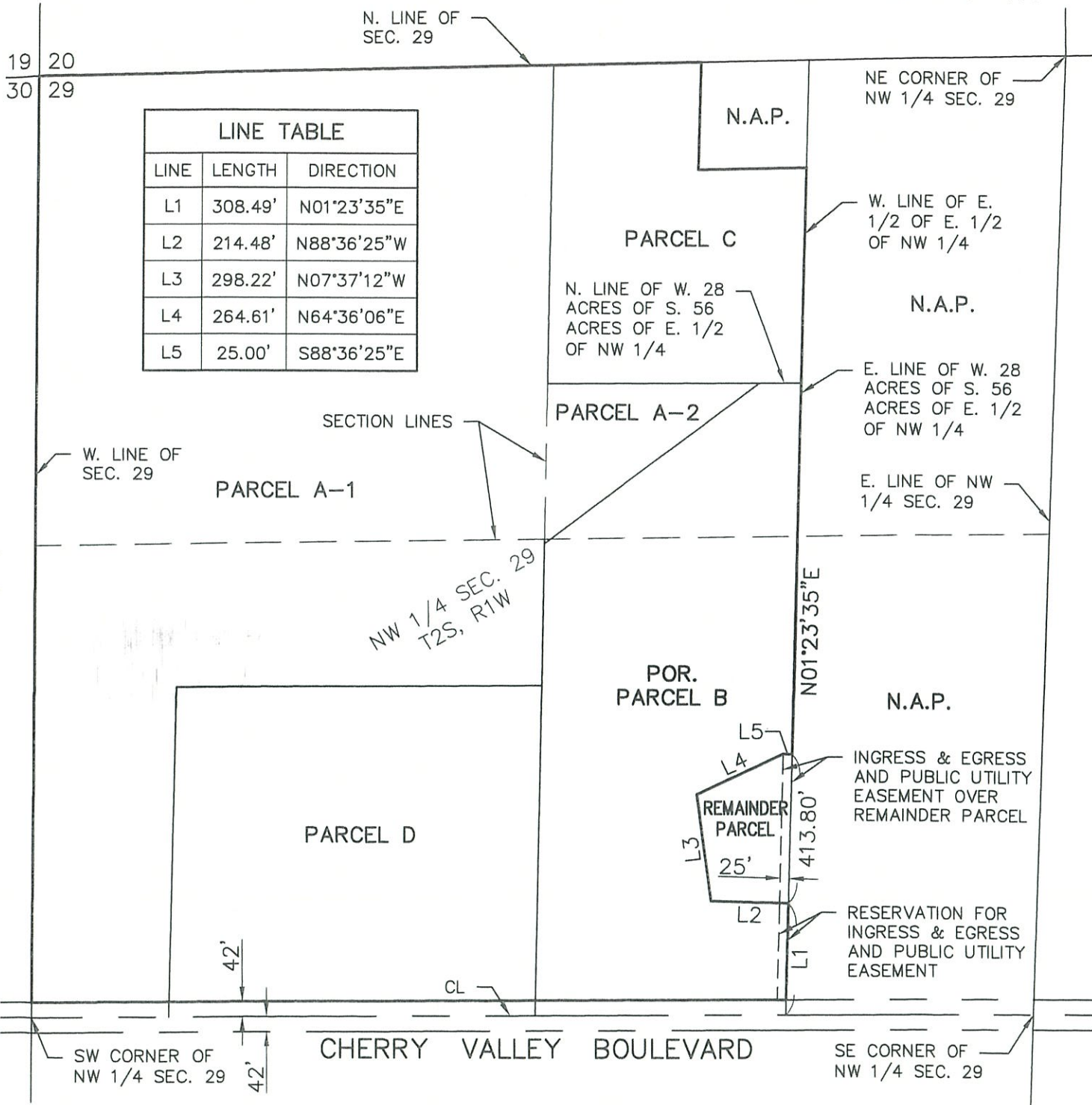


Duane Burk  
General Manager

# EXHIBIT "B" - PLAT



SCALE: 1"=400'



*Steven H. Ritchey*  
 STEVEN H. RITCHEY  
 P.L.S. 7288, EXP. 12/31/22

5/19/2022  
 DATE

**LEC**  
 LAND  
 ENGINEERING  
 CONSULTANTS, INC.

P.O. BOX 541, 650 AVENUE K  
 CALIMESA, CALIFORNIA 92320  
 TEL: 909-795- 8882  
 FAX: 909-795-8818

# EXHIBIT "B" - PLAT



SCALE: 1"=200'

N. LINE OF S. 56  
ACRES OF E. 1/2  
OF NW 1/4

744.41'

N52°36'40"E

N89°34'30"E  
116.26'

NW 1/16 COR.  
OF SEC. 29

W. LINE OF E. 1/2 OF  
E. 1/2 OF NW 1/4

E. LINE OF W. 28 ACRES  
OF S. 56 ACRES OF E.  
1/2 OF NW 1/4

1759.23'

POR.  
PARCEL B  
22.34 AC. GROSS  
23.00 AC. NET

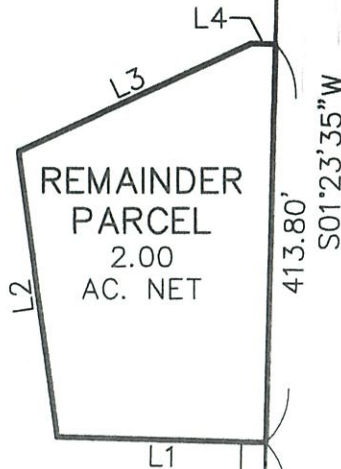
LINE TABLE		
LINE	LENGTH	DIRECTION
L1	214.48'	N88°36'25"W
L2	298.22'	N07°37'12"W
L3	264.61'	N64°36'06"E
L4	25.00'	S88°36'25"E

LINE OF W.  
28 ACRES

1311.10'

NW 1/4 SEC. 29  
T2S, R1W

N00°58'15"E



REMAINDER  
PARCEL  
2.00  
AC. NET

S01°23'35"W  
413.80'

INGRESS & EGRESS AND  
PUBLIC UTILITY EASEMENT  
OVER PARCEL B FOR  
REMAINDER PARCEL

L1

25'

308.49'

1374.35'

N89°34'30"E

42.42'

687.17'

CHERRY VALLEY BOULEVARD

W. 1/4 COR.  
OF SEC. 29

*Steven H. Ritchey*  
STEVEN H. RITCHEY  
P.L.S. 7288, EXP. 12/31/22

5/19/2022  
DATE

# LEC

LAND  
ENGINEERING  
CONSULTANTS, INC.

P.O. BOX 541, 650 AVENUE K  
CALIMESA, CALIFORNIA 92320  
TEL: 909-795- 8882  
FAX: 909-795-8818



**Staff Report**

Agenda Item No. **3.2**

**To:** Board of Directors  
**From:** Nancy Law, Finance Service Technician/Office Manager  
**Via:** Duane Burk, General Manager  
**Date:** June 8<sup>th</sup>, 2022  
**Subject:** Approval of FY 20/21 Draft Audit

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**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.

Halliday & Company has performed our annual audits for the District, Halliday & Company auditors performed the annual audit for FY 2020-2021 ending June 30<sup>th</sup>, 2021. From that review they sent our current "Draft" audit for FY 2020-2021 for your review.

The draft audit document will show an audited version of revenues, expenses, assets and beginning and ending balances for FY 2020-2021.

On Monday, June 6<sup>th</sup>, 2022 the draft audit was reviewed by the Finance Committee, Vice-Chair/Secretary Chris Diercks and Treasurer John Flores.

**Fiscal Impact:**

District approximated the Audit cost of \$30,000.00 for FY 20-21.

**Recommendations:**

Staff recommends that the Board review, comment and approve the draft audit for FY 2020-2021 ending June 30, 2021. Upon review and comments, the final audit will be placed on the July 2022 Board Agenda for approval.

Respectfully Submitted,

Nancy Law  
Finance Service Technician/Office Manager



# **BEAUMONT - CHERRY VALLEY**

## RECREATION AND PARK DISTRICT

*Creating Opportunities for a Healthy Community*

**FINANCIAL REPORT**  
**JUNE 30, 2021**

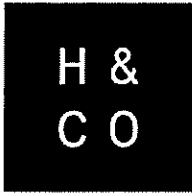
DRAFT

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

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	<u>Page</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1 - 2
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Position	3 - 4
Statement of Activities	5
Balance Sheet - Governmental Funds	6 - 7
Statements of Revenue, Expenditures, and Change in Fund Balance - Governmental Funds	8 - 9
Notes to Financial Statements	10 - 37
<b>REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED</b>	
Schedule of Pension Plan Contributions - Last 10 Years	38
Schedule of District's Proportionate Share of Net Pension Liability - Last 10 Years	39
Schedule of Changes in the District's Net OPEB Liability and Related Ratios - Last 10 Years	40
<b>OTHER SUPPLEMENTARY INFORMATION - UNAUDITED</b>	
Officers, Directors, and Senior Management and Insurance Coverage	41





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Beaumont-Cherry Valley Recreation and Park District

We have audited the accompanying financial statements of the governmental activities and each major fund of Beaumont-Cherry Valley Recreation and Park District (the District) as of and for the year ended June 30, 2021 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

**H A L L I D A Y  
& C O M P A N Y**

### **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 each major fund of the District as of June 30, 2021, 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.

### **Other Matters**

#### Require 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 38 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 schedule of officers, directors, and senior management and insurance coverage on page 41 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.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

STATEMENT OF NET POSITION

June 30, 2021

---

	<u>Governmental Activities</u>
<b>Assets and Deferred Outflows of Resources</b>	
<b>Assets</b>	
Cash and cash equivalents	\$ 1,843,805
Accounts receivable:	
Program service fees	4,894
Property taxes	98,212
Capital assets nondepreciable	8,833,969
Capital assets depreciable, net	3,582,731
Net OPEB asset	<u>100,542</u>
 Total assets	 <u>14,464,153</u>
<b>Deferred outflows of resources</b>	
Pension related	222,845
OPEB related	<u>12,725</u>
 Total deferred outflows of resources	 <u>235,570</u>
 <b>Total assets and deferred outflows of resources</b>	 <b><u>\$ 14,699,723</u></b>

See notes to financial statements.

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

**STATEMENT OF NET POSITION**

June 30, 2021

	<u>Governmental Activities</u>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>	
<b>Liabilities</b>	
Accounts payable to vendors	\$ 142,951
Accrued payroll	27,312
Accrued interest	11,800
Program service fee deposits	100,566
Long-term liabilities	
Due within one year	111,373
Due in more than one year	
Notes Payable	343,542
Net pension liability	<u>798,465</u>
 Total liabilities	 <u>1,536,009</u>
<b>Deferred inflows of resources</b>	
Pension related	5,695
OPEB related	179,053
Lease assignment	<u>285,061</u>
 Total deferred inflows of resources	 <u>469,809</u>
<b>Net position</b>	
Net investment in capital assets	12,389,102
Unrestricted	<u>304,803</u>
 Total net position	 <u>12,693,905</u>
 <b>Total liabilities, deferred inflows of resources, and net position</b>	 <b><u>\$ 14,699,723</u></b>

See notes to financial statements.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**STATEMENT OF ACTIVITIES**  
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue
					Governmental Activities
<b>Governmental Activities</b>					
Recreation	\$ 2,691,013	\$ 384,205	\$ -	\$ -	\$ (2,306,808)
Foundation	26,961	48,880	6,000	8,327,088	8,355,007
<b>Total</b>	<b>\$ 2,717,974</b>	<b>\$ 433,085</b>	<b>\$ 6,000</b>	<b>\$ 8,327,088</b>	<b>6,048,199</b>
<b>General revenues:</b>					
					2,507,622
Property taxes					256,650
Intergovernmental revenues					545
Interest income					12,670
Other					
Total general revenues					<u>2,777,487</u>
Change in net position					8,825,686
Net position, beginning of year					<u>3,868,219</u>
<b>Net position, end of year</b>					<b><u>\$ 12,693,905</u></b>

See notes to financial statements.

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

**BALANCE SHEET - GOVERNMENTAL FUND**

June 30, 2021

	<u>General</u> <u>Fund</u>	<u>Foundation</u> <u>Fund</u>	<u>Totals</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 1,744,085	\$ 99,720	\$ 1,843,805
Accounts receivable:			
Program service fees	4,894	-	4,894
Property taxes	65,266	-	65,266
Due from other funds	<u>-</u>	<u>191,170</u>	<u>191,170</u>
<b>Total assets</b>	<b><u>\$ 1,814,245</u></b>	<b><u>\$ 290,890</u></b>	<b><u>\$ 2,105,135</u></b>
<b>Liabilities</b>			
Accounts payable to vendors	142,951	-	142,951
Accrued payroll	27,312	-	27,312
Program service fee deposits	90,566	10,000	100,566
Due to other funds	<u>191,170</u>	<u>-</u>	<u>191,170</u>
<b>Total liabilities</b>	<b><u>451,999</u></b>	<b><u>10,000</u></b>	<b><u>461,999</u></b>
<b>Fund balances</b>			
Unassigned	<u>1,362,246</u>	<u>280,890</u>	<u>1,643,136</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 1,814,245</u></b>	<b><u>\$ 290,890</u></b>	<b><u>\$ 2,105,135</u></b>

See notes to financial statements.

# BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

## BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2021

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

Total fund balances - governmental fund	\$ 1,643,136
Accounts receivable in the statement of net position that do not provide current financial resources are not reported as receivables in the funds.	32,946
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources and, therefore, are not reported in the fund.	12,416,700
Net OPEB assets in the statement of net position that do not provide current financial resources are not reported as assets in the funds.	100,542
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund.	(1,265,180)
Deferred inflows related to the lease assignment are not reported in the fund.	(285,061)
Deferred inflows and outflows related to the pension are not reported in the fund.	217,150
Deferred inflows and outflows related to OPEB are not reported in the fund.	<u>(166,328)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 12,693,905</u></b>

See notes to financial statements.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**  
Year Ended June 30, 2021

	<u>General Fund</u>	<u>Foundation Fund</u>	<u>Totals</u>
<b>Revenues</b>			
Program service fees	\$ 384,205	\$ 48,880	\$ 433,085
Property taxes	2,517,157	-	2,517,157
Intergovernmental revenues	256,650	-	256,650
Interest income	545	-	545
Grant & donation income	-	8,088	8,088
	<u>3,158,557</u>	<u>56,968</u>	<u>3,215,525</u>
Total revenues			
<b>Expenditures</b>			
Salaries and benefits	1,054,530	-	1,054,530
Service and supplies	1,361,481	26,961	1,388,442
Capital outlay	538,561	-	538,561
	<u>2,954,572</u>	<u>26,961</u>	<u>2,981,533</u>
Total expenditures			
Revenues over expenditures	<u>203,985</u>	<u>30,007</u>	<u>233,992</u>
<b>Other Financing Sources (Uses)</b>			
Interfund transfer in	6,000	-	6,000
Interfund transfer out	-	(6,000)	(6,000)
Issuance of long-term debt	400,000	-	400,000
	<u>406,000</u>	<u>(6,000)</u>	<u>400,000</u>
Net change in fund balances	609,985	24,007	633,992
<b>Fund balance</b>			
Beginning of year	<u>752,261</u>	<u>256,883</u>	<u>1,009,144</u>
End of year	<u>\$ 1,362,246</u>	<u>\$ 280,890</u>	<u>\$ 1,643,136</u>

See notes to financial statements.



**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**  
Year Ended June 30, 2021

---

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

Net change in fund balance - governmental fund	\$ 633,992
Revenues recorded in the statement of activities that are not considered current financial resources in the current year governmental fund statements.	8,328,135
Changes in long-term liabilities and deferred outflows and inflows	(446,175)
Capital outlays are reported as expenditures in the governmental fund statements; however, in the statement of activities, capital outlay is not an expense, rather it is an increase in capital assets.	538,561
Depreciation expense allocates the costs of capital assets over their useful lives. It is not reported as an expenditure in the governmental statements.	<u>(228,827)</u>
<b>Change in net position of governmental activities</b>	<b><u>\$ 8,825,686</u></b>

See notes to financial statements.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

---

**NOTE 1 – REPORTING ENTITY**

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. The District receives a majority of its 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.

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 entities which comprise the governmental entity for financial reporting purposes, the criteria of oversight responsibility over such entities, special financial relationships, and scope of public service provided by the entities are used. Oversight responsibility is determined by the extent of financial interdependence, control over the selection of the governing authority and management, ability to significantly influence operations, and accountability for fiscal matters.

The District and the Beaumont-Cherry Valley Recreation and Park Improvement Corporation (the Corporation) have a financial and operational relationship which meets the reporting entity definition criteria of the Government Accounting Standards Board (GASB) Statement No. 14 (GASB 14), *The Financial Reporting Entity*, as amended by GASB Statement No. 39 (GASB 39), *Determining Whether Certain Organizations are Component Units*, for inclusion of the Corporation as a component unit of the District. Accordingly, the financial activities of the Corporation are included in the financial statements of the District.

The following are those aspects of the relationship between the District and the Corporation which satisfy the GASB 39 criteria:

- A. The Corporation and the District share substantially the same board of directors and management.
- B. The District is able to impose its will upon the Corporation.

The Corporation is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State on April 22, 1992. The Corporation was formed primarily to strengthen the resources of the District, improve the general public's knowledge concerning programs sponsored by the District, and distribute funds or property received by the Corporation to the District for the use and benefit of the District.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

---

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). GASB is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

Basic Financial Statements - Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting on the District's funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The District's recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities.

In the government-wide statement of net position, the governmental activities are reported on a full accrual economic resource basis, which recognizes all long-term assets, deferred outflows of resources and receivables as well as long-term debt, deferred inflows of resources and obligations. The District's net position is reported in two parts: net investment in capital assets and unrestricted net position.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions (recreation and foundation). The functions are also supported by general government revenues (property taxes, intergovernmental revenue, interest income, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating grants and contributions, which 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.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenue, interest income, etc.).

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

---

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

Basic Financial Statements – Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds in the governmental activities category. GASB No. 34 set forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or all governmental and enterprise funds combined) for the determination of major funds. The District only has two funds which are both considered major funds.

*Governmental Funds:*

The focus of the governmental fund's measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District reports two major governmental funds:

The general fund is the District's operating fund used to account for and report all financial resources for the recreation activity. The activity reported in this fund is reported as governmental activity in the government-wide financial statements.

The foundation fund is a special revenue fund used to account for the proceeds of specific revenues sources that are restricted to expenditures for specific purposes. The foundation fund's primary source of revenue is provided by fundraising events and donations. The foundation funds resources are intended to be used for park improvement projects.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

Measurement Focus and Basis of Accounting (Continued)

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets, deferred outflows of resources, liabilities, and deferred inflows of resources are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost of recovery), financial position, and cash flows. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activities are reported.

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability, deferred inflow of resources is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. 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.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The District recognizes property taxes when they become both measurable and available. A sixty-day available period is used for revenue recognition for all other governmental funds revenues. Expenditures are recorded when the related fund liability is incurred, as under accrual accounting, except expenditures related to debt service, compensated absences, claims and judgments, pensions, and other postemployment benefits, which are recognized when due. General capital asset acquisitions are reported as capital outlay expenditures in governmental funds.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are program service fees, property taxes, intergovernmental revenues, interest income, and grant income. All other revenue items are considered to be measurable and available only when cash is received by the government.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

Cash and Cash Equivalents

For purposes of the statement of net position, the District considers cash and all highly liquid investments purchased with a maturity of three months or less to be cash equivalents. The District is a voluntary participant in the Riverside County Treasurer's Pooled Investment Fund (RCTPIF). Due to the high liquidity of this investment, the funds are classified as cash equivalents. The RCTPIF pools these funds with those of other entities and invests the cash as prescribed by the California Government Code. The fair value of the District's position in the pool 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. For credit risk purposes, the fund is rated AAf/S1.

Accounts Receivable

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

Interfund Receivables, Payables, and Activity

Interfund activity is reported as loans, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Prepays

Prepays are valued at cost, which approximates market. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

Capital Assets

Capital assets acquired and/or constructed with an original cost of \$5,000 or more and an estimated useful life greater than one year, are recorded at historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance that do not add to the value of the capital assets or materially extend the lives of capital assets are not capitalized. Upon retirement or other disposition of capital assets, the costs and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

Capital Assets (Continued)

The cost of capital assets being constructed by the District are accumulated in capital assets non-depreciable 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.

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
Buildings and land improvements	15 – 20
Maintenance equipment and vehicles	5 – 15

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, 2021, no impairment was recognized as management expects to fully utilize the District's capital assets.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an increase/decrease of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense/expenditure)/inflow of resources (revenue) until that time.

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.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

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) 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.

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.

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.



**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

Property Taxes (Continued)

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

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.

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.

Fund Balance

In fund financial statements, the government fund balance may be categorized as nonspendable, restricted, committed, assigned, and unassigned. As of June 30, 2021, the District's governmental fund balance was comprised entirely of unassigned amounts.

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).

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

Fund Balance (Continued)

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.

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.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 2 – 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. As deferred by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the requirements of this Statement are effective for fiscal years beginning after June 15, 2021.

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation plans*, which requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC section 457 to determine whether those arrangements should be reported as fiduciary activities. The requirements for this statement are effective for reporting periods beginning after June 15, 2021.

Recently Adopted Accounting Pronouncements

On July 1, 2020, the District early adopted, as allowed, GASB 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 the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this statement are to be applied prospectively from the date of adoption. The District does not anticipate that this statement will have a significant impact on any given period; however, the cumulative impact over multiple years is anticipated to be significant.

The District has determined that there have been no other recently adopted or issued accounting pronouncements that had, or potentially will have, a material impact on its financial statements.

Reclassifications

Certain prior year amounts have been reclassified to conform with current year presentation. These reclassifications had no impact on prior periods' results.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 3 – CASH AND CASH EQUIVALENTS**

For purposes of the following discussion, cash and cash equivalents have been classified as follows as of June 30, 2021:

Petty cash	\$	500
Deposits in financial institutions		541,809
Riverside County Treasurer’s Pooled Investment Fund		1,301,496
		<hr/>
	\$	1,843,805
		<hr/>

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 rated AAAF/S1. 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.

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, 2021, \$291,809 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.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 – CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets nondepreciable:				
Land	\$ 427,950	\$ 8,325,000	\$ -	\$ 8,752,950
Construction in progress	24,728	573,491	(517,200)	81,019
Total capital assets nondepreciable	<u>452,678</u>	<u>8,898,491</u>	<u>(517,200)</u>	<u>8,833,969</u>
Capital assets depreciable:				
Buildings and infrastructure	1,830,328	474,400	-	2,304,728
Building and land improvements	2,284,991	-	-	2,284,991
Maintenance equipment and vehicles	451,017	-	(18,788)	432,229
Total capital assets depreciable	<u>4,566,336</u>	<u>474,400</u>	<u>(18,788)</u>	<u>5,021,948</u>
Less accumulated depreciation:				
Buildings and infrastructure	(729,769)	(68,003)	-	(797,772)
Building and land improvements	(344,877)	(118,467)	-	(463,344)
Maintenance equipment and vehicles	(153,763)	(42,358)	18,020	(178,101)
Total accumulated depreciation	<u>(1,228,409)</u>	<u>(228,828)</u>	<u>18,020</u>	<u>(1,439,217)</u>
Total capital assets depreciable, net	<u>3,337,927</u>	<u>245,572</u>	<u>(768)</u>	<u>3,582,731</u>
<b>Total capital assets, net</b>	<b><u>\$ 3,790,605</u></b>	<b><u>\$ 9,144,063</u></b>	<b><u>\$ (517,968)</u></b>	<b><u>\$ 12,416,700</u></b>

All depreciation expense was charged to recreation activities as the foundation fund does not have any depreciable capital assets.

In December 2020, the District received a donation of approximately 123 acres of land from a private party. The donated land is located in Cherry Valley of Riverside County and at the time of donation held an appraised value of \$8,325,000.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 5 – LONG-TERM LIABILITIES**

Long-term liabilities activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Compensated absences	\$ 27,868	\$ 63,590	\$ (64,141)	\$ 27,317
Notes payable	36,237	400,000	(8,639)	427,598
Net pension liability	739,662	58,803	-	798,465
<b>Total long-term liabilities</b>	<b>\$ 803,767</b>	<b>\$ 522,393</b>	<b>\$ (72,780)</b>	<b>\$ 1,253,380</b>

The balance of the compensated absences is considered due within one year. Additionally, the following is a schedule of the future minimum payments under the notes payable as of June 30, 2021:

Year Ending June 30,	
2022	\$ 83,313
2023	85,537
2024	87,827
2025	86,203
2026	84,718
<b>Total</b>	<b>\$ 427,598</b>

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 6 – PENSION PLAN**

General Information About the Pension Plan

*Plan Description*

All qualified District employees are required to participate in the District's Miscellaneous Plan (the Plan), a cost-sharing multiple-employer defined benefit pension plan administered by 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*

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are based on year of credited service, with one year of credited service being equal to one year of full-time employment. All members are eligible for standard non-industrial disability benefits after five years of service. The District has chosen the Optional Settlement 2W Death Benefit.

*Contribution Description*

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 any unfunded accrued 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 \$125,301 for the year ended June 30, 2021.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – PENSION PLAN (Continued)**

General Information About the Pension Plan (Continued)

*Contribution Description (Continued)*

Active plan members who were hired before January 1, 2013 are referred to as “Classic” employees. Beginning January 1, 2013, the District established two classes of employees, as dictated by the newly enacted Public Employees Pension Reform Act (PEPRA).

The plan’s provisions and benefits in effect at June 30, 2021 are summarized as follows:

	Miscellaneous	
	Hire date prior to January 2013	Hire date in or after January 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 - 55 & up	52 -67 & up
Monthly benefits as a percent of eligible compensation	2.0% - 2.7%	1.0% - 2.5%
Cost of living adjustment	2.0%	2.0%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	14.194% + \$4,695/month	7.732% + \$175/month

\* For employees that were hired on or after January 1, 2013, were already members 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 10.484% + \$157/month. 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**

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**NOTE 6 – PENSION PLAN (Continued)**

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, 2020 (the measurement date), the total pension liability was determined by rolling forward the total pension liability determined in the June 30, 2019 actuarial accounting valuation. The June 30, 2020 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	2.50%
Salary increases	Varies by entry age and service
Mortality rate table*	Derived using CalPERS' membership data for all funds
Post-retirement benefit increase	Contract COLA up to 2.50% percent until purchasing power protection allowance floor on purchasing power applies.

\* The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 CalPERS experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

*Long-term Expected Rate of Return*

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

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – PENSION PLAN (Continued)**

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

*Long-term Expected Rate of Return (Continued)*

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. Using historical returns of all of 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 for each fund. The expected rate of return was set by calculating the rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

Asset Class*	Asset Allocation	Real Return	
		Years 1-10**	Years 11+***
Global equity	50%	4.80%	5.98%
Fixed income	28%	1.00%	2.62%
Inflation assets	-	.77%	1.81%
Private equity	8%	6.30%	7.23%
Real assets	13%	3.75%	4.93%
Liquidity	1%	-	(0.92)%
<b>Total</b>	<b>100%</b>		

\* In CalPERS's CAFR, fixed income is included in global debt securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

\*\* An expected inflation of 2.00% used for this period.

\*\*\* An expected inflation of 2.92% used for this period.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 6 – PENSION PLAN (Continued)**

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

*Discount Rate*

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

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

The following presents the net pension liability of the Plan as of June 30, 2020 measurement date, calculated using the discount rate in effect at year-end. The table shows what 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:

	6.15%	7.15%	8.15%
Net pension liability	\$ 1,211,896	\$ 798,465	\$ 456,860

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 6 – PENSION PLAN (Continued)**

Changes in the Net Pension Liability (Continued)

*Pension Plan Fiduciary Net Position*

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

*Amortization of Deferred Outflows and Deferred Inflows of Resources*

Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	3.8 year straight-line amortization

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, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2020 measurement date was 0.019%. This represents an increase in the percentage of 0.00046 since the prior measurement date.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – PENSION PLAN (Continued)**

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

For the year ended June 30, 2021, the District recognized pension expense of \$167,589. At June 30, 2021, the District deferred outflows and inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>Governmental activities:</b>		
Pension contributions subsequent to measurement date	\$ 125,301	\$ -
Difference between expected and actual experience	41,147	-
Changes of assumptions	-	5,695
Difference in actual versus projected contributions	13,690	-
Net difference between projected and actual investment earnings	23,720	-
Difference between employer's contributions and proportionate share of contributions	18,987	-
Total	\$ 222,845	\$ 5,695

The amounts above are net of outflows and inflows recognized in the pension expense for the year ended June 30, 2021. The \$125,301 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, 2022.

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:

Year Ending June 30,	
2022	\$ 24,334
2023	33,368
2024	22,772
2025	11,375
Total	\$ 91,849

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

General Information About the OPEB Plan

*Plan Description*

The District has established a Retiree Healthcare 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, 2020 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	14
	<hr/>
Total	15
	<hr/>

*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 year ended June 30, 2021, the District’s contributed \$5,021 to the OPEB Plan, of which \$5,021 was used for current retiree healthcare premiums and \$0 was used to prefund benefits.

Net OPEB Liability

The District’s net OPEB liability (asset) was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as June 30, 2020.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

Net OPEB Liability (Continued)

*Actuarial Assumptions*

The total OPEB liability in the June 30, 2020 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	7.00% net of expenses
Healthcare cost trend rates	4.00% 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:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Equity	59%	7.795%
Fixed income	25%	4.500%
Real Estate Investment Trusts	8%	7.500%
Treasury Inflation-Protected Securities	5%	3.250%
Commodities	3%	7.795%
Total	100%	

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

Net OPEB Liability (Continued)

Rolling periods of time for all asset classes in combination were 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 38-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.

*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 38 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

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance, beginning of year	\$ 285,642	\$ 394,074	\$ (108,432)
Changes during the year:			
Service costs	6,314	-	6,314
Interest	20,050	-	20,050
Investment income	-	13,924	(13,924)
Employer contributions	-	16,845	(16,845)
Administrative expense	-	(193)	193
Benefit payments	(16,845)	(16,845)	-
Experience (gains)/losses	12,102	-	12,102
Net Change	21,621	13,731	7,890
Balance, end of year	\$ 307,263	\$ 407,805	\$ (100,542)



**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

Changes in the Net OPEB Liability (Continued)

*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 was calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

	6.00%	7.00%	8.00%
Net OPEB liability/(asset)	\$ (49,431)	\$ (100,542)	\$ (141,274)

*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:

	3.00%	4.00%	5.00%
Net OPEB liability/(asset)	\$ (145,519)	\$ (100,542)	\$ (44,206)

*OPEB Plan Fiduciary Net Position*

Detailed information about the OPEB plan’s fiduciary net position is available in CalPERS’ 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, 2021, the District recognized OPEB Plan expense of \$1,408. At June 30, 2021, the District had a deferred outflow of resources and deferred inflows of resources related to OPEB as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>Governmental activities:</b>		
Difference between expected and actual experience	\$ -	\$ 179,053
Net difference between projected and actual investment earnings	12,725	-
Total	\$ 12,725	\$ 179,053

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB  
(Continued)

The amounts above are net of outflows and inflows recognized in OPEB expense for the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in future pension expense as follows:

Year Ending June 30,	
2022	\$ (6,341)
2023	(6,340)
2024	(6,142)
2025	(6,876)
2026	(9,606)
Thereafter	<u>(131,023)</u>
Total	<u>\$ (166,328)</u>

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 8 – LEASE ASSIGNMENT**

The District assigned its rights under a lease agreement to a third-party for a lease under which a small portion of the District’s land is utilized by a lessor for a communications antenna facility. The District received a lumpsum in exchange for the lease assignment and the third-party will collect future rent payments made by the lessor in accordance with the original lease. The lease assignment agreement commenced in December of 2019 and has a twenty-five-year term. The lumpsum has been recorded as a deferred inflow of resources and will be recognized as revenue on a straight-line basis over the term of the lease assignment agreement. Future revenue recognition under this agreement will be as follows:

Year Ending June 30,		
2022	\$	12,669
2023		12,669
2024		12,669
2025		12,669
2026		12,669
Thereafter		<u>221,716</u>
Total	\$	<u>285,061</u>

**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 1075 Creekside Ridge Drive, Suite 240, Roseville, California 956278.

CAPRI provides insurance coverages, risk management, safety and loss prevention services to its many member districts through a risk-sharing pool. CAPRI is governed by a 7 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.

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 – JOINT VENTURES (Continued)**

CAPRI’s audited financial statements for the year ending June 30, 2021 were not yet issued as of the issuance date of these financial statements. Condensed non-audited financial information for CAPRI for the year ended June 30, 2021 is as follows:

Total assets	\$ 28,392,058
Total deferred outflows of resources	<u>171,125</u>
 Total assets and deferred outflows of resources	 <u>\$ 28,563,183</u>
 Total liabilities	 \$ 20,842,715
Total deferred inflows of resources	5,350
Total net position	<u>7,715,118</u>
 Total liabilities, deferred inflows, and net position	 <u>\$ 28,563,183</u>
 Total operating revenues	 \$ 12,413,958
Total operating expenses	(10,733,943)
Total nonoperating income (loss)	<u>(53,825)</u>
 Total change in net position	 <u>\$ 1,626,190</u>

**NOTE 10 – INTERFUND ACTIVITY AND BALANCES**

The interfund due to and due from balances of \$191,170 are the result of a loan from the special revenue fund to general fund for the general fund to acquire capital assets. Interfund transfers for the year ended June 30, 2021, are as follows:

<b>Fund Financial Statements – Transfers:</b>	In	Out
General fund – transfer from special revenue fund for acquiring capital assets	\$ 6,000	\$ -
Special revenue fund – transfer to general fund for acquiring capital assets	<u>-</u>	<u>6,000</u>
	<u>\$ 6,000</u>	<u>\$ 6,000</u>

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 11 – SUBSEQUENT EVENTS**

In preparation of these financial statements, the District considered subsequent events through **Month XX, 2022**, which is the date these financial statements were issued.

DRAFT

**REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED**

**DRAFT**

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED**

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

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2021	\$ 125,301	\$ (125,301)	\$ -	\$ 643,928	19.46%
2020	112,782	(112,782)	-	651,836	17.30%
2019	106,605	(106,605)	-	646,139	16.50%
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**

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

Fiscal Year	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2021	0.01893%	\$ 798,465	\$ 643,928	124.00%	73.41%
2020	0.01847%	739,662	651,836	113.47%	73.93%
2019	0.01813%	683,427	646,139	105.77%	76.23%
2018	0.01788%	704,934	532,139	132.47%	75.88%
2017	0.01764%	612,637	585,148	104.70%	76.29%
2016	0.01670%	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. Amounts reported in fiscal year 2019 reflect a change in the inflation rate from 2.75% to 2.50%.



**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED**

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

	OPEB Liability/(Asset) – June 30			
	2021	2020	2019	2018
Balance, beginning of year	\$ (108,432)	\$ 128,239	\$ 160,735	\$ 174,642
Changes during the year:				
Service costs	6,314	7,484	7,284	7,089
Interest	20,050	32,309	30,021	27,858
Employer contributions	(16,845)	(43,567)	(48,677)	(25,557)
Actual investment income	-	-	(21,365)	(23,494)
Expected investment income	(27,578)	(25,694)	-	-
Administrative expense	193	72	241	197
Experience (gains)/losses	12,102	(210,952)	-	-
Investment (gains)/losses	13,654	3,677	-	-
Balance, end of year	<u>\$ (100,542)</u>	<u>\$ (108,432)</u>	<u>\$ 128,239</u>	<u>\$ 160,735</u>
Covered employee payroll	\$ 643,928	\$ 651,836	\$ 646,139	\$ 532,139
OPEB liability/(asset) as a % of covered payroll	(15.61)%	(16.63)%	19.85%	30.21%

\* Fiscal year 2018 was the first year of implementation, therefore, not all 10 years of information is available.

**Notes to the OPEB Schedule**

Benefit Changes

None

Changes in Assumptions

None

**OTHER SUPPLEMENTARY INFORMATION – UNAUDITED**

**DRAFT**

**BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT**  
**OTHER SUPPLEMENTARY INFORMATION – UNAUDITED**

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Officers, Directors, and Senior Management

As of June 30, 2021, the officers, directors, and senior management of the District were as follows:

	<u>Term Expires</u>
Dan Hughes, Chairman	November 2024
John Flores, Treasurer	November 2024
Chris Diercks, Vice Chairman/Secretary	November 2022
Armando De La Cruz, Director	November 2022
Denise Ward, Director	November 2024
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 District 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. **3.3**

**To:** Board of Directors:

**From:** Nancy Law, Financial Services Technician/Office Manager

**Via:** Duane Burk, General Manager

**Date:** June 11<sup>th</sup>, 2022

**Subject:** Approval of FY 22/23 & 23/24 Budget

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### **Background and Analysis:**

Each year starting in March staff along with the finance committee meets to review current year spending and budget projections for the upcoming years. All departments were asked to provide input to determine their requests for the upcoming fiscal years.

### **Fiscal Impact:**

There will be no fiscal impact for the District.

### **Recommendations:**

Staff and Finance Committee (Vice Chair/Secretary, Chris Diercks and Treasurer, John Flores) recommend that the Board review, comment and adopt the Budget for FY 22/23 and 23/24.

Respectfully Submitted,

Nancy Law  
Financial Services Technician/Office Manager

**Beaumont-Cherry Valley Recreation and Park District**  
**Budget Request FY 22/23 & 23/24**

		Mid-Year Budget FY 21/22 Approved	Budget FY 21/22 Actual 4/30/22	FY 22/23	FY 23/24
1	<b>Income</b>				
2	<b>Bogart Park</b>				
3	40201 - Camping	\$ 20,000.00	\$ 44,188.00	\$ 30,000.00	\$ 30,000.00
4	40202 - Gate Entrance	\$ 30,000.00	\$ 48,963.50	\$ 35,000.00	\$ 35,000.00
5	40203 - Horse/Dog Entrance	\$ 200.00	\$ 97.00	\$ 100.00	\$ 100.00
6	40204 - Wood Sales	\$ 100.00	\$ 200.00	\$ 100.00	\$ 100.00
7	40205 - Annual Passes	\$ 12,000.00	\$ 14,820.00	\$ 12,000.00	\$ 12,000.00
8	40207 - Volunteer Electrical Usage	\$ 600.00	\$ 200.00	\$ -	\$ -
9	40208 - RV Dump	\$ 100.00	\$ 825.00	\$ 500.00	\$ 500.00
10	40209 - Fishing Passes	\$ 5,000.00	\$ 25,839.00	\$ 15,000.00	\$ 15,000.00
11	<b>Total Bogart Park</b>	<b>\$ 68,000.00</b>	<b>\$ 135,132.50</b>	<b>\$ 92,700.00</b>	<b>\$ 92,700.00</b>
12	<b>Facility Use</b>				
13	40101 - Registrations (BYB)	\$ 10,000.00	\$ 2,410.00	\$ 5,000.00	\$ 5,000.00
14	40103 - Caretaker Rent	\$ 2,400.00	\$ 2,000.00	\$ 2,400.00	\$ 2,400.00
15	40104 - Dog House	\$ -	\$ -	\$ -	\$ -
16	40105 - Dog Park	\$ -	\$ -	\$ -	\$ -
17	40106 - Equestrian Arena	\$ 1,500.00	\$ 577.52	\$ 1,000.00	\$ 1,000.00
18	40107 - Fields	\$ 5,000.00	\$ 7,275.00	\$ 5,000.00	\$ 5,000.00
19	40109 - Grange	\$ 3,000.00	\$ 30,112.00	\$ 15,000.00	\$ 15,000.00
20	40111 - NCCC/Franco Gardens	\$ 3,000.00	\$ 9,982.50	\$ 5,000.00	\$ 5,000.00
21	40112 - Park	\$ 800.00	\$ 1,175.00	\$ 800.00	\$ 800.00
22	40113 - RV Space	\$ 40,000.00	\$ 179,095.22	\$ 100,000.00	\$ 100,000.00
23	40114 - Snack Bar	\$ 5,000.00	\$ 14,817.74	\$ 10,000.00	\$ 10,000.00
24	40115 - Thunder Alley	\$ 3,900.00	\$ 3,300.00	\$ 3,900.00	\$ 3,900.00
25	40116 - Woman's Club	\$ -	\$ -	\$ -	\$ -
26	40117 - RV Space #24B	\$ 1,000.00	\$ 1,865.00	\$ 1,000.00	\$ 1,000.00
27	40118 - Franco Gardens	\$ 5,000.00	\$ 2,937.50	\$ 5,000.00	\$ 5,000.00
28	40119 - NCCC	\$ 5,000.00	\$ 9,545.00	\$ 5,000.00	\$ 5,000.00
29	40120 - Horseshoe Pits	\$ 100.00	\$ 470.20	\$ 200.00	\$ 200.00
30	40122 - Maintenance Shop "C"	\$ -	\$ 1,655.00	\$ 4,500.00	\$ 4,500.00
31	<b>Total Facility Use</b>	<b>\$ 85,700.00</b>	<b>\$ 267,217.68</b>	<b>\$ 163,800.00</b>	<b>\$ 163,800.00</b>
32	<b>Special Events</b>				
33	40503 - Spring Fling	\$ 4,000.00	\$ 4,027.75	\$ 4,000.00	\$ 4,000.00
34	40504 - Fishing Derby	\$ 3,000.00	\$ 4,710.00	\$ 4,000.00	\$ 4,000.00
35	40505 - Movies Under the Stars	\$ 1,000.00	\$ 1,058.46	\$ 1,000.00	\$ 1,000.00
36	40507 - Oktoberfest	\$ 10,000.00	\$ 24,762.00	\$ 15,000.00	\$ 15,000.00
37	40509 - Tournaments	\$ 20,000.00	\$ 11,161.80	\$ -	\$ -
38	40510 - Winterfest	\$ 4,000.00	\$ 7,065.00	\$ 5,000.00	\$ 5,000.00
39	40512 - Pumpkin Carve	\$ 1,000.00	\$ 1,308.00	\$ 1,000.00	\$ 1,000.00
40	40513 - Cinco De Mayo	\$ 2,000.00	\$ 114.00	\$ 2,000.00	\$ 2,000.00
41	40515 - 1K/5K Fun Run	\$ 1,500.00	\$ 3,440.00	\$ 3,000.00	\$ 3,000.00
42	40516 - Beers Brats & Bogart Bash	\$ -	\$ 6,048.00	\$ 5,000.00	\$ 5,000.00
43	<b>Total Special Events</b>	<b>\$ 46,500.00</b>	<b>\$ 63,695.01</b>	<b>\$ 40,000.00</b>	<b>\$ 40,000.00</b>
44	<b>State of California Revenue</b>				
45	40001 - Prop Tax Current Secured	\$ 1,472,900.00	\$ 1,266,917.97	\$ 1,517,087.00	\$ 1,517,087.00
46	40002 - Prop Tax Current Supplemental	\$ 24,500.00	\$ 7,610.23	\$ 25,235.00	\$ 25,235.00
47	40003 - Prop Tax Current Unsecured	\$ 87,550.00	\$ 107,317.33	\$ 90,176.50	\$ 90,176.50
48	40004 - Prop Tax Prior Supplemental	\$ 13,500.00	\$ 32,430.99	\$ 13,905.00	\$ 13,905.00
49	40005 - Prop Tax Prior Unsecured	\$ 3,500.00	\$ (2,731.43)	\$ 3,500.00	\$ 3,500.00
50	40006 - CA Homeowners Tax Relief	\$ 10,300.00	\$ 9,607.02	\$ 10,815.00	\$ 10,815.00
51	40007 - (RDA) Contractual Revenue	\$ 91,500.00	\$ 94,935.11	\$ 96,075.00	\$ 96,075.00
52	40010 - RDV Prty Tax, LMIH Redul Asts	\$ -	\$ 58,857.62	\$ -	\$ -
53	40401 - Interest - Invested Funds	\$ 2,600.00	\$ 727.29	\$ 2,730.00	\$ 2,730.00
54	<b>Total State of California Revenue</b>	<b>\$ 1,706,350.00</b>	<b>\$ 1,575,672.13</b>	<b>\$ 1,759,523.50</b>	<b>\$ 1,759,523.50</b>
55	40600 - Adult Softball	\$ 10,000.00	\$ 58,258.79	\$ 30,000.00	\$ 30,000.00
56	40602 - Contract Instructor	\$ 500.00	\$ 5,059.50	\$ 4,000.00	\$ 4,000.00

**Beaumont-Cherry Valley Recreation and Park District**  
**Budget Request FY 22/23 & 23/24**

57	<b>DT Ranch</b>				
58	40701 - House Rental	\$ 10,000.00	\$ 9,000.00	\$ 12,000.00	\$ -
59	<b>Total DT Ranch</b>	<b>\$ 10,000.00</b>	<b>\$ 9,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ -</b>
60	<b>Total Income</b>	<b>\$ 1,927,050.00</b>	<b>\$ 2,114,035.61</b>	<b>\$ 2,102,023.50</b>	<b>\$ 2,090,023.50</b>
61	<b>Expense</b>				
62	<b>Bank Fees</b>				
63	50255 - Bank Service Charges	\$ 500.00	\$ 403.00	\$ 600.00	\$ 600.00
64	50256 - Bank Checks	\$ 1,000.00	\$ 1,091.22	\$ 1,500.00	\$ 1,500.00
65	50257 - Safe Deposit Box	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
66	<b>Total Bank Fees</b>	<b>\$ 1,650.00</b>	<b>\$ 1,644.22</b>	<b>\$ 2,250.00</b>	<b>\$ 2,250.00</b>
67	<b>Board of Directors</b>				
68	50225 - Director Fees	\$ 36,000.00	\$ 16,300.00	\$ 36,000.00	\$ 36,000.00
69	50226 - Training - Strategic Planning	\$ 10,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
70	50227 - Travel and Conference	\$ 10,000.00	\$ 1,277.64	\$ 20,000.00	\$ 20,000.00
71	50228 - Election Expense	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00
72	<b>Total Board of Directors</b>	<b>\$ 56,000.00</b>	<b>\$ 17,577.64</b>	<b>\$ 151,000.00</b>	<b>\$ 151,000.00</b>
73	<b>Bogart Park</b>				
74	<b>Professional Services</b>				
75	50147 - Weather TRAK	\$ 240.00	\$ 881.86	\$ -	\$ -
76	50185 - CEQA	\$ 3,000.00	\$ 2,787.50	\$ 3,000.00	\$ 3,000.00
77	<b>Total Professional Services</b>	<b>\$ 3,240.00</b>	<b>\$ 3,669.36</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>
78	<b>Utilities</b>				
79	50160 - Electricity	\$ 12,200.00	\$ 11,240.65	\$ 16,500.00	\$ 16,500.00
80	50161 - Trash	\$ 6,400.00	\$ 6,039.32	\$ 8,500.00	\$ 8,500.00
81	50162 - Telephone & Internet	\$ 2,400.00	\$ 2,859.24	\$ 3,000.00	\$ 3,000.00
82	50163 - Water	\$ 20,000.00	\$ 21,934.82	\$ 30,000.00	\$ 30,000.00
83	<b>Total Utilities</b>	<b>\$ 41,000.00</b>	<b>\$ 42,074.03</b>	<b>\$ 58,000.00</b>	<b>\$ 58,000.00</b>
84	<b>Repairs &amp; Maintenance</b>				
85	50140 - Restrooms	\$ 250.00	\$ 15.98	\$ 250.00	\$ 250.00
86	50141 - Seed	\$ 2,800.00	\$ 2,786.21	\$ 3,500.00	\$ 3,500.00
87	50142 - Tank	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
88	50143 - Trees	\$ 10,000.00	\$ 12,300.00	\$ 15,000.00	\$ 15,000.00
89	50144 - Grounds	\$ 20,000.00	\$ 44,770.54	\$ 20,000.00	\$ 20,000.00
90	50156 - Fertilizer	\$ 3,200.00	\$ 1,294.99	\$ 3,500.00	\$ 3,500.00
91	50157 - Irrigation	\$ 3,000.00	\$ 437.39	\$ 5,000.00	\$ 5,000.00
92	50158 - Kiosk Gate	\$ 2,500.00	\$ 2,705.00	\$ 3,000.00	\$ 3,000.00
93	50159 - Lighting & Electrical	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
94	50164 - Playground	\$ 2,500.00	\$ 704.63	\$ 2,500.00	\$ 2,500.00
95	50165 - Pond	\$ 9,000.00	\$ 3,824.16	\$ 9,000.00	\$ 9,000.00
96	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 54,750.00</b>	<b>\$ 68,838.90</b>	<b>\$ 63,250.00</b>	<b>\$ 63,250.00</b>
97	50148 - Stocking Pond	\$ 13,000.00	\$ 12,400.00	\$ 15,000.00	\$ 15,000.00
98	50149 - Signage	\$ 2,000.00	\$ 176.99	\$ 1,000.00	\$ 1,000.00
99	50150 - Computer/IT	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
100	50151 - Grounds Equipment	\$ 1,000.00	\$ 895.97	\$ 1,000.00	\$ 1,000.00
101	50152 - Keys/Locks	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
102	50153 - Office Supplies	\$ 1,500.00	\$ 335.99	\$ 1,000.00	\$ 1,000.00
103	50166 - Well	\$ 4,000.00	\$ 1,433.57	\$ 4,000.00	\$ 4,000.00
104	50167 - Janitorial Supplies	\$ 1,000.00	\$ 182.94	\$ 1,000.00	\$ 1,000.00
105	50168 - Uniforms	\$ 100.00	\$ 442.34	\$ 700.00	\$ 700.00
106	50169 - Pest Control	\$ 3,000.00	\$ 2,161.88	\$ 3,000.00	\$ 3,000.00
107	<b>Total Bogart Park</b>	<b>\$ 127,590.00</b>	<b>\$ 132,611.97</b>	<b>\$ 153,950.00</b>	<b>\$ 153,950.00</b>
108	<b>Contract Services</b>				
109	50170 - Acorn Technology	\$ 25,000.00	\$ 19,675.00	\$ 25,000.00	\$ 25,000.00
110	50171 - Bay Alarms, Inc.	\$ 5,000.00	\$ 2,240.00	\$ 2,700.00	\$ 2,700.00
111	50172 - Jani King	\$ 25,000.00	\$ 24,675.98	\$ 30,800.00	\$ 30,800.00
112	50173 - Memories by Darci Walls	\$ 3,500.00	\$ 1,131.38	\$ 3,500.00	\$ 3,500.00
113	50175 - Slugg Bugg	\$ 2,100.00	\$ 3,250.00	\$ 3,300.00	\$ 3,300.00
114	50177 - Turf Star	\$ 10,000.00	\$ 7,645.16	\$ 10,000.00	\$ 10,000.00
115	50178 - Clarks Pest Control	\$ 6,000.00	\$ 3,807.00	\$ 5,000.00	\$ 5,000.00
116	50180 - Paychecks Flex	\$ 1,700.00	\$ 1,489.90	\$ 1,700.00	\$ 1,700.00
117	50181 - Streamline	\$ 10,000.00	\$ 4,200.00	\$ 5,040.00	\$ 5,040.00

**Beaumont-Cherry Valley Recreation and Park District**  
**Budget Request FY 22/23 & 23/24**

118	50182 - Star Pro Security	\$ 56,200.00	\$ 44,064.00	\$ 56,200.00	\$ 56,200.00
119	<b>Total Contract Services</b>	<b>\$ 144,500.00</b>	<b>\$ 112,178.42</b>	<b>\$ 143,240.00</b>	<b>\$ 143,240.00</b>
120	<b>Dues/Subscriptions/Memberships</b>				
121	50205 - CARPD	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
122	50206 - CSDA	\$ 5,752.00	\$ 5,752.00	\$ 5,752.00	\$ 5,752.00
123	50208 - Amazon Prime	\$ 130.00	\$ 128.22	\$ 130.00	\$ 130.00
124	50211 - CalPELRA	\$ 740.00	\$ -	\$ 740.00	\$ -
125	50212 - Chamber Memberships	\$ 550.00	\$ -	\$ 550.00	\$ 550.00
126	50213 - CPRS	\$ 695.00	\$ 840.00	\$ 850.00	\$ 850.00
127	50214 - NRPA	\$ 350.00	\$ 365.00	\$ 400.00	\$ 400.00
128	50215 - GFOA	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00
129	50217 - Record Gazette	\$ 40.00	\$ 54.95	\$ 60.00	\$ 60.00
130	50218 - STMA	\$ 200.00	\$ 370.00	\$ 400.00	\$ 400.00
131	50219 - CSMFO	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
132	50221 - PAPA	\$ -	\$ -	\$ 100.00	\$ 100.00
133	<b>Total Dues/Subscriptions/Memberships</b>	<b>\$ 11,167.00</b>	<b>\$ 10,220.17</b>	<b>\$ 11,692.00</b>	<b>\$ 10,952.00</b>
134	<b>Equipment Purchases - Buildings</b>				
135	50245 - Grange	\$ 400.00	\$ 288.78	\$ 6,500.00	\$ 800.00
136	50246 - Maintenance	\$ 500.00	\$ 13.95	\$ 1,400.00	\$ 800.00
137	50247 - NCCC	\$ 800.00	\$ 673.82	\$ 6,500.00	\$ 800.00
138	50248 - East Snack Bar	\$ 400.00	\$ -	\$ 800.00	\$ 800.00
139	50249 - West Snack Bar	\$ 400.00	\$ -	\$ 800.00	\$ 800.00
140	50250 - Woman's Club	\$ 500.00	\$ -	\$ 800.00	\$ 800.00
141	<b>Total Equipment Purchases - Buildings</b>	<b>\$ 3,000.00</b>	<b>\$ 976.55</b>	<b>\$ 16,800.00</b>	<b>\$ 4,800.00</b>
142	<b>Human Resources/Risk Management</b>				
143	<b>Employee Training &amp; Seminars</b>				
144	50125 - Conferences	\$ 14,000.00	\$ 8,714.43	\$ 20,000.00	\$ 20,000.00
145	50126 - License Renewal	\$ 600.00	\$ 840.00	\$ 900.00	\$ 900.00
146	50128 - School Tuitions/Books	\$ 1,000.00	\$ 197.12	\$ 2,000.00	\$ 2,000.00
147	50129 - Workshops/Webinars	\$ 5,000.00	\$ 5,935.90	\$ 7,000.00	\$ 7,000.00
148	<b>Total Employee Training &amp; Seminars</b>	<b>\$ 20,600.00</b>	<b>\$ 15,687.45</b>	<b>\$ 29,900.00</b>	<b>\$ 29,900.00</b>
149	<b>Insurance - Employee's</b>				
150	50105 - 457 Employee Pension Plan	\$ 7,000.00	\$ 5,633.40	\$ 7,000.00	\$ 7,000.00
151	50106 - Admin Fees	\$ 160.00	\$ 104.53	\$ 160.00	\$ 160.00
152	50107 - Dental Insurance	\$ 5,200.00	\$ 3,919.20	\$ 5,200.00	\$ 5,200.00
153	50109 - Flex Benefit Plan	\$ 14,800.00	\$ 14,840.75	\$ 14,800.00	\$ 14,800.00
154	50110 - Health Insurance	\$ 60,000.00	\$ 36,529.49	\$ 60,000.00	\$ 60,000.00
155	50111 - Accident Insurance	\$ 2,000.00	\$ 1,462.52	\$ 2,000.00	\$ 2,000.00
156	50112 - Vision Insurance	\$ 800.00	\$ 521.03	\$ 800.00	\$ 800.00
157	<b>Total Insurance - Employee's</b>	<b>\$ 89,960.00</b>	<b>\$ 63,010.92</b>	<b>\$ 89,960.00</b>	<b>\$ 89,960.00</b>
158	50102 - CalPERS - Retirement	\$ 70,000.00	\$ 52,547.45	\$ 70,000.00	\$ 70,000.00
159	50103 - CalPERS - Unfunded Health	\$ -	\$ -	\$ -	\$ -
160	50104 - CalPERS - Unfunded Retiree	\$ 124,145.00	\$ 95,076.70	\$ 120,000.00	\$ 120,000.00
161	50114 - Insurance - Liability (Capri)	\$ 64,000.00	\$ 67,429.00	\$ 70,000.00	\$ 70,000.00
162	50115 - Insurance - Workman's Comp	\$ 40,000.00	\$ 19,580.05	\$ 30,000.00	\$ 30,000.00
163	50116 - Payroll Taxes	\$ 18,000.00	\$ 27,380.31	\$ 35,000.00	\$ 35,000.00
164	50117 - Salaries	\$ 942,000.00	\$ 879,499.28	\$ 950,000.00	\$ 950,000.00
165	50120 - Medical Exam Expense	\$ 1,000.00	\$ 330.00	\$ 1,000.00	\$ 1,000.00
166	50121 - Employee Fingerprinting	\$ 500.00	\$ 513.00	\$ 1,000.00	\$ 1,000.00
167	50122 - Employee (Shoe) Reimbursement	\$ 2,000.00	\$ 1,881.63	\$ 3,000.00	\$ 3,000.00
168	50123 - Employee Cellular Reimbursement	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
169	<b>Total Human Resources/Risk Management</b>	<b>\$ 1,372,705.00</b>	<b>\$ 1,222,935.79</b>	<b>\$ 1,400,360.00</b>	<b>\$ 1,400,360.00</b>
170	<b>Janitorial Supplies</b>				
171	50264 - Park/Grounds	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
172	50265 - Supplies	\$ 14,500.00	\$ 11,429.00	\$ 15,000.00	\$ 15,000.00
173	50267 - Uniform Expense	\$ 5,000.00	\$ 8,628.89	\$ 6,000.00	\$ 6,000.00
174	<b>Total Janitorial Supplies</b>	<b>\$ 22,000.00</b>	<b>\$ 20,057.89</b>	<b>\$ 23,500.00</b>	<b>\$ 23,500.00</b>
175	<b>Licenses and Permits</b>				
176	50235 - County Health Department	\$ 1,500.00	\$ 734.00	\$ 1,500.00	\$ 1,500.00
177	50236 - LAFCO Fees	\$ 800.00	\$ 700.95	\$ 800.00	\$ 800.00
178	50237 - DMV	\$ 54.00	\$ -	\$ -	\$ -

**Beaumont-Cherry Valley Recreation and Park District**  
**Budget Request FY 22/23 & 23/24**

179	50239 - Music Permit	\$ 500.00	\$ 782.00	\$ 800.00	\$ 800.00
180	50241 - Alarm Permit	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
181	50242 - Fish & Wildlife	\$ -	\$ 68.50	\$ 68.50	\$ 68.50
182	<b>Total Licenses and Permits</b>	<b>\$ 2,954.00</b>	<b>\$ 2,285.45</b>	<b>\$ 3,268.50</b>	<b>\$ 3,268.50</b>
183	<b>Office Expenses</b>				
184	50270 - Copier Lease	\$ 10,700.00	\$ 11,776.54	\$ 10,700.00	\$ 10,700.00
185	50271 - Notary	\$ -	\$ -	\$ -	\$ -
186	50272 - Office Furniture	\$ 5,000.00	\$ 5,110.45	\$ 5,000.00	\$ 5,000.00
187	50273 - Office Supplies	\$ 10,000.00	\$ 10,105.18	\$ 10,000.00	\$ 10,000.00
188	50274 - PO Box	\$ 388.00	\$ 404.00	\$ 410.00	\$ 410.00
189	50275 - Recycling/Shredding	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
190	50276 - Postage/Stamps	\$ 7,000.00	\$ 6,794.63	\$ 7,000.00	\$ 7,000.00
191	<b>Total Office Expenses</b>	<b>\$ 33,388.00</b>	<b>\$ 34,190.80</b>	<b>\$ 33,410.00</b>	<b>\$ 33,410.00</b>
192	<b>Professional Fee's</b>				
193	50190 - Auditing	\$ 29,000.00	\$ 22,900.00	\$ 32,000.00	\$ 32,000.00
194	50191 - Professional Services	\$ 40,000.00	\$ 84,911.50	\$ 50,000.00	\$ 50,000.00
195	50192 - Legal Fees	\$ 50,000.00	\$ 38,850.00	\$ 50,000.00	\$ 50,000.00
196	50196 - GASB 68	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00
197	50197 - GASB 74/75	\$ 1,530.00	\$ 3,060.00	\$ 7,000.00	\$ 7,000.00
198	50198 - State Controller's Report	\$ 1,000.00	\$ 1,260.00	\$ 1,260.00	\$ 1,260.00
199	50200 - Payroll Processing	\$ 6,100.00	\$ 5,205.21	\$ 6,500.00	\$ 6,500.00
200	50201 - Social Media	\$ 10,000.00	\$ 7,077.97	\$ 15,000.00	\$ 15,000.00
201	<b>Total Professional Fee's</b>	<b>\$ 138,680.00</b>	<b>\$ 164,314.68</b>	<b>\$ 162,810.00</b>	<b>\$ 162,810.00</b>
202	<b>Public Relations</b>				
203	50280 - Business Cards	\$ 300.00	\$ 359.09	\$ 500.00	\$ 500.00
204	50281 - Chamber Breakfast/Installation	\$ 1,500.00	\$ 3,660.79	\$ 5,000.00	\$ 5,000.00
205	50282 - Flowers	\$ 1,750.00	\$ 1,882.66	\$ 2,000.00	\$ 2,000.00
206	50283 - Flag Program	\$ 75.00	\$ -	\$ 75.00	\$ 75.00
207	50284 - Holiday Cards	\$ 300.00	\$ 182.95	\$ 300.00	\$ 300.00
208	50285 - Marketing	\$ 2,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
209	<b>Total Public Relations</b>	<b>\$ 5,925.00</b>	<b>\$ 6,085.49</b>	<b>\$ 10,875.00</b>	<b>\$ 10,875.00</b>
210	<b>Repairs &amp; Maintenance</b>				
211	<b>Buildings</b>				
212	50298 - Equestrian Bldg	\$ 1,500.00	\$ 479.00	\$ 5,000.00	\$ 5,000.00
213	50299 - Grange	\$ 10,000.00	\$ 26,117.96	\$ 10,000.00	\$ 10,000.00
214	50300 - NCCC	\$ 2,000.00	\$ 2,604.09	\$ 2,000.00	\$ 2,000.00
215	50301 - Woman's Club	\$ 2,000.00	\$ 1,911.59	\$ 2,000.00	\$ 2,000.00
216	50302 - DT Ranch Property	\$ 2,000.00	\$ 12,053.24	\$ 2,000.00	\$ 2,000.00
217	50303 - East Snack Bar	\$ 500.00	\$ 2,424.91	\$ 500.00	\$ 500.00
218	50304 - West Snack Bar	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
219	50305 - Maintenance	\$ 2,000.00	\$ 7,944.98	\$ 2,000.00	\$ 2,000.00
220	<b>Total Buildings</b>	<b>\$ 20,500.00</b>	<b>\$ 53,535.77</b>	<b>\$ 24,000.00</b>	<b>\$ 24,000.00</b>
221	<b>Field Equipment</b>				
222	50308 - Equipment - Fields	\$ 20,000.00	\$ 31,220.67	\$ 35,000.00	\$ 30,000.00
223	50309 - Fuel	\$ 8,500.00	\$ 6,501.87	\$ 10,000.00	\$ 10,000.00
224	50310 - Baseball Equipment	\$ 6,000.00	\$ 3,688.49	\$ 20,000.00	\$ 10,000.00
225	<b>Total Field Equipment</b>	<b>\$ 34,500.00</b>	<b>\$ 41,411.03</b>	<b>\$ 65,000.00</b>	<b>\$ 50,000.00</b>
226	<b>Grounds</b>				
227	<b>Fields</b>				
228	50321 - Chalk	\$ 1,000.00	\$ 337.38	\$ 800.00	\$ 800.00
229	50322 - Clay	\$ 250.00	\$ 1,231.87	\$ 2,500.00	\$ 2,500.00
230	50323 - Field Topper	\$ 500.00	\$ 1,298.40	\$ 1,000.00	\$ 1,000.00
231	50324 - Quick Dry	\$ 250.00	\$ -	\$ 250.00	\$ 250.00
232	50325 - Restroom Repair	\$ 2,500.00	\$ 4,248.60	\$ 2,500.00	\$ 2,500.00
233	50326 - Ready Mix Concrete	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
234	50332 - Conditioner	\$ 9,000.00	\$ 8,908.41	\$ 4,000.00	\$ 4,000.00
235	50333 - Fertilizer	\$ 3,500.00	\$ 2,123.56	\$ 3,500.00	\$ 3,500.00
236	50334 - Gypsum	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
237	50335 - Seed	\$ 4,500.00	\$ 4,179.31	\$ 5,000.00	\$ 5,000.00
238	50336 - Soil Testing	\$ 500.00	\$ -	\$ 1,000.00	\$ 1,000.00
239	50337 - Broadleaf	\$ 500.00	\$ -	\$ 500.00	\$ 500.00



**Beaumont-Cherry Valley Recreation and Park District**  
**Budget Request FY 22/23 & 23/24**

240	50339 - Irrigation	\$ 2,500.00	\$ 249.17	\$ 3,000.00	\$ 3,000.00
241	<b>Total Fields</b>	<b>\$ 27,700.00</b>	<b>\$ 22,576.70</b>	<b>\$ 26,750.00</b>	<b>\$ 26,750.00</b>
242	50312 - Fertilizer	\$ 5,000.00	\$ 359.98	\$ 2,500.00	\$ 2,500.00
243	50313 - Irrigation	\$ 5,000.00	\$ 3,909.28	\$ 5,000.00	\$ 5,000.00
244	50314 - Pest Control	\$ 2,000.00	\$ 1,264.50	\$ 2,000.00	\$ 2,000.00
245	50315 - Playground	\$ 5,000.00	\$ 2,204.62	\$ 2,500.00	\$ 2,500.00
246	50316 - Round-Up/Dye	\$ 3,000.00	\$ 2,770.20	\$ 3,000.00	\$ 3,000.00
247	50317 - Sand	\$ 500.00	\$ -	\$ 1,500.00	\$ 1,500.00
248	50318 - Seed	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
249	50319 - Soil	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
250	50327 - DG	\$ 2,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
251	50328 - Grounds Repair	\$ 25,000.00	\$ 30,786.85	\$ 20,000.00	\$ 20,000.00
252	50329 - Mulch Ground Cover	\$ 400.00	\$ -	\$ 400.00	\$ 400.00
253	50338 - Tree Trimming	\$ 2,500.00	\$ 13,900.00	\$ 10,000.00	\$ 10,000.00
254	<b>Total Grounds</b>	<b>\$ 79,600.00</b>	<b>\$ 77,772.13</b>	<b>\$ 76,150.00</b>	<b>\$ 76,150.00</b>
255	50290 - Erosion Control	\$ 500.00	\$ 7,250.00	\$ 8,000.00	\$ 8,000.00
256	50291 - Franco Gardens	\$ 1,000.00	\$ 17.43	\$ 1,000.00	\$ 1,000.00
257	50292 - Hazardous Material Disposal	\$ 1,000.00	\$ 1,400.00	\$ 1,000.00	\$ 1,000.00
258	50293 - Keys/Locks	\$ 1,000.00	\$ 2,079.53	\$ 1,000.00	\$ 1,000.00
259	50294 - Lights & Electrical	\$ 2,500.00	\$ 2,962.00	\$ 2,500.00	\$ 2,500.00
260	50295 - RV Park	\$ 3,000.00	\$ 693.31	\$ 2,000.00	\$ 2,000.00
261	50296 - Sewer	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
262	50306 - Dog Park	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
263	50320 - Horseshoe Pits	\$ 4,500.00	\$ 95.54	\$ 4,500.00	\$ 4,500.00
264	50330 - Tennis/Hockey Courts	\$ -	\$ -	\$ 500.00	\$ 500.00
265	50331 - Bleacher Repairs	\$ 1,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
266	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 152,100.00</b>	<b>\$ 187,216.74</b>	<b>\$ 190,650.00</b>	<b>\$ 175,650.00</b>
267	<b>Special Events Expense</b>				
268	50350 - 4th of July Celebration	\$ -	\$ -	\$ 8,500.00	\$ 8,500.00
269	50351 - Fishing Derby	\$ 15,000.00	\$ 8,221.49	\$ 10,000.00	\$ 10,000.00
270	50352 - Joint Event Expense	\$ 10,500.00	\$ 13,263.79	\$ 10,000.00	\$ 10,000.00
271	50353 - Memorial Wall	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 600.00
272	50354 - Movies Under the Stars	\$ 2,500.00	\$ -	\$ 3,000.00	\$ 3,000.00
273	50356 - Oktoberfest	\$ 40,000.00	\$ 42,676.09	\$ 40,000.00	\$ 40,000.00
274	50358 - Pumpkin Carve	\$ 3,500.00	\$ 4,125.88	\$ 4,000.00	\$ 4,000.00
275	50359 - Spring Fling	\$ 2,500.00	\$ 4,424.51	\$ 5,000.00	\$ 5,000.00
276	50360 - Tournaments	\$ 1,000.00	\$ 1,986.17	\$ 2,000.00	\$ 2,000.00
277	50361 - Welcome Home Vietnam Veterans	\$ 4,000.00	\$ 146.75	\$ 4,000.00	\$ 4,000.00
278	50363 - Winterfest	\$ 15,000.00	\$ 19,645.61	\$ 20,000.00	\$ 20,000.00
279	50364 - Arbor Day	\$ 2,500.00	\$ -	\$ 2,000.00	\$ 2,000.00
280	50365 - Beer & Brat Festival	\$ 2,500.00	\$ 6,587.78	\$ 8,000.00	\$ 8,000.00
281	50366 - Meet & Greet	\$ -	\$ -	\$ -	\$ -
282	50369 - Cinco De Mayo	\$ 25,000.00	\$ 104.51	\$ 8,000.00	\$ 8,000.00
283	50370 - 1K/5K Fun Run	\$ 6,000.00	\$ 4,319.41	\$ 5,000.00	\$ 5,000.00
284	50371 - Leon's Garden	\$ -	\$ -	\$ -	\$ -
285	<b>Total Special Events Expense</b>	<b>\$ 136,000.00</b>	<b>\$ 105,501.99</b>	<b>\$ 135,500.00</b>	<b>\$ 130,100.00</b>
286	<b>Telephone &amp; Internet</b>				
287	50400 - Telephone/Internet	\$ 8,000.00	\$ 8,310.58	\$ 10,000.00	\$ 10,000.00
288	50401 - Wireless Phones	\$ 8,000.00	\$ 6,701.91	\$ 8,000.00	\$ 8,000.00
289	<b>Total Telephone &amp; Internet</b>	<b>\$ 16,000.00</b>	<b>\$ 15,012.49</b>	<b>\$ 18,000.00</b>	<b>\$ 18,000.00</b>
290	<b>Utilities</b>				
291	50390 - Electricity	\$ 85,000.00	\$ 73,446.25	\$ 85,000.00	\$ 85,000.00
292	50391 - Gas	\$ 2,000.00	\$ 5,798.51	\$ 7,000.00	\$ 7,000.00
293	50392 - Sewer	\$ 18,500.00	\$ 12,887.42	\$ 20,000.00	\$ 20,000.00
294	50393 - Trash	\$ 36,000.00	\$ 22,203.16	\$ 30,000.00	\$ 30,000.00
295	50394 - Water	\$ 52,000.00	\$ 36,731.13	\$ 50,000.00	\$ 50,000.00
296	50395 - Propane	\$ 2,800.00	\$ 3,061.61	\$ 5,000.00	\$ 5,000.00
297	<b>Total Utilities</b>	<b>\$ 196,300.00</b>	<b>\$ 154,128.08</b>	<b>\$ 197,000.00</b>	<b>\$ 197,000.00</b>
298	<b>Vehicle Expenses</b>				
299	50375 - Chevy	\$ 2,500.00	\$ 2,297.12	\$ 2,500.00	\$ 2,500.00
300	50376 - Fuel	\$ 10,000.00	\$ 13,322.74	\$ 16,000.00	\$ 16,000.00

**Beaumont-Cherry Valley Recreation and Park District**  
**Budget Request FY 22/23 & 23/24**

301	50377 - Mileage	\$ 200.00	\$ 118.20	\$ 300.00	\$ 300.00
302	50378 - Chevy Malibu	\$ 1,000.00	\$ 220.78	\$ 1,000.00	\$ 1,000.00
303	50379 - Ford - F350	\$ 4,500.00	\$ 4,235.01	\$ 4,500.00	\$ 4,500.00
304	50380 - Ford - F550	\$ 2,500.00	\$ 2,251.10	\$ 2,500.00	\$ 2,500.00
305	50381 - Stage	\$ -	\$ -	\$ -	\$ -
306	50382 - Trailer	\$ 1,000.00	\$ 3,907.46	\$ 1,000.00	\$ 1,000.00
307	50383 - Water Trailer	\$ -	\$ 1,002.46	\$ 2,000.00	\$ 2,000.00
308	50384 - Chevy Traverse	\$ 2,000.00	\$ 1,968.40	\$ 2,000.00	\$ 2,000.00
309	50385 - Ford - F150 XLT	\$ 3,000.00	\$ 1,452.72	\$ 3,000.00	\$ 3,000.00
310	<b>Total Vehicle Expenses</b>	<b>\$ 26,700.00</b>	<b>\$ 30,775.99</b>	<b>\$ 34,800.00</b>	<b>\$ 34,800.00</b>
311	50100 - Car Allowance	\$ 6,000.00	\$ 5,307.71	\$ 6,000.00	\$ 6,000.00
312	50408 - Staff Picnic/BBQ	\$ 3,000.00	\$ 700.00	\$ 3,000.00	\$ 3,000.00
313	50409 - Staff Holiday Party	\$ 9,000.00	\$ 8,764.15	\$ 9,000.00	\$ 9,000.00
314	50410 - Employee of the Month	\$ 3,600.00	\$ 3,240.28	\$ 4,000.00	\$ 4,000.00
315	50411 - Equipment Purchases	\$ 45,000.00	\$ 42,725.61	\$ 155,000.00	\$ 45,000.00
316	50412 - Grounds Equipment	\$ 7,000.00	\$ 14,444.61	\$ 7,000.00	\$ 7,000.00
317	50413 - Adult Softball Expense	\$ 5,000.00	\$ 21,930.25	\$ 25,000.00	\$ 25,000.00
318	50414 - Advertising & Publicity	\$ 1,000.00	\$ 80.00	\$ 1,000.00	\$ 1,000.00
319	50415 - Awards & Recognition	\$ 1,000.00	\$ 551.35	\$ 1,000.00	\$ 1,000.00
320	50417 - Business Meals	\$ 3,000.00	\$ 6,171.92	\$ 7,000.00	\$ 7,000.00
321	50418 - Computer Equip. & Maintenance	\$ 12,500.00	\$ 6,481.00	\$ 20,000.00	\$ 20,000.00
322	50420 - Meeting Expense	\$ 2,000.00	\$ 4,452.38	\$ 5,000.00	\$ 5,000.00
323	50421 - Safety	\$ 10,000.00	\$ 8,905.60	\$ 10,000.00	\$ 10,000.00
324	50423 - Signage	\$ 5,000.00	\$ 714.12	\$ 5,000.00	\$ 5,000.00
325	50427 - Field Wars	\$ 2,000.00	\$ 1,321.74	\$ 2,000.00	\$ 2,000.00
326	50600 - DT Ranch Property	\$ 2,000.00	\$ 4,440.00	\$ 5,000.00	\$ 5,000.00
327	<b>Total Expenses</b>	<b>\$ 117,100.00</b>	<b>\$ 130,230.72</b>	<b>\$ 265,000.00</b>	<b>\$ 155,000.00</b>
328	<b>Other Income</b>				
329	40400 - Interest Income	\$ 500.00	\$ 284.75	\$ 500.00	\$ 500.00
330	<b>Total Other Income</b>	<b>\$ 500.00</b>	<b>\$ 284.75</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>
331	<b>Capital Expenditures</b>				
332	50001 - NCCC Improvements				Completed
333	50002 - ADA Concrete and Handrail				Completed
334	50003 - Grading & Leveling of Fields				Completed
335	50005 - Lights at Field #7				Completed
336	50006 - Paving at Woman's Club				Completed
337	50007 - Restroom Modification & ADA Req				Completed
338	50008 - Upgrade Horse Arena ETI Bldg				Completed
339	50009 - Maintenance Office Building				Completed
340	50010 - Maintenance Restroom				Completed
341	50011 - Looping Domestic Water				Completed
342	50012 - Rock Retaining Wall				Completed
343	50013 - Woman's Club Improvements				Completed
344	50014 - Field #1 Fencing				Completed
345	50015 - ADA Drinking Fountains	\$ -	\$ -		
346	50016 - Bathroom Repairs				Completed
347	50017 - NCRP Kiosk Refresh				Completed
348	50018 - Wood Bleacher Replacement				Completed
349	50019 - Grange Lights & Controls				Completed
350	50020 - Field #1 Improvements				Completed
351	50021 - Field #1 Netting	\$ 20,000.00	\$ -		
352	50022 - Field #2 & #3 Netting	\$ 20,000.00	\$ -		
353	50023 - Field #5 Netting				
354	50024 - Field #6 Netting				
355	50025 - Fields 5 & 6 Drainage Repair				Completed
356	50026 - Grange Flag Pole				Completed
357	50027 - Laura May/ADA NCCC Walkways				Completed
358	<b>NCCC Additional Improvements</b>				
359	50050 - Copper Room Remodel				Completed
360	50051 - NCCC Exterior Improvements	\$ 20,000.00	\$ -		
361	50053 - Front Office Improvements				Completed

**Beaumont-Cherry Valley Recreation and Park District**  
**Budget Request FY 22/23 & 23/24**

362	50054 - Kitchen Improvements					Completed
363	50055 - Septic Improvements					Completed
364	50056 - GM/County Office Improvements					Completed
365	50060 - Business Office Shade Structure					Completed
366	50062 - Interior Improvements	\$	-	\$	-	
367	<b>Total NCCC Additional Improvements</b>	\$	20,000.00	\$	-	\$ -
368	<b>RV Partial Hook-up Improvements</b>					
369	50057 - RV Sewer Line Addition					Completed
370	50058 - RV Water Line Addition					Completed
371	50059 - RV Electrical Addition	\$	-	\$	-	\$ -
372	<b>Total RV Partial Hook-up Improvements</b>	\$	-	\$	-	\$ -
373	50032 - Transition Plan ADA	\$	80,000.00	\$	-	\$ 80,000.00
374	50034 - Playground Equip/ADA Swing Set	\$	30,000.00	\$	-	\$ 30,000.00
375	50035 - Field #2 Improvements			\$	23,578.65	\$ 25,000.00
376	50036 - Field #3 Improvements			\$	23,027.31	\$ 25,000.00
377	50037 - Woman's Club Floor					
378	50038 - Grange Insulation					
379	50039 - Field #7 Restrooms					Completed
380	50040 - Outdoor Fitness Court					Completed
381	50041 - Chemical Storage Addition					Completed
382	<b>Bogart Park Capital Improvements</b>					
383	50078 - Bogart Day Use Parking Lot	\$	-	\$	-	
384	50079 - Bogart RV Paving	\$	-	\$	-	
385	50080 - Bogart RV Water Line	\$	-	\$	-	
386	50081 - Bogart RV Sewer Line	\$	-	\$	-	
387	50082 - Bogart RV Electrical Line	\$	-	\$	-	
388	50085 - Gate (Kiosk)					Completed
389	50086 - Bogart Pond	\$	-	\$	76,874.65	
390	50089 - Dedication Monument					Completed
391	50095 - Maintenance Shop	\$	-	\$	14,068.34	
392	50097 - Bogart Pavilion	\$	-	\$	16,573.64	
393	<b>Total Bogart Park Capital Improvements</b>	\$	-	\$	107,516.63	\$ -
394	50029 - NCCC Restroom ADA Upgrades					Completed
395	50030 - NCCC Roof Project					Completed
396	50043 - NCRP Field Lighting Project					
397	50052 - Franco Garden Improvements					
398	50061 - Dog Park Walkways					Completed
399	50063 - NCCC ADA Interior Restrooms					
400	50064 - Basketball Court					
401	50065 - Park Expansion (Fields 8 & 9)					
402	50066 - Collegiate Playground Area					
403	50067 - Open Space Improvements					
404	50068 - Central Command			\$	41,529.32	
405	50069 - Horseshoe Pit Fencing					
406	50070 - Field #2 Fencing					
407	50071 - Field #3 Fencing (Backstop)					
408	50072 - Field #6 Fencing					
409	50073 - Meadow Lighting					Completed
410	50074 - Batting Cage	\$	-			
411	50075 - Field #5 & #6 Restrooms	\$	-			
412	50076 - Field #1 Restrooms	\$	-			
413	50077 - Maintenance Material Shelter					
414	50083 - NCCC - Fencing & Columns	\$	-			
415	50087 - RV Trash Enclosures					Completed
416	50088 - Field #7 Fencing					Completed
417	50090 - Grange Patio Cover			\$	17,463.11	
418	50091 - Maintenance Shop "C"			\$	155,891.35	
419	50092 - Equestrian Lighting			\$	63,750.00	
420	50093 - Main Water Line Project			\$	289,615.79	
421	50094 - Tennis Court Resurface	\$	10,000.00	\$	10,267.40	
422	50096 - Grange Block Wall/Fencing			\$	82,853.55	

**Beaumont-Cherry Valley Recreation and Park District**  
**Budget Request FY 22/23 & 23/24**

423	50098 - Field 1-2 Trash Enclosures				
424	NCCC Door Swipe Entry			\$ 30,000.00	
425	Restroom Automatic Locking System	\$ -	\$ -	\$ 70,000.00	
426	<b>Total Capital Expenditures</b>	\$ 170,000.00	\$ 815,493.11	\$ 230,000.00	\$ -
427	<b>Net Income</b>	\$ 1,640,450.00	\$ 1,168,596.53	\$ 1,607,523.50	\$ 1,935,523.50

### Completed ADA Projects

- NCRP Walkways at Field 1,2 & 3, Striping and Signage
- NCRP Sidewalk between Field 5 & 6
- NCRP Sidewalk Horseshoe Pits to Restroom
- Grange new Ramps/Handrailing, Striping and Signage
- Grange Front Entrance Railing
- NCRP Handrailing at Ball Fields & SnackBar
- Striping & Signage at Tennis Court Parking lot
- Striping & Signage at Horse Arena Parking lot
- Striping & Signage at South Ball Field Parking lot
- Striping & Signage at North/East Field Parking lot
- NCRP Handrailing at Field #1
- NCCC Walkways, Striping & Signage Parking lot
- NCCC/Franco Gardens Walkways and Handrail
- NCCC Outside Restroom/Bride Room
- NCRP Dog Park Walkways & Benches
- NCRP Field #7 Restrooms
- NCRP Maintenance Office
- NCRP Horseshoe Pit/Maintenance Restrooms
- NCRP Fitness Court Walkway, Striping, Signage & Gates
- Woman's Club Walkways, Striping & Signage



## BEAUMONT-CHERRY VALLEY

### RECREATION & PARK DISTRICT

#### Department Report

Agenda Item No. 4

**To:** Chairman and Board of Directors  
**From:** Zina Bakoo, Human Resources Administrator  
**Date:** June 8<sup>th</sup>, 2022

---

#### **Employees:**

We have 25 employees.

#### **Reports:**

**Workers Compensation- Cases/Incidents/Accidents** – No open cases. It has been 129 days since our last employee accident.

#### **Training:**

- Zina completed webinar training for Vector Solutions for a variety of employee training modules.
- Aaron Morris graduated with his AA from College of the Desert on May 25<sup>th</sup>, 2022.

#### **Other:**

- Annual Employee Picnic has been scheduled for June 10<sup>th</sup> at 1pm at Bogart Park.
- Kyle Simpson resigned from his position as Activities Coordinator. We are currently in the process of interviewing and hiring a replacement.
- We are currently hiring for our maintenance department.
- Zina attended The Foundation Golf Tournament on May 13<sup>th</sup>, 2022.
- Zina attended The Foundation Appreciation Dinner on June 1<sup>st</sup>, 2022.

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

Respectfully Submitted,

*Zina Bakoo*

Zina Bakoo, Human Resources Administrator



# GONE FISHING

PLEASE JOIN US AS WE CELEBRATE

THIS YEAR'S

## SUMMER PICNIC

FRIDAY - JUNE 10, 2022

1:00 IN THE AFTERNOON

BOGART REGIONAL PARK  
CHERRY VALLEY, CA 92223

RSVP TO ZINA  
[ZINA@BCVPARKS.COM](mailto:ZINA@BCVPARKS.COM)

PLEASE FEEL FREE TO BRING YOUR FAMILY!

*LIMO BAR!!*

*Raffle Prizes!!*



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

## **Department Report**

Agenda Item No. 4

**To:** Chairman and Board of Directors  
**From:** Nancy Law, Financial Services Technician/Office Manager  
**Date:** June 8<sup>th</sup>, 2022

---

The Finance Committee met Monday, June 6<sup>th</sup>, 2022 to review May 2022 Financial Reports for Fiscal Year 2021-2022.

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 May 2022 as of June 2<sup>nd</sup>, 2022.

The Financial Services Technician has transferred into the Reserve fund the \$5,000.00 monthly contribution for May 2022, bringing our Reserve balance to \$114,020.15, and transferred into the Money Market account \$7,500.00 monthly contributions for May 2022 bringing our balance to \$215,549.18.

### **Additional items:**

- ❖ Office Manager is worked of Public Records Requests.
- ❖ Finance attended on 5/2/2022 Cinco de Mayo Meeting.
- ❖ Finance worked on 5/7/2022 our first Cinco de Mayo Event.
- ❖ Finance attended on 5/13/2022 3<sup>rd</sup> Annual Golf Tournament.
- ❖ Finance attended on 5/23/2022 Beer Brats and Bogart Bash Meeting.
- ❖ Finance met with Jimmy Garcia from “The Craft Lounge” on 5/24/2022.
- ❖ Finance & Maintenance Forman met with Perry Gerdes from Royal Rangers on 5/27/2022.

**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**

Agenda Item No. 4

**To: Chairman and Board of Directors**

**From: Activities Coordinator**

**Date: June 8th, 2022**

---

**Facility Users:**

COVID-19 Testing Facility at the Woman's Club will continue through June 30th, 2022.

**Past District Events:**

- Cinco de Mayo
- Memorial Wall
  - Was moved to June 24<sup>th</sup>, 2022, but they did hold one for the Kennedy Family.

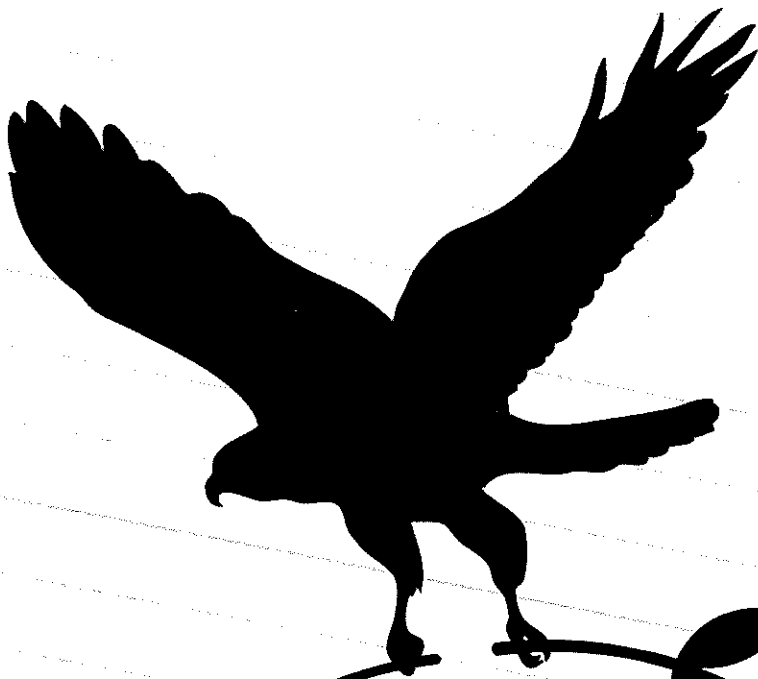
**Upcoming District Events:**

- Beers Brats and Bogart Bash – Saturday, June 11<sup>th</sup>, 2022.
- Movies Under the Stars – Staring Monday, June 20<sup>th</sup>, 2022.

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

Respectfully Submitted,  
Activities Coordinator





**SATURDAY**  
**JUNE 11, 2022**  
**12-5 P M**

**BEERS**  
**BRATS &**  
**BOGART**  
**BASH**

**\$40**

**INCLUDES:**  
5 OZ TASTING GLASS  
16 OZ PLASTIC BEER MUG  
2 BEER TICKETS

**FOOD**

**DRINKS**

**MUSIC**

**LAWN GAMES**

**BOGART REGIONAL PARK**

9600 INTERNATIONAL PARK RD., CHERRY VALLEY, CALIFORNIA

**BCVPARKS.COM**

951-845-9555

 **BCVPARKS**

# MOVIES under the Stars

## FREE

### summer movies Mondays at dusk



June 20th

# Scoob!



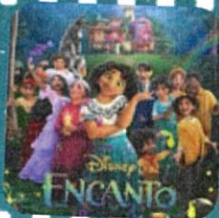
June 27th

# Sing 2



July 11th

# Luca



July 18th

# Encanto



July 25th

# Ghostbusters

Noble Creek Regional Park  
650 W Oak Valley Pkwy,  
Beaumont, CA  
Field 1

**GATES OPEN AT 6 PM**

Movies begin  
at sundown

Pre-show  
fun by



BCVPARKS.COM

@BCVPARKS

Bring your  
chairs &  
blankets





Department Report

Agenda Item No. 4

**To:** Chairman and Board of Directors  
**From:** Aaron Morris, Maintenance Foreman  
**Date:** 06/08/2022

**Report:**

Good Evening Board,

I hope everyone is adapting to the rising temperatures. Staff has been doing a great job keeping up with the ongoing activities and we are looking forward the upcoming projects and events.

Here are a few items the Maintenance Department has been working on.

**Work Items:**

- Staff has been working up at Bogart Park knocking down and spraying weeds.
- Staff assisted in setting up and tearing down the District's stage during the Avila Memorial Horseshoe Tournament.
- Staff also assisted in setting up and tearing down the stage and dining area for the first Market in the Park event this year.
- The stage was used during the Closing Ceremonies for BYBSB.
- 10 trees were planted near the pond in the Bogart Day Use Area.
- The new structures in the Bogart Day Use Area have had their footings poured and the roofs have been installed.
- Staff has been fixing all of the infield sprinklers systems for the baseball fields.
- Our pest abatement program has been going well and staff has been doing a great job reducing the number of rodents in the turf and grounds.
- Alfonzo's Tree Service went through and trimmed up the over grown trees and shrubs in the Franco Gardens.
- I officially graduated from College of the Desert on May 25<sup>th</sup>, 2022 with an Associates of Science Degree in Turf Management.

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

Respectfully Submitted,

Aaron Morris  
Maintenance Foreman



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

**To:** Chairman and Board of Directors  
**From:** Dodie Carlson, Athletic Coordinator  
**Date:** June 1, 2022

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**Reports:**

The spring season started is finishing this month and we will be starting the summer season after the July 4<sup>th</sup> holiday. Monday women's has concluded and the winners were Cut a Pitch. The remaining nights will be played out over the following weeks.

I am exploring the possibilities of running an adult kick ball league this summer in addition to our slow pitch. I have had requests for it from time to time. I feel it would be a great thing to offer during the summer month's as that is when we have the least amount of use on the fields. It will depend on if we have any full park closures or the field availability after the field rentals are all in.

The calendar remains very slow due the lack of staff for tournaments. Hopefully we can get some help as things start to loosen up.

I would like to thank the Board of Directors, General Manager, and staff for their constant work for this district. I would like to thank the maintenance staff for their constant work on field improvements, while they continue to battle the gophers and squirrels. The fields are improving every week.

**Other:**

BYB would like to thank Chris Diercks for attending closing day and handing out the MVP awards sponsored by the district. The league and players are very appreciative. BYB will start fall ball registrations in August 2022

This report is for informational purposes only.

Respectfully Submitted,

Dodie Carlson, Athletic Coordinator