



BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT (BCVRPD)

REGULAR MEETING OF THE BOARD OF DIRECTORS

Wednesday, February 10, 2021, 5:15 PM

Noble Creek Community Center 390 W. Oak Valley Parkway Beaumont, CA 92223

AGENDA

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 Regular Session is available by calling: 1(623) 404-9000. Meeting ID: 471-749-1599

You can also join the meeting from PC, Mac, Linux, iOS or Android: <https://meetings.ringcentral.com/j/4717491599>

DISTRICT CLOSED SESSION – (None)

WORKSHOP SESSION: None

REGULAR SESSION: Regular Session to Begin at 5:15pm

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

Invocation:

Pledge of Allegiance:

Presentations:

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 janet@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 January 13, 2021

2.2 Warrants for January 2021

2.3 Bank Balances January 2021

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

3.1 Approval of FY 18/19 Final Draft Audit

3.2 Approval of COVID-19 Prevention Program (CPP)

4. DEPARTMENT REPORTS:

Human Resources Administrator/Clerk of the Board: Janet Covington
Financial Services Technician/Office Manager: Nancy Law
Activities Coordinator: Kyle Simpson
Maintenance Foreman: Aaron Morris
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 – 1st Thursday of Every Month 5:00 pm NCCC.
- Facility Use Ad Hoc- Second & Fourth Tuesday Monthly @ 5:30 pm
- BCVRPD Board Meeting Schedule, NCCC
March 10, 2021
April 14, 2021
May 12, 2021

5.2. Upcoming Holidays

Monday, February 15, 2021– President's Day

5.3. Events

- Beaumont Woman's Club COVID-19 Testing is extended through February 28, 2021.

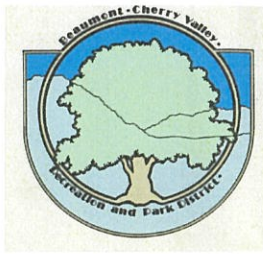
DIRECTORS MATTERS/COMMITTEE REPORTS

6. ADJOURNMENT:

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

DECLARATION OF POSTING: I declare under penalty of perjury, that I am employed by the Beaumont-Cherry Valley Recreation and Park District, and the foregoing agenda was posted at the District office and District web site February 5, 2021

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



BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT (BCVRPD)

REGULAR MEETING OF THE BOARD OF DIRECTORS

Wednesday, January 13, 2021, 5:30 PM

MINUTES

PUBLIC PARTICIPATION WAS 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 conducted this meeting by teleconference.

DISTRICT CLOSED SESSION – (None)

WORKSHOP SESSION: None

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

Regular session opened at 5:48pm.

Roll Call:

Director De La Cruz: Present, via teleconference

Director Ward: Absent

Treasurer Diercks: Present

Vice-Chair/Secretary Flores: Present

Chairman Hughes: Present

Legal Counsel of Best, Best & Krieger Albert Maldonado attended.

The meeting was opened in memory of Jim Lester.

Presentations: 2020 Employee Awards, Happy Birthday Director Flores

Celebrated Director Flores' birthday with cupcakes.

Janet Covington announced the following employee recognitions for 2020.

5 years of service – Rodrigo Camacho, Duane Burk and Sylvia Pimentel

10 years of service – Aaron Morris

15 years of service – James Hughes

Part Timer of the Year Award: Ryann Flores

Make it Happen Award: Taylor McCafferty

Employee of the Year Award: Cameron Mondello

Directors Choice Award: Janet Covington

General Managers Choice Award: Janet Covington

Adjustments to Agenda: None.

1. **PUBLIC COMMENT:** Chairman Hughes opened public comment at 5:53pm. Hearing none, public comment closed at 5:54pm.
2. **CONSENT CALENDAR:**
 - 2.1 Minutes of December 9, 2020
 - 2.2 Minutes of December 23, 2020
 - 2.3 Minutes of December 28, 2020

2.4 Bank Balances December 2020

2.5 Warrants for December 2020

2.6 Claim for Damage: A. Parker

Motion was made to accept items 2.1, 2.2, 2.3, 2.4, and 2.5. Item 2.6 was pulled for discussion.

Chairman Hughes opened public comment at 5:55pm. Hearing none, public comment closed at 5:55pm.

Initial Motion: Treasurer Diercks

Second: Vice Chair/Secretary Flores

Result of Motion: Carried 4-0

Director De La Cruz: Aye

Director Ward: Absent

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

Item 2.6 Claim for Damage: A. Parker

Chairman Hughes opened public comment at 5:59pm. He asked for public comments and asked if Mr. Parker was on the phone/computer. Hearing no response, public comment closed at 5:59pm.

Treasurer Diercks made a motion to deny item 2.6 claim for damage based on CAPRI's recommendation and the many signs in the park. Legal counsel was asked his opinion on the claim. Legal counsel agreed with the recommendation for denial of the claim.

Initial Motion: Treasurer Diercks

Second: Chairman Hughes

Result of Motion: Carried 4-0

Director De La Cruz: Aye

Director Ward: Absent

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

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

3.1 Board Reorganization

Nominations were taken for Board Chairman. Treasurer Diercks nominated Chairman Hughes. He accepted the nomination. There were no other nominations.

Initial Motion: Treasurer Diercks

Second: Vice Chair/Secretary Flores

Result of Motion: Carried 4-0

Director De La Cruz: Aye

Director Ward: Absent

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

Nominations were taken for Vice Chair/Secretary. Chairman Hughes nominated Treasurer Diercks. He accepted the nomination. There were no other nominations.

Initial Motion: Chairman Hughes

Second: Vice Chair/Secretary Flores

Result of Motion: Carried 4-0

Director De La Cruz: Aye

Director Ward: Absent

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

Nominations were taken for Treasurer. Treasurer Diercks nominated Vice Chair/Secretary Flores. He accepted the nomination. There were no other nominations.

Initial Motion: Treasurer Diercks

Second: Chairman Hughes

Result of Motion: Carried 4-0

Director De La Cruz: Aye

Director Ward: Absent

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

New Positions taken.

3.2 Committee Assignments

Chairman Hughes appointed the following directors to committees. (All committees remained the same)

Financial Committee (2) Vice Chair/Secretary Diercks, Treasurer Flores. Alt: Chairman Hughes

Personnel Committee (2) Chairman Hughes, Director Ward. Alt: Director De La Cruz

Collaborative Agency Committee (2) Treasurer Flores, Director Ward. Alt: Chairman Hughes

Facilities Ad-Hoc Committee (2) Vice Chair/Secretary Diercks, Treasurer Flores. Alt: Director De La Cruz

Beaumont Youth Baseball Liaison (2) Vice Chair/Secretary Diercks and Director De La Cruz

City of Beaumont (2) Chairman Hughes, Treasurer Flores. Alt: Director Ward

Beaumont-Cherry Valley Water District/Bogart Park ad-hoc (2) Chairman Hughes, Treasurer Flores.

Alt: Vice Chair/Secretary Diercks

Beaumont Cherry Valley Recreation & Park Improvement Corporation (2) Chairman Hughes, Treasurer Flores. Alt:

Director Ward

The District will add the DTR to the above committee:

Motion was made to accept committee assignments

Chairman Hughes opened public comment at 6:09pm. Hearing none, public comment closed at 6:09pm.

Initial Motion: Vice Chair/Secretary Diercks

Second: Treasurer Flores

Result of Motion: Carried 4-0

Director De La Cruz: Aye

Director Ward: Absent

Vice Chair/Secretary Diercks: Aye

Treasurer Flores: Aye

Chairman Hughes: Aye

4. DEPARTMENT REPORTS:

Human Resources Administrator/Clerk of the Board: Janet Covington

- No employee changes. We have 19 employees. We currently have 17 employees working and 2 on furlough.
- There hasn't been any update from the CalPERS on their health audit.
- Workers Compensation Cases/Incidents/Accidents –It has been 640 days since our last employee accident. The Parker incident is pending.
- Harassment training for Directors, Supervisors and staff is being rescheduled.

- Ethics training needs to be completed online in January. This free training is available on line at <http://localethics.fppc.ca.gov/login.aspx>. When you have completed the course, please give me a copy or send the certificate to me via email for your files.
- Working on our COVID-19 Prevention Program (CPP).
- Added to our Web site under "Meetings" a tab for the corporation to post their agendas, minutes and board packages.
- The City of Beaumont appointed Lloyd White as their liaison with the District and Mike Lara as their alternate.
- Recommended by legal counsel we have added an area on our Web site specifically for the corporation so they can now post their agendas, minutes and board packages in anticipation of the corporation meeting more regularly.

Financial Services Technician/Office Manager: Nancy Law

- The Finance Committee met and reviewed December 2020 Financial Reports.
- The District received deposits into the Riverside County Fund for December 2020 in the amount of \$759,201.43.
- \$5000.00 was transferred into the Reserve fund bringing our balance to \$228,561.42.
- Nancy attended on 12/9/2020 - CSMFO Intermediate Governmental Accounting/Financial Reporting - Session II
- Nancy conducted a Mid-Year Budget spending cutoff.
- Finance attended the Districts Quarterly Safety Committee Meeting
- Nancy has been out sick and is currently working from home.

Activities Coordinator: Kyle Simpson

- Facility Rentals have resumed in a limited capacity, 25% of building capacity for indoor events and 50% capacity for outdoor events.
- COVID-19 Testing Facility has been moved to the Woman's Club through February 28, 2021.
- We are renting out the ball fields for single team practices Monday through Thursday. There are eight practice teams scheduled for January.
- Adult Softball Winter Season will be starting up January 18, 2021. Applications have been sent out for sign ups
- The Grand Opening for the Fitness Court will be tentatively planned for February 5, 2021. With the expected rise in COVID cases from Christmas and New Year's Gatherings Kyle thought it would be safest to postpone it. The Press Release is completed
- The Bogart 1K/5K Fun Run is our first event scheduled for 2021 (March 13, 2021)
- We have dog training in the month of January and two skating groups using the hockey rink and hockey is resuming.
- Kyle completed his Ethics training.
- All other events and meetings have been cancelled until further notice due to COVID-19

Maintenance Foreman: Aaron Morris

Aaron wished Happy New Year to everyone and hopes they had a safe transition into 2021. He reported the maintenance department has been hard at work cleaning both the Noble Creek Park and Bogart Regional Park grounds. They are very grateful for all the yard improvements and looking forward to the continued growth of the Park District.

- Maintenance continues hands on training with the utility tractor; Grading, excavating, and moving materials with the bucket.
- Started the install of the two missing circuits in the Bogart day use meadow.
- Cleaned out and installed base gravel in the surrounding planters at the Grange Hall.
- Fixing various irrigation leaks around Noble Creek Park. They have had fresh leaks but are keeping on top of them.
- Cleaning up the grounds from the previous rains.
- Implementing new safety guidelines given in our previous Safety Compliance training regarding COVID-19 Safety Procedures.
- Aaron attended the SDMA National conference via zoom.
- Aaron congratulated all of the award winners and the directors on their new appointments. He wished Director Flores a happy birthday.

General Manager: Duane Burk

Duane reported he has been very busy from Thanksgiving through December. His daughter's wedding was on the fifth and it was very successful. He had knee surgery on the 14th so was inoperable for five days although still working from home on the Danny Thomas Ranch (DTR). The DTR property closed on December 31st. Staff has been out sick and we have had other challenges dealing with COVID procedures but we are still getting things done. He is looking forward to 2021. We are doing a lot of improvements at the DTR. Most of the board members have seen it and you will be seeing a lot of activity to the west of the property. He congratulated the board on their new appointments and wished John happy birthday.

*Armando disconnected from the meeting.

5. CALENDAR OF EVENTS:

5.1 Committee Meetings

- Collaborative Agency – First Wednesday Bi-Monthly, 5:00pm at the Beaumont Library.
- Finance – 1st Thursday of Every Month 5:00 pm NCCC.
- Facility Use Ad Hoc- Second & Fourth Tuesday Monthly @ 5:30 pm
- BCVRPD Board Meeting Schedule, NCCC
February 10, 2021
March 10, 2021
April 14, 2021

5.2. Upcoming Holidays

- Monday, January 18, 2021 – Martin Luther King Day
- Monday, February 15, 2021– President's Day

5.3. Events

- Beaumont Woman's Club COVID-19 Testing is extended through February 28, 2021.

DIRECTORS MATTERS/COMMITTEE REPORTS

Treasurer Flores: John thanked Best, Best and Krieger and their staff for getting everything done on the DTR as well as Duane and Dan for all his efforts and setting the pace for the rest of the Board to step up their game. He appreciates the hard work.

Vice Chair/Secretary Diercks: Chris wished Director Flores a happy birthday and Happy New Year to everybody. He said he is excited for the acquisition of the DTR. He appreciates all the hard work staff, Duane and legal have done. He hopes to get things back to normal this year.

Chairman Hughes: Dan thanked everyone who helped on the DTR project. He said Shopoff has a press release regarding the donation of the property and received an email thanking everybody. Duane & Dan met with David Heiss of The Record Gazette at the DTR property and there will be an article coming out in the paper on Friday. We are starting the process of regionalization. They have met with the Mayor of Calimesa, Bill Davis to discuss the land that we acquired and let them know it is our vision to regionalize recreation parks. He felt we are the best people to do it. Dan has spoken with Mike Lara, Mayor of Beaumont and they are very happy about the deal and would like to discuss some things with us.

Dan received a call from Mickey Valdivia and he is scheduling a meeting with the Mayor of Banning, Colleen Wallis. Dan said we have had the COVID testing at the Districts facilities since March 2020 and he is offering our services to use our facilities to administer the COVID vaccine.

Adjournment:

The meeting was adjourned 6:31pm in memory of Jim Lester who was member of the Lions Club and involved in many community events. Prayers and Rest in Peace.

Initial Motion: Vice Chair/Secretary Diercks

Second: Treasurer Flores

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Operating
January 2021**

Type	Date	Num	Name	Memo	Amount
10005 - Bank of Hemet - Operating					
Check	01/04/2021	Fee	Global Pay	Credit Card Machine - \$ Sales	-40.99
Check	01/04/2021	NL01042021	Best Buy	Finance Home Printer - Law, Nancy (COVID)	-196.60
Check	01/05/2021	Fees	EPX	Fees - Credit Card Machine	-419.65
General Journal	01/06/2021	Trans 01041		Transfer to Payroll for PR 01/08/2021	-20,000.00
Bill Pmt -Check	01/06/2021	245006631	SCE (6245)	Utilities - Electric - Tennis Courts, Horse Arena & Field 5/6	-307.71
Bill Pmt -Check	01/06/2021	135006931	SCE (0135)	Utilities - Electric - Woman's Club, Grange, BYB Snack Bar, NCCC, Maintenance & Park/Back Lots	-1,785.02
Bill Pmt -Check	01/06/2021	195006531	SCE (0195)	Utilities - Electric - Field #1 - 4	-288.54
Bill Pmt -Check	01/06/2021	435006431	SCE (0435)	Utilities - Electric (Fire Camp Lighting/Panel)	-182.24
Bill Pmt -Check	01/06/2021	947006231	SCE (1947)	Utilities - Electric - James Hughes Trailer	-84.87
Bill Pmt -Check	01/06/2021	062006831	SCE (2062)	Utilities - Electric - RV Park	-785.91
Bill Pmt -Check	01/06/2021	179006931	SCE (6179)	Utilities - Electric - General Electricity & Thunder Alley	-1,120.45
Check	01/06/2021	Fee	UMS/Celero Banking	Credit Card Fees	-6.50
Bill Pmt -Check	01/08/2021	01082021	Rosalind Otero	Unfunded Health Payment	-151.70
Check	01/09/2021	123507	Pete Gertlach	Umpires	-90.00
Check	01/09/2021	123508	James W. Halbrook	Umpires	-90.00
Check	01/09/2021	123509	Charles D. King	RV Space #21 - 12/23/2020 - 12/25/2020 (REFUND) Due to COVID	-95.00
Check	01/09/2021	123510	Jessica Warrick	Payroll Period 12/7/2020 - 12/20/2020 (12.5 hrs)	-375.00
Check	01/09/2021	123511	Jessica Warrick	Payroll Period 12/21/2020 - 1/3/2021 (6 hrs)	-180.00
Check	01/11/2021	123512	Kaboo Leasing Co.	Labor: Bend & Fabricate columns & beams for fuel Shed	-2,800.00
Check	01/11/2021	RF01112021	Postmaster	Certified Overnight Postage	-25.35
Bill Pmt -Check	01/12/2021	1001761893	CalPERS-OPEB	Accrued Liability as of June 30, 2018 - Rate Plan: 1357	-4,695.43
Bill Pmt -Check	01/12/2021	1001761890	CalPers	Employees - Health Insurance	-3,491.28
Bill Pmt -Check	01/12/2021	1089496519	Verizon Wireless	Monthly Wireless Phone Service	-585.33
Bill Pmt -Check	01/12/2021	1001761829	CalPers	Employee - 457 Plan	-25.00
Bill Pmt -Check	01/12/2021	1761818-20	CalPers	Employee - Retirement	-4,136.72
Bill Pmt -Check	01/12/2021	1761841-43	CalPers	Employee - Retirement	-4,155.57
Bill Pmt -Check	01/12/2021	1001761835	CalPers	Employee - 457 Plan	-25.00
General Journal	01/12/2021	Trans 01121		Transfer to Reserve for Monthly Reserve Transfer	-5,000.00
Check	01/13/2021	123513	Dan Hughes	Director Fees December 2020/Mileage	-648.72

Beaumont Cherry Valley Recreation & Park District Check Warrant Bank of Hemet - Operating January 2021

Type	Date	Num	Name	Memo	Amount
Check	01/13/2021	123514	Ryann Flores	Mileage - 40.1 miles @ .56 Board Packages/Bank/Post Office/Decorations/ Cupcakes for Board Meeting	-22.46
Check	01/13/2021	RF01132021	Stater Bros	Board Meeting Cupcakes/Duane Office Drinks	-89.22
Bill Pmt -Check	01/14/2021	123516	Acorn Technology Services	Monthly IT Service (November & December)	-3,890.00
Bill Pmt -Check	01/14/2021	123517	Action True Value Hardware	Flares - Traverse	-21.27
Bill Pmt -Check	01/14/2021	123518	Alfonso's Tree Service	Tree Trimming/Removal - NCCC & Park	-12,425.00
Bill Pmt -Check	01/14/2021	123519	Artwork Paint Company	Labor & Materials - Grange Painting Walls lobby and ceiling and door frame	-669.09
Bill Pmt -Check	01/14/2021	123520	Awards & Specialties	DIF Certificates, Lawyer Name plate, Employee Awards	-819.71
Bill Pmt -Check	01/14/2021	123521	Banning Chamber of Commerce	Yearty Membership	-75.00
Bill Pmt -Check	01/14/2021	123522	BDL Alarms, Inc.	Monthly Alarm Service	-224.00
Bill Pmt -Check	01/14/2021	123523	BCVWD 3-001	Utilities - Water - Bogart	-111.43
Bill Pmt -Check	01/14/2021	123524	BCVWD 3-002	Utilities - Water - Bogart	-3,875.18
Bill Pmt -Check	01/14/2021	123525	BCVWD 3-003	Utilities - Water - Bogart	-323.42
Bill Pmt -Check	01/14/2021	123526	BCVWD3-004	Utilities - Water - Bogart	-4,706.10
Bill Pmt -Check	01/14/2021	123527	BCVWD 8-005	Utilities - Water - Grange	-326.46
Bill Pmt -Check	01/14/2021	123528	BCVWD 8-006	Utilities - Water - Grange (Fire)	-44.25
Bill Pmt -Check	01/14/2021	123529	Blue Shield	Employee - Dental Insurance	-424.80
Bill Pmt -Check	01/14/2021	123530	Capri	FY 20/21 - 3rd qrt of the annual contribution (Workman's Compensation), 2nd Half - General Liability, Auto & Property	-40,792.88
Bill Pmt -Check	01/14/2021	123531	Frontier Communications	Monthly Wifi - Maintenance	-100.98
Bill Pmt -Check	01/14/2021	123532	Game Time	NC Park - Playground Replacement and install	-8,607.86
Bill Pmt -Check	01/14/2021	123533	Grand American Builders, Inc.	Installation of Granite counter top at Barn Doors Franco Garden, Labor & Materials: Maintenance Yard, fuel storage addition excavate steel column foundation, place rebar reinforcing, mix pour & finish, set beams	-5,981.78
Bill Pmt -Check	01/14/2021	123534	Image Source	Monthly Copier copies	-14.20
Bill Pmt -Check	01/14/2021	123535	Luthers Truck & Equipment	F350 Service, Chevy 1500 Service and Engine Light Check	-1,016.62
Bill Pmt -Check	01/14/2021	123536	Oak Valley Florist	Plant - Burk, Duane - Sympathy	-113.08
Bill Pmt -Check	01/14/2021	123537	Pattons Steel Corp	Maintenance Shed Repair to Storage	-931.87
Bill Pmt -Check	01/14/2021	123538	Pro-Pipe & Supply	Leak Repair on 3" line Field #7	-106.40
Bill Pmt -Check	01/14/2021	123539	Prudential Overall Supply	Weekly Uniform and Janitorial Supplies	-868.71
Bill Pmt -Check	01/14/2021	123540	Safety Compliance Company	Safety Meeting 11/18/2020 - Topic: #00102 Respiratory, Safety Meeting 12/16/2020 - Topic: #0040 Eye Protection	-500.00
Bill Pmt -Check	01/14/2021	123541	SingerLewak LLP	Financial Statement audit progress through November 30th, 2020	-3,550.87

Beaumont Cherry Valley Recreation & Park District Check Warrant Bank of Hemet - Operating January 2021

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	01/14/2021	123542	SRS Electric	Field #7 Restrooms all Wiring and Electrical, Vandalized Light Box at Horseshoe Pit, 1 new 4" LED Trim in Bathroom next to RC Track, Install (6) lights throughout woman's Club, Repair RV Space #16 burnt out from overloading	-6,208.84
Bill Pmt -Check	01/14/2021	123543	Star Pro Security Patrol Inc.	One Unarmed Officer 12/16/20 -1/15/2021, Thanksgiving 11/26/2020 & Christmas 12/25/2020	-4,692.00
Bill Pmt -Check	01/14/2021	123544	Turf Star, Inc.	November 2020 - PM Contract (18)units - (143) hrs, December 2020 - PM Contract (9) units - (62) hrs	-1,192.40
Bill Pmt -Check	01/14/2021	123545	Xerox Financial Services	Monthly Copier	-559.07
Bill Pmt -Check	01/14/2021	127822698	ARCO Business Solutions	Monthly Gas/Fuel - Traverse (22,079), Chevy (26,822), F350 (153,728)	-276.58
Bill Pmt -Check	01/14/2021	1001764294	CalPers	Employee - 457 Plan	-25.00
Bill Pmt -Check	01/14/2021	1764308-310	CalPers	Employee - Retirement	-3,998.47
Bill Pmt -Check	01/14/2021	01082021	Nextiva	Monthly Telephone Service	-292.34
Bill Pmt -Check	01/14/2021	28096023243	Office Depot	Office Supplies	-1,747.33
Bill Pmt -Check	01/14/2021	140169/109	SoCalGas	Utilities - Gas - Grange, Woman's Club & NCCC	-617.01
Bill Pmt -Check	01/14/2021	80942220486	The Home Depot	Utility Belt (Morris, Aaron)	-74.35
Bill Pmt -Check	01/14/2021	80024332839	Waste Management of the IE	Utilities - Trash - Woman's Club, NCCC, NC Park & Grange	-1,573.51
Bill Pmt -Check	01/14/2021	7957563	Wells Fargo Financial Leasing	Monthly Copier Lease	-884.66
Bill Pmt -Check	01/14/2021	2380-2621	Streamline	Monthly Website Service (November 2020)	-420.00
Bill Pmt -Check	01/14/2021	2888-5492	Streamline	Monthly Website Service (December 2020)	-420.00
Check	01/14/2021	RF01142021	Postmaster	Certified mail (per Janet)	-3.60
General Journal	01/15/2021	Trans 01152		Transfer to Bogart for Bogart Bills	-5,000.00
Check	01/15/2021	RF1152021	TrainHRLearning	HR Webinar - Flores, Ryann	-145.00
Bill Pmt -Check	01/15/2021	6297226973	Colonial Life	Employee - Life Insurance	-658.22
Bill Pmt -Check	01/15/2021	70101152021	Chevron	Monthly Gas/Fuel - F150 (18,818), Chevy (27,329), F550 (66,541), Gas Cans & Fuel Tank	-849.56
Bill Pmt -Check	01/15/2021	223213680	Frontier Communications	Monthly Wifi - Bogart	-60.98
Bill Pmt -Check	01/15/2021	223213542	Frontier Communications	Monthly Wifi - Grange	-203.52
Bill Pmt -Check	01/15/2021	223213094	Frontier Communications	Monthly Wifi - NCCC	-251.96
Bill Pmt -Check	01/15/2021	223212858	Frontier Communications	Monthly Wifi - Woman's Club	-91.76
Check	01/15/2021	AM01152021	Battery Barn	Replacement Battery - Workman GTX	-66.91
Check	01/15/2021	AM01152021	Top Line Industrial Supply	Fire Hose Fittings for 1" Hose	-149.96
General Journal	01/19/2021	Trans01191		Transfer to Project for Bills	-3,000.00

Beaumont Cherry Valley Recreation & Park District Check Warrant Bank of Hemet - Operating January 2021

Type	Date	Num	Name	Memo	Amount
General Journal	01/19/2021	Trans01192		Transferred from Quimby/DIF for Capital Improvement Bills	40,000.00
Check	01/20/2021	123547	Armando De La Cruz	Director Fees - December 2020	-600.00
Bill Pmt -Check	01/20/2021	01202021	VSP-Vision Service Plan	Employee - Vision Insurance	-173.37
Check	01/20/2021	123546	Aja Ortega	Refundable Security Deposit - (Cancelled Event) - 4/24/2021 - Franco Garden	-500.00
General Journal	01/21/2021	Trans121211		Transfer to Payroll for PR 01/22/2021	-20,000.00
Check	01/21/2021	123548	Anthony Gutierrez	RV Space #14 - 1/22/2021-1/23/2021 (REFUND) cancelled	-60.00
Check	01/21/2021	RF01212021	Amazon.com	Disinfecting Whips - Office machines/trucks Etc.	-364.84
Check	01/21/2021	NL01222021	CSDA	Workshop: HR Boot Camp for Special Districts - Flores, Ryann	-175.00
Check	01/22/2021	NL01222021	Apple.com	icloud Storage Upgrade	-2.99
Check	01/25/2021	123549	Chris Dierocks.	Director Fees - December 2021	-200.00
Check	01/25/2021	123550	Chris Dierocks.	Director Fees - January 2021	-200.00
Check	01/25/2021	123551	Kaboo Leasing Co.	Grange Hall - Build & Install weld together shade structure at back	-4,000.00
Bill Pmt -Check	01/25/2021	BH02186053	UMPQUA Bank	Sirius XM Traverse, Ring Central Meetings, Postage, Business Meals	-1,057.44
Bill Pmt -Check	01/25/2021	01252021	UNUM	Employee - Disability Insurance	-804.11
Bill Pmt -Check	01/27/2021	123552	BCVWD 8-001	Utilities - Water - Park	-3,981.74
Bill Pmt -Check	01/27/2021	123553	BCVWD 8-002	Utilities - Water - Park	-1,995.02
Bill Pmt -Check	01/27/2021	123554	BCVWD 8-003	Utilities - Water - NCCC	-1,404.13
Bill Pmt -Check	01/27/2021	123555	Beaumont Power Equip.	Weed Whip Line/Oil Mix	-129.26
Bill Pmt -Check	01/27/2021	123556	Beaumont Safe & Lock	Noble Creek RR Storage Keys	-61.00
Bill Pmt -Check	01/27/2021	123557	Best Best & Krieger	Monthly Legal Services - COVID-19, General & DT Ranch	-44,348.35
Bill Pmt -Check	01/27/2021	123558	BMI	Yearly Music Permit	-368.00
Bill Pmt -Check	01/27/2021	123559	Chris Taylor's Plumbing	Kitchen Main Clogged (Woman's Club)	-157.50
Bill Pmt -Check	01/27/2021	123560	City of Beaumont	Utilities - Sewer - NCCC/Woman's Club	-1,955.90
Bill Pmt -Check	01/27/2021	123561	Clark Pest Control	Monthly Pest Control	-1,155.00
Bill Pmt -Check	01/27/2021	123562	Desert Quality Heating & Air	Reconnect Mini-Split for Bridal Room	-375.00
Bill Pmt -Check	01/27/2021	123563	Grand American Builders, Inc.	Slab for storage Container, Grange Hall Door Repair, & Re-Plumb & Brace Pole at DT Ranch	-4,856.97
Bill Pmt -Check	01/27/2021	123564	Image Source	Monthly Copier copies	-14.20
Bill Pmt -Check	01/27/2021	123565	Jani-King of California, Inc	Monthly Janitorial Service	-1,967.82
Bill Pmt -Check	01/27/2021	123566	Oak Valley Florist	Plant - Burk, Duane	-113.08
Bill Pmt -Check	01/27/2021	123567	Pattons Steel Corp	Material: ADA Handrail at Dog Park, Grange Hall Rear Shade Structure	-2,457.44

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Operating
January 2021**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	01/27/2021	123568	Prudential Overall Supply	Weekly Uniform and Janitorial Supplies	-359.44
Bill Pmt -Check	01/27/2021	123569	Slugg Bugg Pest Control	Bi Weekly Pest Control Buildings	-405.00
Bill Pmt -Check	01/27/2021	123570	Star Pro Security Patrol Inc.	One Unarmed Officer 01/16-01/31, 8 hour/Day for 12 hours Wed-Sun	-2,208.00
Bill Pmt -Check	01/27/2021	123571	BDL Alarms, Inc.	Monthly Alarm Service	-224.00
Check	01/27/2021	NL01272021	CSDA	Workshop - Finance for Special Districts - Zaragoza, Alyssa	-175.00
Check	01/28/2021	123572	James W. Halbrook	Umpires	-60.00
Check	01/28/2021	123573	Sam De Los Angeles	Umpires	-60.00
Bill Pmt -Check	01/28/2021	1001772631	CalPers	Employee - 457 Plan	-25.00
Bill Pmt -Check	01/28/2021	1772633-35	CalPers	Employee - Retirement	-4,150.85
Bill Pmt -Check	01/28/2021	95811	Robertsons	Material: Concrete RV Pads	-2,551.36
Check	01/29/2021	123574	Ryann Flores	Mileage - 43.3 @ .56 - Board Packages/Post Office/Deposits	-24.25
Check	01/29/2021	123575	Jessica Warrick	Payroll Period 1/4/2021 - 1/17/2021 (12 hrs)	-360.00
			TOTAL		-239,965.31

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Project
January 2021**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
10015 - Bank of Hemet - Project Account					
Bill Pmt -Check	01/14/2021	4593	Turf Star, Inc.	Replacement Brush & Mat for Sand Pro, Rear Tire Workman	-593.70
Check	01/15/2021	4594	Kaboo Leasing Co.	Grange Hall - Handrail	-2,000.00
General Journal	01/19/2021	Trans01191		Transferred from Operating for Bills	3,000.00
				TOTAL	406.30

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Reserve
January 2021**

<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	01/12/2021	Trans 01121		Transferred from Operating for Monthly Reserve Transfer	5,000.00
				TOTAL	5,000.00

**Beaumont Cherry Valley Recreation & Park District
 Check Warrant
 Bank of Hemet - Ouimby/DIF
 January 2021**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
10020 · Bank of Hemet - Quimby/DIF					
General Journal	01/19/2021	Trans01192		Transfer to Operating for Capital Improvement Bills	-40,000.00
				TOTAL	-40,000.00

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Bogart
January 2021**

Type	Date	Num	Name	Memo	Amount
10050 - Bank of Hemet - Bogart Park					
Check	01/04/2021	Fee	UMS/Celero Banking	Credit Card Fees - Credit Card Machine	-157.01
Bill Pmt -Check	01/06/2021	823006931	SCE (9823)	Utilities - Electric (Bogart)	-973.37
Check	01/06/2021	Fee	UMS/Celero Banking	Credit Card Fees - (Kiosk)	-6.50
Bill Pmt -Check	01/14/2021	5131	Beaumont Do it Best	Leak under Woman's Restroom at Field 5/6, 3" Steel Plug - Well Line Break, Padlocks for DTR Ranch entrance Gates	-60.84
Bill Pmt -Check	01/14/2021	5132	Clark Pest Control	Monthly Pest Control	-275.00
Bill Pmt -Check	01/14/2021	5133	Frontier Communications	Monthly Wifi Service	-136.76
Bill Pmt -Check	01/14/2021	5129	Land Engineering Consultants	CEQA - Grading and Erosion Control Plan, Hydrology & Hydraulic Analysis, Storm Water Pollution, Meetings & Coordination	-3,287.50
Bill Pmt -Check	01/14/2021	5130	Well Tec Services Inc.	Rewire pump control panel, replace 777 motor saver, replace 240v timer and perform start up to insure proper operation	-1,985.00
Bill Pmt -Check	01/14/2021	80024332871	Waste Management of the IE	Utilities - Trash	-526.17
General Journal	01/15/2021	Trans 01152		Transferred from Operating for Bogart Bills	5,000.00
Bill Pmt -Check	01/27/2021	5134	Beaumont Do it Best	Irrigation parts for Bogart Day use valve install and reusable gloves for camp hosts	-33.34
Bill Pmt -Check	01/27/2021	5135	Clark Pest Control	Monthly Pest Control	-275.00
Bill Pmt -Check	01/27/2021	5136	BCVWD 3-005	Utilities - Water	-979.08
TOTAL					-3,695.57

Beaumont Cherry Valley Recreation Park District

Bank Account Balances

As of 1/31/2021

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
1 Bank of Hemet - Operating	\$ 124,557.34	\$ 262,383.06	\$ 145,421.37	\$ 7,595.65	
2 Bank of Hemet - Payroll Account	\$ 12,077.51	\$ 50,964.55	\$ 40,000.00	\$ 1,112.96	
3 Bank of Hemet - Project Account	\$ 891.15	\$ 2,593.70	\$ 3,000.00	\$ 1,297.45	
4 Bank of Hemet - Bogart	\$ 3,575.08	\$ 9,295.57	\$ 12,619.25	\$ 6,898.76	
5 Bank of Hemet MM	\$ 1,587.47		\$ 0.16	\$ 1,587.63	
6 Bank of Hemet - Reserve Fund	\$ 228,561.42		\$ 5,009.31	\$ 233,570.73	
7 Bank of Hemet - Quimby/DIF	\$ 81,421.02	\$ 40,000.00	\$ 22,328.04	\$ 63,749.06	
8 Petty Cash	\$ 500.00			\$ 500.00	
9 Riverside County Fund	\$ 810,421.42			\$ 810,421.42	
10	\$ 1,263,592.41	\$ 365,236.88	\$ 228,378.13	\$ 1,126,733.66	
11 Bank of Hemet - Reserve Fund	Balance	Payables	Deposits	Ending Balance	Notes/Comments
12 Operating Reserve	\$ 228,493.67		\$ 5,000.00	\$ 233,493.67	NOT to be USED
13 Capital Reserve	\$ 67.75		\$ 9.31	\$ 77.06	Min Balance of \$50,000
14 TOTAL RESERVE ACCOUNT	\$ 228,561.42	\$ -	\$ 5,009.31	\$ 233,570.73	

Beaumont-Cherry Valley Recreation & Park District Improvement Corporation

Bank Account Balance

As of 1/31/2021

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
15 Bank of Hemet	\$ 78,798.11	\$ 720.90	\$ 200.00	\$ 78,277.21	



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Staff Report

Agenda Item No. **3.1**

To: Board of Directors
From: Nancy Law, Business Services Coordinator
Via: Duane Burk, General Manager
Date: February 10th, 2021
Subject: Approval of Final Reading 18/19 Audit

Background and Analysis:

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

SingerLewak has performed these audits for the District for the last three years, Due to COVID-19 restrictions SingerLewak auditors performed the annual audit for FY 2018-2019 ending June 30th, 2019 virtually.

On September 23rd, 2021 the draft audit for FY 2018-2019 was approved by the Board of Directors.

On Thursday, February 4th, 2021 the Final Draft Audit was reviewed by the Finance Committee, Treasurer John Flores, and Vice Chair/Secretary Chris Diercks.

Fiscal Impact:

District approximated the Audit cost of \$32,000 for FY 18-19.

Recommendations:

Staff recommends that the Board review, comment and approve the Audit for FY 2018-2019 ending June 30, 2019.

Respectfully Submitted,

Nancy Law
Financial Services Technician/Office Manager

December 17, 2020

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

In planning and performing our audit of the financial statements of Beaumont-Cherry Valley Recreation and Park District (the District) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the District's internal control to be material weaknesses:

Financial Accounting and Financial Statement Preparation

Maintaining accounting records and preparing financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires technical knowledge and ability that management does not possess. This resulted in the need for material assistance with respect to preparing the financial statements and the related notes. The most significant assistance being related to the preparation of the Pension and OPEB adjustments and attendant disclosures in accordance with U.S. GAAP.

We believe this indicates a material weakness within the design of the control environment, control activities, and monitoring as it relates to financial accounting and reporting. We recommend, wherever possible, that management acquire knowledge regarding financial accounting and reporting to mitigate this weakness.

Segregation of Duties

As is typical of most small organizations, the District's internal control system has been weakened because of limited personnel and inadequate segregation of duties. Segregation of duties, if adequate, will prevent a person from both perpetuating and concealing an irregularity or fraud. While management has implemented policies and procedures to partially mitigate this risk, the size of the District still allows for the possibility for such an event to occur. We believe this indicates a material weakness in the design of the District's control environment. We recommend that, as much as possible, accounting duties be segregated and that an independent review be performed periodically to ensure that where there is no proper segregation, transactions are being properly handled and recorded.

This communication is intended solely for the information and use of management and the Board of Directors and is not intended to be, and should not be, used by anyone other than these specified parties.

Singer Lewak LLP

Beaumont-Cherry Valley Recreation and Park District

Report to the Board of Directors

December 17, 2020



December 17, 2020

Board of Directors
Beaumont-Cherry Valley Recreation and Park District
Beaumont, California

We are pleased to present this report related to our audit of the financial statements of Beaumont-Cherry Valley Recreation and Park District (the "District") as of and for the year ended June 30, 2019. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

SingerLewak LLP

Contents

	Page
Required Communications	2 - 3
Summary of Significant Accounting Estimates	4
Summary of Recorded Audit Adjustments	5 - 6
Summary of Uncorrected Misstatements	7
Exhibit A – Significant Written Communications Between Management and Our Firm	
Exhibit A – Letter Communicating Material Weaknesses in Internal Control Over Financial Reporting	8 - 9
Exhibit B – Representation Letter	10 - 16

Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated July 16, 2020. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication dated July 16, 2020 regarding the planned scope and timing of our audit and identified significant risks.
Accounting Policies and Practices	<p data-bbox="607 947 1450 1115">Preferability of Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.</p> <p data-bbox="607 1150 1450 1360">Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p data-bbox="607 1392 1450 1528">Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p data-bbox="607 1560 1450 1734">Management's Judgments and Accounting Estimates Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached Summary of Significant Accounting Estimates.</p>
Audit Adjustments	Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the District are shown in the attached Summary of Recorded Audit Adjustments.

Area	Comments
Uncorrected Misstatements	Uncorrected misstatements are summarized in the attached Summary of Uncorrected Misstatements.
Departure from the Auditor's Standard Report	We have included an Other-Matter paragraph in our report due to the omission of the management's discussion and analysis that U.S. GAAP requires to be presented to supplement the basic financial statements. Our opinion on the basic financial statements is not affected by this missing information.
Other Information in Documents Containing Audited Financial Statements	Our responsibility for other information in documents containing the District's audited financial statements is to read the information and consider whether its content or manner of its presentation is materially inconsistent with the financial information covered by our auditor's report or whether it contains a material misstatement of fact. We read the District's Required Supplementary Information and Other Supplementary Information. We did not identify material inconsistencies with the audited financial statements.
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Letter Communicating Significant Deficiencies and Material Weaknesses in Internal Control Over Financial Reporting	We have separately communicated the material weaknesses in internal control over financial reporting identified during our audit of the financial statements, and this communication is attached as Exhibit A.
Significant Written Communications Between Management and Our Firm	The representation letter provided to us by management, is attached as Exhibit B.

Summary of Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the District's June 30, 2019 financial statements.

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Depreciation and amortization of capital assets	<p>The District's policy has set the capitalization threshold for reporting capital assets at \$5,000.</p> <p>Capital assets acquired and/or constructed are capitalized at historical cost.</p> <p>Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets.</p>	<p>Estimated useful lives are determined based on asset categories (i.e. buildings and infrastructure, building and land improvements, maintenance equipment and vehicles, etc.).</p>	<p>Based on examining the capital asset listing, performing substantive testing through analytical procedures and test of details, evaluation of the underlying assumptions supporting this estimate, evaluation of the reasonableness of the methodology, and the consistency of application, we conclude that management's approach is appropriate and the estimation process is reasonable.</p>
Retirement and other post-employment benefits deferred outflows, liabilities, deferred inflows, and expenses	<p>See Notes 2 (relevant sections), 6 and 7 of the District's financial statements for information regarding the District's relevant accounting policies and estimation process.</p>	<p>See Notes 2 (relevant sections), 6 and 7 of the District's financial statements for information regarding the District's relevant accounting policies and estimation process.</p>	<p>Based on evaluation of the underlying assumptions supporting the estimates, the reasonableness of the methodology, and the consistency of application, we conclude that management's approach is appropriate and the estimation process is reasonable.</p>

Summary of Recorded Audit Adjustments

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Net Position	Revenue	Expense
To correct CalPERS \$ pension contributions to CalPERS retirement expense from CalPERS Prefund OPEB.	-	\$ 1,452	\$ -	-	\$ 1,452
Revision to client provided entry – To record the current year depreciation at year-end and accumulated depreciation as of year-end.	271,450	-	-	-	(271,450)
To reverse prior year accounts payable adjusting journal entries.	-	(19,740)			(19,740)
To adjust professional fees expense for prepaid service not received as of year-end.	18,932	-	-	-	(18,932)
To reverse prior year taxes receivable adjusting journal entry.	6,473	-	-	6,473	-
To record current year capital lease asset addition, current year payments, interest expense, and remaining capital lease obligation.	70,882	20,674	-	-	(50,208)

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Net Position	Revenue	Expense
To record current year CalPERS pension contribution that cross year-end.	-	4,374	-	-	4,374
To record GASB68 adjustments for CalPERS pension plans.	(54,091)	(29,143)	-	-	24,948
To adjust the OPEB related accounts to the appropriate balances at year-end.	(5,322)	7,504	-	-	12,826
To record the revenue from the lease purchase agreement as a deferred inflow of resources and recognize six months of revenue in the current year.	-	310,401	-	(310,401)	-
To adjust opening net position for the Improvement Corporation.	-	-	(2,469)	2,469	-
Total effect				<u>\$ (301,459)</u>	<u>\$ (316,730)</u>
Statement of net position effect	<u>\$ 308,324</u>	<u>\$ 295,522</u>	<u>\$ (2,469)</u>		

Summary of Uncorrected Misstatements

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the financial position, results of operations, cash flows and related financial statement disclosures. Following is a summary of those differences.

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Net Position	Revenue	Expense
Projected misstatement as a result of unrecorded liabilities testing.	\$ -	\$ 10,470	\$ -	\$ -	\$ 10,470
Total effect				<u>\$ -</u>	<u>\$ 10,470</u>
Statement of net position effect	<u>\$ -</u>	<u>\$ 10,470</u>	<u>\$ -</u>		

**Exhibit A — Letter Communicating Material Weaknesses in Internal Control
Over Financial Reporting**

December 17, 2020

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

In planning and performing our audit of the financial statements of Beaumont-Cherry Valley Recreation and Park District (the District) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the District's internal control to be material weaknesses:

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Maintaining accounting records and preparing financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires technical knowledge and ability that management does not possess. This resulted in the need for material assistance with respect to preparing the financial statements and the related notes. The most significant assistance being related to the preparation of the Pension and OPEB adjustments and attendant disclosures in accordance with U.S. GAAP.

We believe this indicates a material weakness within the design of the control environment, control activities, and monitoring as it relates to financial accounting and reporting. We recommend, wherever possible, that management acquire knowledge regarding financial accounting and reporting to mitigate this weakness.

Segregation of Duties

As is typical of most small organizations, the District's internal control system has been weakened because of limited personnel and inadequate segregation of duties. Segregation of duties, if adequate, will prevent a person from both perpetuating and concealing an irregularity or fraud. While management has implemented policies and procedures to partially mitigate this risk, the size of the District still allows for the possibility for such an event to occur. We believe this indicates a material weakness in the design of the District's control environment. We recommend that, as much as possible, accounting duties be segregated and that an independent review be performed periodically to ensure that where there is no proper segregation, transactions are being properly handled and recorded.

This communication is intended solely for the information and use of management and the Board of Directors and is not intended to be, and should not be, used by anyone other than these specified parties.

Singer Lewak LLP

Exhibit B — Representation Letter



BEAUMONT-CHERRY VALLEY RECREATION & PARK DISTRICT

**Noble Creek Community Center
390 W. Oak Valley Parkway Beaumont, CA 92223 (951)845-9555**

P.O. Box 490 Fax (951)845-9557

www.bcvparks.com

e-mail: duane@bcvparks.com

December 17, 2020

SingerLewak LLP
1650 Iowa Avenue, Suite 200
Riverside, CA 92507

This representation letter is provided in connection with your audit of the basic financial statements of Beaumont-Cherry Valley Recreation and Park District, CA (the "District") as of and for the year ended June 30, 2019 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of December 17, 2020:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated July 16, 2020, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
6. Related-party transactions, including those with component units for which the District is accountable, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

SingerLewak LLP
December 17, 2020
Page 2 of 7

7. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, as amended.
8. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
10. We have reviewed and approved the adjusting journal entries you have proposed, and they will be posted to the accounts accordingly.
11. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.
12. With respect to drafting and preparing the financial statements and related notes and preparing the Special District's State Controller's Report services performed in the course of the audit:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
13. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
14. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
15. We have informed you of all uncorrected misstatements. As of and for the year ended June 30, 2019, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

SingerLewak LLP
 December 17, 2020
 Page 3 of 7

Description	Effect—Increase (Decrease)				
	Assets	Liabilities	Net Position	Revenue	Expense
Projected misstatement \$ as a result of unrecorded liabilities testing.	- \$	10,470	\$ -	\$ -	\$ 10,470
Total effect				\$ -	\$ 10,470
Statement of net position effect	\$ -	\$ 10,470	\$ -		

Information Provided

16. We have provided you with:

- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
- b. Additional information that you have requested from us for the purpose of the audit;
- c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and
- d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

17. All transactions have been recorded in the accounting records and are reflected in the financial statements.

18. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

19. We have no knowledge of allegations of fraud or suspected fraud affecting the entity's financial statements involving:

- a. Management.
- b. Employees who have significant roles in internal control.
- c. Others where the fraud could have a material effect on the financial statements.

20. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, short sellers or others.

SingerLewak LLP
December 17, 2020
Page 4 of 7

21. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
22. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.
23. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
24. We have informed you of all significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize and report financial data.
25. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Government-specific

26. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
27. We have a process to track the status of audit findings and recommendations.
28. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related communications have been implemented.
29. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net positions.
30. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
31. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objective, and any other instances that warrant the attention of those charged with governance.
32. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objective, and any other instances that warrant the attention of those charged with governance.
33. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

SingerLewak LLP
December 17, 2020
Page 5 of 7

34. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting noncompliance.
35. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
36. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
37. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclosed all other joint ventures and other related organizations, if any.
38. The financial statements properly classify all funds and activities in accordance with GASB Statement No.34.
39. Components of net position are properly classified, and if applicable, approved.
40. Expenses have been appropriately classified in the statement of activities.
41. Revenues are appropriately classified in the statement of activities.
42. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
43. Deposits and investments are properly classified as to risk and are properly disclosed.
44. Capital assets are properly capitalized, reported, and if applicable, depreciated.
45. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under this policy.
46. We believe that the actuarial assumptions and methods used by the actuary for funding purposes and for determining accumulated other post employment Plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plan's actuary.
47. We believe the information obtained from the audited financial statements of and other participant information provided by California Public Employees' Retirement System ("CalPERS") is appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the Plan or its auditor in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plan or its auditor.

SingerLewak LLP
December 17, 2020
Page 6 of 7

48. We do not plan to terminate or make frequent amendments to our pension or other postretirement benefit plans.
49. No events, including instances of noncompliance have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements, which have not already been adjusted or disclosed.

COVID-19

50. The disruption resulting from the COVID-19 pandemic is currently expected to be temporary, but there is considerable uncertainty around the duration and it is unknown how long these conditions will last and what the complete financial effect will be to the District; however, the District does not expect the financial impact to be severe or there to be any significant impact on the District's long-term ability to continue operations. The District has disclosed all matters of which we are aware that are relevant to the District's ability to continue operations.

Supplementary Information

51. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
52. With respect to the Required Supplementary Information presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the required supplementary information.

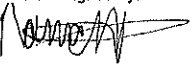
SingerLewak LLP
December 17, 2020
Page 7 of 7

Beaumont-Cherry Valley Recreation and Park District

DocuSigned by:

A1740849778F43A

Duane Burk,
General Manager

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Nancy Law,
Office Manager

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Janet Covington,
HR Manager



BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

Creating Opportunities for a Healthy Community

**FINANCIAL REPORT
JUNE 30, 2019**

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT
CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	3 - 4
Statement of Activities	5
Balance Sheet – Governmental Funds	6 - 7
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds	8 - 9
Notes to Financial Statements	10 - 33
REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED	
Schedule of Pension Plan Contributions – Last 10 Years	34
Schedule of District's Proportionate Share of Net Pension Liability – Last 10 Years	35
Schedule of Changes in the District's Net OPEB Liability and Related Ratios – Last 10 Years	36
OTHER SUPPLEMENTARY INFORMATION – UNAUDITED	
Officers, Directors, and Senior Management and Insurance Coverage	37

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Beaumont-Cherry Valley Recreation and Park District (the "District") as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's minimum audit requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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, 2019 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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information related to the pension and other postemployment benefits plans on pages 34 through 36 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The accompanying schedules of officers, directors, and senior management and insurance coverage on page 37 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.


December 17, 2020

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
June 30, 2019

**Governmental
Activities**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets

Cash and cash equivalents	\$ 1,715,969
Accounts receivable:	
Program service fees	85,247
Property taxes	96,102
Prepays	18,932
Capital assets nondepreciable	414,843
Capital assets depreciable, net	<u>2,366,996</u>
 Total assets	 <u>4,698,089</u>

Deferred outflows of resources

Pension related	251,071
OPEB related	<u>64,479</u>
 Total deferred outflows of resources	 <u>315,550</u>

Total assets and deferred outflows of resources

\$ 5,013,639

See notes to financial statements.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

STATEMENT OF NET POSITION

June 30, 2019

Governmental Activities

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Liabilities

Accounts payable to vendors	\$ 297,994
Accrued payroll	15,409
Program service fee deposits	23,905
Capital lease obligation	20,674
Long-term liabilities	<u>848,617</u>

Total liabilities 1,206,599

Deferred inflows of resources

Pension related	32,677
Lease assignment	<u>310,401</u>

Total deferred outflows of resources 343,078

Net position

Net investment in capital assets	2,781,839
Unrestricted	<u>682,123</u>

Total net position 3,463,962

Total liabilities, deferred inflows of resources, and net position

\$ 5,013,639

See notes to financial statements.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenue Governmental Activities
Governmental activities				
Recreation	\$ 2,356,440	\$ 453,657	\$ 125,000	\$ (1,777,783)
Foundation	<u>31,504</u>	<u>43,752</u>	<u>-</u>	<u>12,248</u>
Total	<u>\$ 2,387,944</u>	<u>\$ 497,409</u>	<u>\$ 125,000</u>	<u>(1,765,535)</u>
General revenues:				
				1,939,520
Property taxes				338,876
Intergovernmental revenues				19,678
Interest income				<u>86,021</u>
Other				
Total general revenues				<u>2,384,095</u>
Change in net position				618,560
Net position, beginning of year				<u>2,845,402</u>
Net position, end of year				<u>\$ 3,463,962</u>

See notes to financial statements.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2019

	<u>General Fund</u>	<u>Foundation Fund</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 1,475,261	\$ 240,708	\$ 1,715,969
Accounts receivable:			
Program service fees	85,247	-	85,247
Property taxes	64,550	-	64,550
Prepays	18,932	-	18,932
Due from other funds	-	71,170	71,170
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,643,990</u>	<u>\$ 311,878</u>	<u>\$ 1,955,868</u>
Liabilities			
Accounts payable to vendors	297,994	-	297,994
Accrued payroll	15,409	-	15,409
Program service fee deposits	23,905	-	23,905
Due to other funds	71,170	-	71,170
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	408,478	-	408,478
Fund balances			
Unassigned	<u>1,235,512</u>	<u>311,878</u>	<u>1,547,390</u>
Total liabilities and fund balances	<u>\$ 1,643,990</u>	<u>\$ 311,878</u>	<u>\$ 1,955,868</u>

See notes to financial statements.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
June 30, 2019

Amounts reported for governmental activities in the
Statement of Net Position are different because:

Total fund balances - governmental fund	\$ 1,547,390
Accounts receivable in the statement of net position that do not provide current financial resources are not reported as receivables in the funds.	31,552
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources and, therefore, are not reported in the fund.	2,781,839
Capital lease obligations are not reported in the fund	(20,674)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund.	(848,617)
Deferred inflows related to the lease assignment are not reported in the fund.	(310,401)
Deferred inflows and outflows related to the pension are not reported in the fund.	218,394
Deferred outflows related to OPEB are not reported in the fund.	<u>64,479</u>
Net position of governmental activities	<u>\$ 3,463,962</u>

See notes to financial statements.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
Year Ended June 30, 2019

	<u>General Fund</u>	<u>Foundation Fund</u>	<u>Totals</u>
Revenues			
Program service fees	\$ 453,657	\$ 43,752	\$ 497,409
Grant income	125,000	-	125,000
Property taxes	1,907,968	-	1,907,968
Intergovernmental revenues	338,876	-	338,876
Interest income	19,678	-	19,678
Other	<u>82,967</u>	<u>5,523</u>	<u>88,490</u>
Total revenues	<u>2,928,146</u>	<u>49,275</u>	<u>2,977,421</u>
Expenditures			
Salaries and benefits	1,068,827	-	1,068,827
Services and supplies	1,183,252	31,504	1,214,756
Capital outlay	<u>673,319</u>	<u>-</u>	<u>673,319</u>
Total expenditures	<u>2,925,398</u>	<u>31,504</u>	<u>2,956,902</u>
Revenues over expenditures	<u>2,748</u>	<u>17,771</u>	<u>20,519</u>
Interfund Activity			
Transfers in	93,336	389,910	483,246
Transfers out	<u>(389,910)</u>	<u>(93,336)</u>	<u>(483,246)</u>
	<u>(296,574)</u>	<u>296,574</u>	<u>-</u>
Net change in fund balances	(293,826)	314,345	20,519
Fund Balance			
Beginning of year	<u>1,567,887</u>	<u>-</u>	<u>1,567,887</u>
End of year	<u>\$ 1,274,061</u>	<u>\$ 314,345</u>	<u>\$ 1,588,406</u>

See notes to financial statements.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
Year Ended June 30, 2019

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

Net change in fund balance - governmental fund	\$	20,519
Revenues that were accrued in the statement of activities that are not considered current financial resources in the current year governmental fund statements		29,083
Changes in compensated absences, deferred outflows and inflows related to pension/OPEB, and the pension/OPEB liabilities.		7,120
Capital outlays are reported as expenditures in the governmental fund statements; however, in the Statements of Activities, capital outlay is not an expense, rather it is an increase in capital assets.		673,319
Depreciation expense allocates the costs of capital assets over their useful lives. It is not reported as an expenditure in the governmental fund statements.		<u>(111,481)</u>
Change in net position of governmental activities	\$	<u>618,560</u>

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 and receives a majority of their income from the County of Riverside through property taxes. The Board of Directors has the power to determine fiscal, personnel, and administrative policy subject only to state law.

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 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 generally accepted accounting principles ("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.).

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.

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.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 not rated.

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.

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

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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
Building 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, 2019, 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.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (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, 2019, 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

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

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 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, which requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As deferred by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the requirements for this statement are effective for reporting periods beginning after December 15, 2020.

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.

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

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, 2019:

Petty cash	\$ 500
Deposits in financial institutions	723,337
Cash held in the Riverside County Treasurer’s Pooled Investment Fund	<u>992,132</u>
	<u>\$ 1,715,969</u>

Investments Authorized by the District’s Investment Policy

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

Credit Risk and Custodial Credit Risk

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

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

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, 2019, \$473,337 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, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets nondepreciable:				
Land	\$ 271,450	\$ -	\$ -	\$ 271,450
Construction in progress	<u>44,560</u>	<u>143,393</u>	<u>(44,560)</u>	<u>143,393</u>
Total capital assets nondepreciable	<u>316,010</u>	<u>143,393</u>	<u>(44,560)</u>	<u>414,843</u>
Capital assets depreciable:				
Buildings and infrastructure	1,082,194	508,615	-	1,590,809
Building and land improvements	1,107,796	323,727	-	1,431,523
Maintenance equipment and vehicles	<u>240,093</u>	<u>151,008</u>	<u>-</u>	<u>391,101</u>
Total capital assets depreciable	<u>2,430,083</u>	<u>983,350</u>	<u>-</u>	<u>3,413,433</u>
Less accumulated depreciation:				
Buildings and infrastructure	(647,574)	(33,219)	-	(680,793)
Building and land improvements	(192,366)	(59,497)	-	(251,863)
Maintenance equipment and vehicles	<u>(95,016)</u>	<u>(18,765)</u>	<u>-</u>	<u>(113,782)</u>
Total accumulated depreciation	<u>(934,956)</u>	<u>(111,481)</u>	<u>-</u>	<u>(1,046,437)</u>
Total capital assets depreciable, net	<u>1,495,127</u>	<u>871,869</u>	<u>-</u>	<u>2,366,996</u>
Total capital assets, net	<u>\$ 1,811,137</u>	<u>\$ 1,015,262</u>	<u>\$ (44,560)</u>	<u>\$ 2,781,839</u>

All depreciation expense was charged to recreation activities.

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

NOTE 5 – LONG-TERM LIABILITIES

Long-term liabilities activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Compensated absences	\$ 29,019	\$ 49,302	\$ (41,370)	\$ 36,951
Net other post employment benefits liability	160,735	37,305	(69,801)	128,239
Net pension liability	<u>704,934</u>	<u>-</u>	<u>(21,507)</u>	<u>683,427</u>
Total	<u>\$ 894,688</u>	<u>\$ 86,607</u>	<u>\$ (132,678)</u>	<u>\$ 848,617</u>

The only portion of long-term liabilities that is considered due within one year is the compensated absences amount of \$36,951.

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 the California Public Employees' Retirement System ("CalPERS"), unless they specifically opt out. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes within the Public Employee's Retirement Law. The District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through Board approval. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, membership, and financial information that can be found on the CalPERS website at www.calpers.ca.gov.

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.

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

NOTE 6 – PENSION PLAN (Continued)

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 \$106,605 for the year ended June 30, 2019.

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, 2019 are summarized as follows:

	Miscellaneous	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013*</u>
Hire date		
Benefit formula	2.7% at 55	2.0% at 62
Benefit vesting schedule	5 years	5 years
Benefit payments	Monthly for life	Monthly for life
Final average compensation period	12 months	36 months
Sick leave credit	Yes	Yes
Retirement age	50 to 55 & up	52 to 67 & up
Monthly benefits as a percent of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Cost of living adjustment	2.0%	2.0%
Required employee contributions rates	8.00%	6.25%
Required employer contribution rates	12.212% + \$4,129/month	6.842% + \$95/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 8.418%. 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

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, 2018 (the measurement date), the total pension liability was determined by rolling forward the total pension liability determined in the June 30, 2017 actuarial accounting valuation. The June 30, 2018 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) available online at <https://www.calper.ca.gov/docs/forms-publications/calper-experience-study-2017.pdf>.

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.

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.

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)

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

<u>Asset Class¹</u>	<u>Asset Allocation</u>	<u>Real Return</u>	
		<u>Years 1-10²</u>	<u>Years 11+³</u>
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	<u>1%</u>	-	(0.92)%
Total	<u>100%</u>		

¹In 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.

¹An expected inflation of 2.00% used for this period.

²An expected inflation of 2.92% used for this period.

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, 2018 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:

	<u>Discount Rate -1%</u>	<u>Current Rate</u>	<u>Discount Rate +1%</u>
	<u>6.15%</u>	<u>7.15%</u>	<u>8.15%</u>
Net pension liability	\$ 1,072,314	\$ 683,427	\$ 362,406

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

NOTE 6 – PENSION PLAN (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, 2018, 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, 2017 rolled forward to June 30, 2018 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, 2018 measurement date was 0.018%. There was no change in this proportion 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, 2019, the District recognized pension expense of \$131,511. At June 30, 2019, the District deferred outflows and inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Governmental activities:		
Pension contributions subsequent to measurement date	\$ 106,605	\$ -
Difference between expected and actual experience	26,222	8,923
Changes of assumptions	77,913	19,095
Difference in actual versus projected contributions	3,765	4,659
Net difference between projected and actual investment earnings	3,379	-
Difference between employer's contributions and proportionate share of contributions	<u>33,187</u>	<u>-</u>
Total	<u>\$ 251,071</u>	<u>\$ 32,677</u>

The amounts above are net of outflows and inflows recognized in the pension expense for the year ended June 30, 2019. The \$106,605 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, 2020.

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

<u>Year Ending June 30,</u>	
2020	\$ 85,684
2021	50,517
2022	(18,265)
2023	<u>(6,147)</u>
Total	<u>\$ 111,789</u>

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

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, 2018 actuarial valuation, the following current and former employees were covered by the benefit terms:

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

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, 2019, the District’s contributed \$43,567 to the OPEB Plan, of which \$3,567 was used for current retiree healthcare premiums and \$40,000 was used to prefund benefits.

Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as June 30, 2017.

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

NOTE 7 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Net OPEB Liability (Continued)

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

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

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

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

Rolling periods of time for all asset classes in combination 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.

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

NOTE 7 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Net OPEB Liability (Continued)

Actuarial Assumptions (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates sufficient to fully fund the obligation over a period not to exceed 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
Balance at beginning of year	\$ 427,387	\$ 266,652	\$ 160,735
Changes for the year:			
Service cost	7,284	-	7,284
Interest	30,021	-	30,021
Employer contributions	-	48,677	(48,677)
Actual investment income	-	21,365	(21,365)
Administrative expense	-	(241)	241
Benefit payments	(4,324)	(4,324)	-
Net Change	32,981	65,477	(32,496)
Balance at year-end	\$ 460,368	\$ 332,129	\$ 128,239

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 (6.0 percent) or 1 percentage-point higher (8.0 percent) than the current discount rate:

	1 % Decrease 6%	Discount Rate 7%	1% Increase 8%
Net OPEB liability	\$ 222,079	\$ 128,239	\$ 54,601

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

NOTE 7 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Changes in the Net OPEB Liability (Continued)

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

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

	Trend 1% lower	Valuation Trend	Trend 1% higher
Net OPEB Liability	\$ 48,634	\$ 128,239	\$ 229,065

OPEB Plan Fiduciary Net Position

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

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

For the year ended June 30, 2019, the District recognized OPEB Plan expense of \$16,399. At June 30, 2019, the District had a deferred outflow of resources in the amount of \$64,479 due to OPEB Plan contributions made subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB Plan liability in the fiscal year ended June 30, 2020. The District had no other deferred inflows or deferred outflows of resources for OPEB at June 30, 2019.

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		
<u>Ending June 30,</u>		
2020	\$	12,669
2021		12,669
2022		12,669
2023		12,669
2024		12,669
Thereafter		247,056
Total	\$	310,401

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

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 over 60 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.

Condensed audited financial information for CAPRI for the year ended June 30, 2019 is as follows:

Total assets	\$ 24,516,646
Deferred outflows of resources	<u>208,102</u>
Total assets and deferred outflows of resources	<u>\$ 24,724,748</u>
Total liabilities	\$ 19,788,670
Deferred inflows of resources	60,730
Net position	<u>4,875,348</u>
Total liabilities, deferred inflows, and net position	<u>\$ 24,724,748</u>
Total operating revenues	\$ 9,687,536
Total operating expenses	(12,245,949)
Total nonoperating income	<u>963,089</u>
Changes in net position	<u>\$ (1,595,324)</u>

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

NOTE 10 – INTERFUND ACTIVITY AND BALANCES

Interfund transfers for the year ended June 30, 2019, are as follows:

<u>Fund Financial Statements - Transfers</u>	<u>In</u>	<u>Out</u>
General fund – transfer special event income to special revenue fund	\$ -	\$ 21,173
General fund – transfer lease assignment income to special revenue fund	-	316,737
General fund – transfer land easement income to special revenue fund	-	52,000
General fund – transfer from special revenue fund for acquiring capital assets	71,260	-
General fund – transfer from special revenue fund for lease assignment legal fees	22,076	-
Special revenue fund – transfer special event income from general fund	21,173	-
Special revenue fund – transfer lease assignment income from general fund	316,737	-
Special revenue fund – transfer land easement income from general fund	52,000	-
Special revenue fund – transfer to general fund for acquiring capital assets	-	71,260
Special revenue fund – transfer to general fund for lease assignment legal fees	-	22,076
Total	<u>\$ 483,246</u>	<u>\$ 483,246</u>

The interfund due to and due from balances of \$71,170 are the result of a loan from the special revenue fund to general fund for the general fund to acquire capital assets.

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

NOTE 11 – SUBSEQUENT EVENTS

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the District operates. To date, the District has experienced decreased revenues as a result of the pandemic. It is unknown how long these conditions will last and what the complete financial effect will be to the District; however, the District currently does not expect there to be any significant impact on the District's long-term ability to continue operations.

In preparation of these financial statements, the District considered subsequent events through December 17, 2020, which is the date these financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

<u>Fiscal Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Actuarially Determined Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
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***

<u>Fiscal Year</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a % of Payroll</u>	<u>Plan Fiduciary Net Position as a % of the Total Pension Liability</u>
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 <u>June 30, 2019</u>	OPEB Liability <u>June 30, 2018</u>
Balance beginning of year	\$ 160,735	\$ 174,642
Changes for the year:		
Service cost	7,284	7,089
Interest	30,021	27,858
Employer contributions	(48,677)	(25,557)
Actual investment income	(21,365)	(23,494)
Administrative expense	<u>241</u>	<u>197</u>
Balance at year-end	<u>\$ 128,239</u>	<u>160,735</u>
Covered employee payroll	\$ 646,139	\$ 532,139
OPEB liability as a % of covered payroll	19.85%	30.21%

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

Notes to the OPEB Schedule

Benefit Changes

None

Changes in Assumptions

None

OTHER SUPPLEMENTARY INFORMATION - UNAUDITED

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

Officers, Directors, and Senior Management

As of June 30, 2019, the officers, directors, and senior management of the District were:

	<u>Term Expires</u>
Dan Hughes, Chairman	November 2020
John Flores, Vice-chair/Secretary	November 2020
Chris Diercks, Treasurer	November 2022
Armando De La Cruz, Director	November 2022
Denise Ward, Director	November 2020
Duane Burk, General Manager	N/A

Insurance Coverage

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

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

Employment Practices, Bodily Injury, Personal Injury, Public Officials Errors and Omissions Liability – These items are subject to a \$20,000 deductible. The deductible is reduced to \$5,000 if the 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. 3.2

To: Chairman and Board of Directors
From: Janet Covington, Human Resources Administrator
Date: February 10, 2021
Subject: #3.2 - COVID-19 Prevention Program (CPP)

Background and Analysis:

The California Office of Administrative Law on Nov. 30, 2020, approved emergency regulations passed by the California Division of Occupational Safety and Health (Cal/OSHA). The regulations were made "effective immediately" and requires employers to have a written COVID-19 prevention program (CPP). The regulations apply to all employees and places of employment, except for employment with one employee where there is no contact with other persons or where employees are working from home.

The District is committed to ensure we have a safe and healthy workplace for our employees. In response to the pandemic and regulations as well as protect our employees from hazards related to COVID-19, staff has developed a CPP. The CPP includes Implementation of COVID-19 preventive measures, reporting and record-keeping requirements, worker exclusion when employees have COVID-19 or have been exposed, management of COVID-19 infections and outbreaks and investigation of COVID-19 cases. The program includes effective procedures to investigate COVID-19 cases, including verification and tracking of positive tests in the workplace.

Although staff has implemented some of the preventative measures and record keeping since the start of the pandemic, the CPP will be closely followed upon approval.

Fiscal Impact: There will be minimum impact to the general fund as current staff developed the program and will incorporate the training and record keeping in house. Legal reviewed the CPP.

Recommendations: Staff recommends that the Board review, comment, approve or change the CPP subject to the authority of the Beaumont-Cherry Valley Recreation & Park Districts Legal Counsel to make non-substantive changes.

Respectfully Submitted,

A handwritten signature in black ink that reads "Janet O. Covington". The signature is written in a cursive style with a large initial "J".

Janet Covington
Human Resources Administrator, Clerk of the Board

COVID-19 Prevention Program (CPP)

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

Date: February 10, 2021

This CPP is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace. The Beaumont-Cherry Valley Recreation & Park District is committed to providing a safe and healthy workplace for all our workers. To ensure we have as safe and healthy workplace, we have developed the following COVID-19 Prevention Plan in response to the COVID-19 pandemic. Managers and workers are all responsible for implementing this plan. Our goal is to mitigate the potential for transmission of COVID-19 in our workplaces and communities, and that requires full cooperation among our workers and management. Only through this cooperative effort, can we establish and maintain the safety and health of our workers and workplaces.

Authority and Responsibility

The general manager has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the Appendix A: COVID-19 Hazards and Inspection form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the Appendix A: COVID-19 Hazards and Inspection form as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

Employee participation

Employees are encouraged to participate in the identification and evaluation of COVID-19 hazards by reporting any hazard concerns they may have.

Workers have been informed of and encouraged to self-monitor for signs and symptoms of COVID-19. The following policies and procedures are being implemented to assess workers' health status prior to entering the workplace and for workers to report when they are sick or experiencing symptoms. Workers will self-screen for any signs or symptoms of COVID-19 and will inform their immediate supervisor if they exhibit any signs or symptoms so that they can stay home. If workers show any signs or symptoms while working in the office, they will be sent home immediately. The illness will be internally investigated to determine if any work-related factors could have contributed to the risk of infection and preventative actions will take place if necessary. Close workplace contacts of the infected individual will be identified and isolated until they are tested.

Employee screening

We screen our employees by:

- Self-screening. Employees are to report immediately if they have experienced any of the following symptoms in the past 48 hours:
 - Fever or Chills
 - Cough
 - Shortness of Breath or difficulty breathing
 - Fatigue
 - Muscle or Body Aches
 - New Loss of Taste or Smell
 - Sore Throat
 - Congestion or Runny Nose
 - Nausea or Vomiting
 - Diarrhea
- Non-contact thermometers are made available. If employees are screened on-site using a non-contact thermometer, face coverings shall be worn during the screening by both the screener and the employee. On-site non-contact thermometer screenings shall be conducted in a private way such that other employees do not become aware of the result of the screenings.

Correction of COVID-19 Hazards

- Unsafe or unhealthy work conditions, practices or procedures will be documented on the Appendix A, Hazards and Inspection form and corrected in a timely manner based on the severity of the hazards, as follows:
- The severity of the hazard will be assessed and correction time frames assigned, accordingly.
- Individuals will be identified as being responsible for timely correction.
- Follow-up measures will be taken to ensure timely correction.

Control of COVID-19 Hazards

Physical Distancing

Social distancing of six feet will be implemented and maintained between workers, customers, and visitors in the workplace through the use of telework as needed and signage at entrances.. Workers will be instructed to avoid handshakes and similar greetings that break physical distance. Workers will be also instructed to avoid sharing personal protective equipment, phones, pens, computer equipment, desks, offices or other personal work tools and equipment and, if used by more than one person, will be cleaned and disinfected between users. In addition, guests and visitors will be directed to meeting rooms upon entry to minimize congregation in lobbies or common areas.

Where possible, we ensure at least six feet of physical distancing at all times in our workplace by:

- Eliminating the need for workers to be in the workplace at the same time.
- Offer telework or other remote work arrangements.
- Reducing the number of persons in an area at one time, including visitors.
- Visual cues such as signs and floor markings to indicate where employees and others should be located or their direction and path of travel.
- Staggered arrival, departure, work, and break times.
- Adjusted work processes or procedures, such as assigning one employee at a time to each company vehicle, to allow greater distance between employees.

- Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved. See California Code of Regulations (“CCR”), Title 8, Section 3205, COVID-19 Prevention, for details.

Face Coverings

We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when indoors and when outdoors and less than six feet away from another person, including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department. Face coverings will be provided and replaced to each employee at the employees request to their supervisor. If an employee encounters another employee or non-employee not wearing face coverings, they shall report it to their supervisor immediately. Workers are instructed to cover their mouth and nose with their sleeve or a tissue when coughing or sneezing and to avoid touching their face, in particular their mouth, nose and eyes, with their hands. They should dispose of tissues in trash receptacles and wash or sanitize their hands immediately afterward. These instructions will be communicated to staff through training and posters throughout the office will serve as reminders.

The following are exceptions to the use of face coverings in our workplace:

- When an employee is alone in a room.
- While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.
- Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.
- Specific tasks that cannot feasibly be performed with a face covering, where employees will be kept at least six feet apart.

Any employee not wearing a face covering, face shield with a drape or other effective alternative, or respiratory protection, for any reason, shall be at least six feet apart from all other persons unless the unmasked employee is tested at least twice weekly for COVID-19.

Controls

We implement the following measures for situations where we cannot maintain at least six feet between individuals:

- We do not schedule employees to work the same shifts if possible. If not possible, we provide solid partitions between workstations.
- We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:
- We leave windows and doors open to enhance air flow taking into consideration:
- Circumstances where the amount of outside air needs to be minimized due to other hazards, such as heat, cold and wildfire smoke.
- The ventilation system will be properly maintained and adjusted and will increase filtration efficiency to the highest level compatible with the existing ventilation system.

Cleaning and disinfecting

Regular housekeeping practices are being implemented, including routine cleaning and disinfecting of work surfaces, equipment, tools and machinery, and areas in the work environment, including restrooms, break rooms, lunch rooms, and meeting rooms. Frequent cleaning and disinfecting will be conducted in high-touch shared areas, such as door handles, copy machines, coffee pots, etc. More frequent cleanings will be conducted as necessary. Appropriate and effective cleaning and disinfectant supplies have been purchased and are available for use.

We implement the following cleaning and disinfection measures for frequently touched surfaces:

- We ensuring adequate supplies and adequate time for cleaning and disinfecting to be done properly.

- We require employee to clean and disinfect touched surfaces after use.
- We Inform employees of the frequency and scope of cleaning and disinfection.

Should we have a COVID-19 case in our workplace, we will implement the following procedures:

- Caution off, clean and disinfect the areas, materials, and equipment used by a COVID-19 case during the high-risk exposure period.
- We will contract with an outside service to clean and disinfect the area(s).

Shared tools, equipment and personal protective equipment (PPE)

PPE must not be shared, e.g., gloves, goggles and face shields. Items that employees come in regular physical contact with, such as phones, desks, keyboards, writing materials, instruments and tools must also not be shared, to the extent feasible. Where there must be sharing, the items will be disinfected between uses by providing the employees with the materials and training to do it themselves.

Sharing of vehicles will be minimized to the extent feasible, and high-touch points (for example, steering wheel, door handles, seatbelt buckles, armrests, shifter, etc.) will be disinfected between users.

Hand sanitizing

Basic infection prevention measures are being implemented at our workplaces at all times. Workers are instructed to wash their hands for at least 20 seconds with soap and water frequently throughout the day, but especially at the beginning and end of their shift, prior to any mealtimes and after using the toilet.

There are sanitizer dispensers located at each entrance. Disinfecting wipes are accessible throughout the facilities. The restrooms and kitchen are supplied with hand soap and hand sanitizer.

In order to implement effective hand sanitizing procedures, we:

- Evaluate handwashing facilities and determine the need for additional facilities.
- Encourage and allow time for employee handwashing.
- Providing employees with an effective hand sanitizer.
- Encouraging employees to wash their hands for at least 20 seconds each time.

Personal protective equipment (PPE) used to control employees' exposure to COVID-19

We evaluate the need for PPE (such as gloves, goggles, and face shields) and provide such PPE as needed.

Investigating and Responding to COVID-19 Cases

This will be accomplished by using the Appendix B: Investigating COVID-19 Cases form.

Employees who had potential COVID-19 exposure in our workplace will be:

- Notified of possible exposure.
- Sent home to isolate pending COVID-19 results.
- Provided COVID-19 testing at no cost during their working hours.
- Provided information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- Provided information regarding exclusion of COVID-19 cases from the workplace.

System for Communicating

Our goal is to ensure that we have effective two-way communication with our employees.

- Employees should report COVID-19 symptoms and possible hazards to their supervisor or HR as soon as possible.

- Employees can report symptoms and hazards without fear of reprisal.
- Where testing is not required, employees can access local COVID-19 testing through Lhi.care or their health plans.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test. Employees will be instructed to establish a patient ID thru Lhi.care and schedule an appointment during working hours. This will be done at no cost to the employees.
- Post employee rights notices according to the department of Labor.

Training and Instruction

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
 - COVID-19 is an infectious disease that can be spread through the air.
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
 - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of facecoverings.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.

Appendix C: COVID-19 Training Roster will be used to document this training.

Exclusion of COVID-19 Cases

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure from the workplace for 14 days after the last known COVID-19 exposure to a COVID-19 case.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we have demonstrated that the COVID-19 exposure is work related.

Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.

- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death in connection with employment.
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Use the Appendix B: Investigating COVID-19 Cases form to keep a record of and track all COVID-19 cases. The information will be made available to employees with personal identifying information removed.

Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
 - COVID-19 symptoms have improved.
 - At least 10 days have passed since COVID-19 symptoms first appeared.
- COVID-19 cases that tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
- A negative COVID-19 test will not be required for an employee to return to work.
- If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.

Multiple COVID-19 Infections and COVID-19 Outbreaks

This section will be implemented if the District is identified by a local health department as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases in your workplace within a 14-day period. This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

COVID-19 testing

- We will provide COVID-19 testing to all employees in our exposed workplace except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period. COVID-19 testing will be provided at no cost to employees during employees' working hours.
- COVID-19 testing consists of the following:
 - All employees in our exposed workplace will be immediately tested and then tested again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
 - After the first two COVID-19 tests, we will continue to provide COVID-19 testing of employees who remain at the workplace at least once per week, or more frequently if recommended by the local health department, until there are no new COVID-19 cases detected in our workplace for a 14-day period.
 - We will provide additional testing when deemed necessary by Cal/OSHA.

Exclusion of COVID-19 cases

We will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with our CPP Exclusion of COVID-19 Cases and Return to Work Criteria requirements, and local health officer orders if applicable.

Investigation of workplace COVID-19 illness

We will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP Investigating and Responding to COVID-19 Cases.

In addition to our CPP Identification and Evaluation of COVID-19 Hazards and Correction of COVID-19 Hazards, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
 - Our leave policies and practices and whether employees are discouraged from remaining home when sick.
 - Our COVID-19 testing policies.
 - Insufficient outdoor air.
 - Insufficient air filtration.
 - Lack of physical distancing.
- Updating the review:
 - Every thirty days that the outbreak continues.
 - In response to new information or to new or previously unrecognized COVID-19 hazards.
 - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review. We will consider:
 - Moving indoor tasks outdoors or having them performed remotely.
 - Increasing outdoor air supply when work is done indoors.
 - Improving air filtration.
 - Increasing physical distancing as much as possible.
 - Respiratory protection.

Notifications to the local health department

- Immediately, but no longer than 48 hours after learning of three or more COVID-19 cases in our workplace, we will contact the local health department for guidance on preventing the further spread of COVID-19 within the workplace.
- We will provide to the local health department the total number of COVID-19 cases and for each COVID-19 case, the name, contact information, occupation, workplace location, business address, the hospitalization and/or fatality status, and any other information requested by the local health department. We will continue to give notice to the local health department of any subsequent COVID-19 cases at our workplace.

Major COVID-19 Outbreaks

This section will be implemented if a local health department identifies the District, as the location of a Major COVID-19 should the district experience 20 or more COVID-19 cases within a 30-day period.

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

COVID-19 testing

We will provide twice a week COVID-19 testing, or more frequently if recommended by the local health department, to all employees present at our exposed workplace during the relevant 30-day period(s) and who remain at the workplace. COVID-19 testing will be provided at no cost to employees during employees' working hours.

Exclusion of COVID-19 cases

We will ensure COVID-19 cases and employees with COVID-19 exposure are excluded from the workplace in accordance with our CPP Exclusion of COVID-19 Cases and Return to Work Criteria and any relevant local health department orders.

Investigation of workplace COVID-19 illnesses

We will comply with the requirements of our CPP Investigating and Responding to COVID-19 Cases.

COVID-19 hazard correction

In addition to the requirements of our CPP Correction of COVID-19 Hazards, we will take the following actions:

- In buildings, we will use filters with the highest compatible filtering efficiency. We will also evaluate whether portable or mounted High Efficiency Particulate Air (HEPA) filtration units or other air cleaning systems would reduce the risk of transmission and implement their use to the degree feasible.
- We will determine the need for a respiratory protection program or changes to an existing respiratory protection program to address COVID-19 hazards.
- We will evaluate whether to halt some or all operations at our workplace until COVID-19 hazards have been corrected
- Implement any other control measures deemed necessary by Cal/OSHA.

Notifications to the local health department

We will comply with the requirements of our Multiple COVID-19 Infections and COVID-19 Outbreaks-Notifications to the Local Health Department.

BEAUMONT- CHERRY VALLEY RECREATION & PARK DISTRICT

COVID-19 Hazard & Inspection Form

All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, break room and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, members of the public, customers and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

Person Conduction the evaluation/Inspection: _____ Date: _____

Area that potentially exposes employees to COVID-19 hazards	Exposure Controls	Satisfactory		Notes	Person Assigned to Correct	Date Corrected
		Satisfactory	Unsatisfactory			
NCCC Lobby	Hand Sanitizer Dispenser Notices Posted Ventilation					
NCCC Office	Hand Sanitizer Saniter Wipes Physical Distancing Hand Washing Facility Notices Posted Face Coverings required Surface Cleaning Air Filtration Ventilation					
Maintenance Yard/Office	Hand Sanitizer Saniter Wipes Physical Distancing Hand Washing Facility Notices Posted Face Coverings required Surface Cleaning Equipment Ventilation Air Filtration					

Status: SAT = SATISFACTORY UN = UNSATISFACTORY

Notes: SCH = SCHEDULED FOR REPAIR BAR = BARRICADED REM = REMOVED N/A = DOES NOT APPLY REP = REPAIRED

BEAUMONT- CHERRY VALLEY RECREATION & PARK DISTRICT

COVID-19 Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

Person Conduction the Investigation: _____ Date: _____

Employee Name	
Job Position: If not an employee, why they were in the workplace	
Location where employee worked (or where non employee was present in the workplace)	
Was Covid Test offered?- Date	Yes No Date:
Date of the positive or negative test	
Date and time the COVID-19 case was last present in the workplace:	
Information received regarding COVID-19 test results ond onset of symptoms	
Results of the	
Name(s) of anyone who may have been exposed at the above location(s)	

Appendix B

Notice given (within one business day, in a way that does not reveal any personal identifying information for the COVID-19 person) of the potential COVID-19 exposure

	Date(s)	Name(s) of individuals notified
All employees who may have had exposure		
All Independent contractors or others present at the workplace during the high risk exposure period		
What were the workplace conditions that could have contributed to the risk of exposure?		
What could be done to reduce exposure?		
Was the local health department notified	Yes / No	

BEAUMONT- CHERRY VALLEY RECREATION & PARK DISTRICT
COVID-19 Training Roster

Person Conducting the Training: _____

	<u>EMPLOYEE NAME</u>	<u>EMPLOYEE SIGNATURE</u>	<u>DATE</u>
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BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

Agenda Item No. 4

To: Chairman and Board of Directors

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

Date: February 10, 2021

Employees:

We have 19 employees. Mike Aldrich has retired and we hired one casual recreation assistant. We brought back our Part Time Athletic Coordinator, Dodie Carlson. The only employee not called back is a Special Project Associate who primarily helps the financial services technician on an as needed basis.

Reports:

CalPERS Health Audit: We received the draft report of their review of Alternative Health Benefit Plans of the District. The review did not note any observations; therefore, no response was needed to the draft report. The Office of Audit Services will issue one final report that summarizes the results of 60 employers reviewed. They will include each employer's results and summarized response as an attachment to the final report. CalPERS stated the report should be kept confidential and not be reproduced, however I have a copy for your review.

Statement of Economic Interest are due to Janet no later than March 10, 2021 in order to submit by the deadline of April 1, 2020.

Workers Compensation Cases/Incidents/Accidents – No employee cases. (668 days since our last employee accident).

Training:

- Harassment training for Directors, Supervisors and staff needs to be completed online. You can complete the training on this site: <https://www.dfeh.ca.gov/shpt/>. Please give me a copy or send the certificate to me via email for your files.
- Reminder: If you haven't completed your Ethics training, please try to complete it. The training is available on line at <http://localethics.fppc.ca.gov/login.aspx>. When you have completed the course, please give me a copy or send the certificate to me via email for your files.
- All Directors are members of CSDA. The CSDA website has very good trainings that you can access regarding Special Districts. If you need help logging in, let Janet know. Armando and Janet attended Brown Act Principles.

Other:

The COVID-19 Prevention Program (CPP) is being reviewed by legal.

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

Respectfully Submitted,

Janet Covington

Janet Covington, Human Resources Administrator/Clerk of the Board



Department Report

Agenda Item No. 4

To: Chairman and Board of Directors

From: Nancy Law, Financial Services Technician/Office Manager

Date: February 10th, 2021

The Finance Committee met Thursday, February 4th, 2021 to review January 2021 Financial Reports for Fiscal Year 2020-2021.

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 January 2021 as of yet.

The Financial Services Technician has transferred into the Reserve fund the \$5,000.00 monthly contribution for January 2021 bringing our balance to \$233,570.73.

Additional items:

- ❖ Finance attended the State of California Notary Public Examination on 12/1/2020 – and has passed.
- ❖ Finance returned to work on 1/18/2021.
- ❖ Finance reviewed Final Audit with Auditors.
- ❖ Finance worked with CPA on State Controller Report that was filed on time on 1/29/2021.
- ❖ Finance attended on 1/28/2021 – CSMFO – Tracking and Accounting for Capital Assets.

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: Kyle Simpson, Activities Coordinator
Date: February 10th, 2021

Facility Users:

Facility Rentals have resumed in a limited capacity, 25% capacity for indoor events and 50% capacity for outdoor events.

COVID-19 Testing Facility has been moved to the Woman's Club through February 28th, 2021.

We are renting out the ball fields for single team practices Monday through Thursday.

In February there are 8 practice teams scheduled

Adult Softball Winter Season has started up

Games will resume by Thursday 2/4/2021, they were postponed due to weather

Thunder Alley will be hosting a worldwide race February 16th through February 21st; the park will be very full with campers and RC Car racers at this time

Cherry Valley Nursery will be dropping off playground mulch February 4th, after the mulch is set Noble Creek and Bogart playgrounds will reopen to the public

Upcoming District Events:

National Fitness Court Grand Opening

The Grand Opening for the Fitness Court planned for February 12th, 2020

The Press Release has been sent out

Announcements have been made on social media.

This event will be in person and a Facebook Live event

I am currently working with the City to host a movie night at Noble Creek Regional Park March 4th, 2021

Bogart 1K/5K Fun Run (March 13th, 2021)

The Fun Run is the first event scheduled for 2021

Community Events/Meetings/Networking

All other Community events and meetings have been cancelled until further notice due to COVID-19

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

Respectfully Submitted,

Kyle Simpson, Activities Coordinator



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

Agenda Item No. 4

To: Chairman and Board of Directors
From: Aaron Morris, Maintenance Foreman
Date: 2/10/2021

Report:

Good Evening Board,

Maintenance has been hard at work keeping up with the weather and maintaining our facilities while catching up on projects. Staff is looking forward to our continued efforts to open up the facilities and slowly getting back to normal operations. Here are a few items that Maintenance has been working on:

Work Items:

- Installed two valves in the Bogart Day Use Meadow. Maintenance has scheduled the installation of the remaining parts to complete the system.
- Worked with CDF on a couple of clean ups in Noble Creek and at the new property including the field 1 hedges, the pine trees behind field 3, and the drive through clean up at the new property.
- Staff has installed fresh certified playground mulch under both of our playgrounds in preparation of reopening them to the public.
- The maintenance yard is being reorganizing by moving storage units around and cleaning out the shops to create a safer work environment and to open up more space around the yard.
- Staff has continued to keep up on irrigation repairs both at Noble Creek and Bogart Park.

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

Respectfully Submitted,

Aaron Morris
Maintenance Foreman